



**ACCOUNTS CODE
FOR THE
KENDRIYA VIDYALAYAS**

NIEPA DC



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**KENDRIYA VIDYALAYA SANGATHAN
18 INSTITUTIONAL AREA
SHAHEED JEET SINGH MARG
NEW DELHI - 110016**

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PREFACE TO THE FOURTH EDITION

The third edition of the Accounts Code for Kendriya Vidyalayas was published in May, 1989. With the implementation of the recommendations of the Fifth Central Pay Commission and other changes introduced during the last about 11 years, the revision of Accounts Code had become a necessity. It was also important as copies of the earlier editions were not available with many of the Kendriya Vidyalayas and the Regional Offices.

The present edition incorporates all the circulars and instructions relevant to the accounts and finances of the Kendriya Vidyalayas. The Accounts Code also incorporates the scheme of 'Vidyalaya Vikas Nidhi' merging the erstwhile Pupil Fund, Maintenance & Development Fund and Science Fund which has been introduced w.e.f. 1.4.2000, instructions relating to entrustment of the Provident Fund accounting work to the Regional Offices and vesting Pension Sanctioning Authorities with the Regional Offices.

I am grateful to Shri S.M. Gupta, former I.F.A. & C.A.O., Shri P.K. Aggarwal, Dy. Commissioner (Finance), Shri J.S. Talwar, Senior Accounts Officer and members of Accounts & Finance Wing for updating the Code and for incorporating various modifications, decisions and instructions. I hope that the present edition would be found useful in understanding the various accounting procedures, financial powers and other relevant matters by various functionaries in the smooth and efficient working of Kendriya Vidyalayas.



16/05/2000

H.M. Carac,
Commissioner,
Kendriya Vidyalaya Sangathan

New Delhi
Dated, 16th May, 2000

PREFACE TO THE FIRST EDITION

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

At the time when the first batch of 20 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.

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.

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 of 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 up to date correction slips may be obtained from the market and kept for reference.

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.

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.

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.

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 Account Officer.

A. Chariri
Commissioner
Kendriya Vidyalaya Sangathan

New Delhi
Dated : 2 April 1971

IMPORTANT DECISIONS

I

The Board of Governors of the Central Schools Organization (now Kendriya Vidyalaya Sangathan) in their First meeting held at 3.00 P.M. on 15.2.1966 approved the following terms and conditions of Service of employees of the Organization as contained in Item 9 of the Minutes of the said meeting circulated vide letter No.F.1-1/66-CSU dated 24.2.1966 reproduced below:

Item 9: Terms and conditions of service of employees of the Organization

The Board approved the following terms and conditions of service of employees of the Organization:

- (1) **Appointment**—Excepting in cases where ad-hoc appointments are made, the appointment will be on probation for a period of one year, which may be extended to two years by the appointing authority, and during the period of probation and thereafter, for so long as the appointee holds the appointment in a temporary capacity, the services of the appointee are terminable by one month's notice or payment of one month's salary in lieu thereof, without assigning any reason.
- (2) **Confirmation**—Persons, who have completed their probation satisfactorily, will be eligible for confirmation in accordance with the rules of the Organization from time to time.
- (3) **Pay Scale**—The scales of pay will be as determined by the Organization from time to time. The existing scales of posts in Central Schools are as indicated in Appendix 'B'.
- (4) **Allowances and benefits admissible in addition to pay**
 - (a) **Dearness Allowance**—At Central Government rates, as decided from time to time.
 - (b) **City Compensatory Allowance**—At Central Government rates, as decided from time to time.
 - (c) **House Rent Allowance**—At Central Government rates, as decided from time to time.
 - (d) **Medical benefits (in accordance with the Medical Reimbursement Rules, or the Central Government Health Scheme, as the case may be).**

At Central Government rates, as decided from time to time.

- (e) **Children's Education Allowance**—At Central Government rates, as decided from time to time.
 - (f) **Reimbursement of tuition fees paid for children in Secondary Schools**—At Central Government rates, as decided from time to time.
 - (g) **Hostel subsidy in Central Schools for employees of low income groups**—At Central Government rates, as decided from time to time.
 - (h) **Assistance towards house rent to be paid by deputations**—If a Central Government employee, appointed on deputation, in the Organization, is in occupation of Central Government residence, excess of rent, if any, charged by the Director of Estates, over the standard rent of the accommodation or 10 per cent of emoluments of the Officer concerned (whichever is less) will be met by the Organization.
 - (i) **Assistance towards monthly contribution to Central Government Health Scheme**—In respect of employees who are allowed the benefits of the Central Government Health Scheme in Delhi, the excess of monthly contribution payable on behalf of the employees, over the amount of contribution normally paid by the Central Government servants drawing the same pay, will be met by the Organization.
- (5) **Leave Rules**—As applicable to Central Government Departments.
 - (6) **T.A. Rules**—As applicable to Central Government Departments.
 - (7) **Terminal Benefits**—The Board decided that employees of the Organization may have the option to elect either the benefits of the Contributory Provident Fund Rules, 1965, or the benefits of pension plus gratuity, admissible to the Central Government servants.
 - (8) **Discipline**—In accordance with the Central Civil Services (Classification, Control and Appeal) Rules, 1965.
 - (9) **Age of Retirement**—The age of retirement shall be 60 years, provided that in individual cases, on merit, on extension of service can be granted thereafter for a period not exceeding three years, with the permission of the Commissioner for Central Schools, if

he is satisfied that such an extension is in the interest of the Organization. No extension shall be granted beyond the age of 63 years.

- (10) **Foreign service terms**—The Central Government employees or State Governments employees, appointed on deputation, on foreign service, to posts in the Organization, will be entitled to deputation allowance at 20 per cent of pay, subject to the condition that pay plus deputation allowance does not exceed the maximum of the scale of pay of the post, and also the usual leave salary and pension contributions.

II

“The Board of Governors, Kendriya Vidyalaya Sangathan in their 51st Meeting held at 10.30 a.m. on Tuesday, the 31st May, 1988 approved the proposal for change over from C.P.F. Scheme to G.P.F.-cum-Pension Scheme for the existing K.V.S. employees and to extend the benefit of Death-cum-Retirement Gratuity to such of the employees who opt to retain the C.P.F. Scheme as contained in Item No.4 of the Agenda of the said meeting, the minutes of which circulated vide letter No.F.1-3/88-KVS (Admn.II) dated 16.6.88 as reproduced below:

With the acceptance of the recommendations of the Fourth Central Pay Commission, the Central Government CPF beneficiaries in service on 1.1.86 were deemed to have come over to the Pension Scheme on that date unless they specifically opted out to continue under the CPF Scheme as per Ministry of Personnel, P.G. & Pension. Deptt. of Pension and Pensioners, Welfare O.M. No.4/1/87 PIC.I dated 1.5.87 (Copy at page 661). All CPF beneficiaries in service on 1.1.1986 were given the option to continue under CPF Scheme, if they so desired by 30.9.1987 failing which they would be deemed to have come over to Pension Scheme. The employees who were in service on 1.1.1986 and retired thereafter have also been given option to have their retirement benefits calculated under the Pension Scheme by 30.9.1987.

2. At the same time, the Govt. of India, Ministry of Personnel, P.G. and Pensions, Deptt. of Pension and Pensioners Welfare vide their O.M. No.4-1/87-PIC-A dated 1.5.1987 (Copy at page 661) have also extended the benefit of retirement gratuity to all its civilian employees who continue to subscribe to the CPF under the Contributory Provident Fund Rules (India), 1962.

3. The KVS has adopted CPF Rules (India), 1962 for its employees as are applicable to the Central Govt. Employees. Accordingly, as and when the Central Govt. employees of CPF Scheme were given options in the past to come over to the Pension Scheme, the KVS employees were also given similar options to come over to the GPF-cum-Pension Scheme.

4. In conformity with the decision of the Government of India for if employees, the following orders have also been issued by the Kendriya Vidyalaya Sangathan with the approval of Board of Governors in respect of KVS employees:-

- (i) All new entrants joining Sangathan on or after 1.1.86 be admitted to GPF-cum-Pension Scheme only;
- *(ii) Existing CPF optees be allowed to exercise option for continuation of their subscription to CPF Scheme within 5 (five) months from the date of issue of the orders from the Sangathan failing which they be deemed to have come over to the GPF-cum-Pension Scheme;
- * (iii) CPF beneficiaries who have retired on or after 1.1.1986 be given option, to have their retirement benefits calculated under Pension Scheme, within five months from the date of issue of orders from the Sangathan; and
*[Orders issued vide KVS O.M.No.152-1/79-80/KVS/Budget/Part-II dated 1.9.88]
- (iv) The extension of the benefit of retirement and death gratuity with effect from 1.1.86 in respect of those employees who opt to continue to the CPF Scheme.
*[Orders issued vide KVS O.M.No.152-1/79-80/KVS/Budget/Vol.II dt. 30.9.88].

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PART I
CHAPTERS

Chapter 1

DEFINITIONS

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

- (i) *Audit Authority* means the Comptroller & Auditor General of India and/or his nominees viz. Director General of Audit, Central Revenues and State Accountants General, etc.
- (ii) *Bank* means the State Bank of India or one of its subsidiaries, Canara Bank or any other nationalised bank, 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 Allowances, Transport 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* means 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) with 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 will be equal to the pay drawn immediately before proceeding on leave or half thereof, according to the nature of the 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 TGTs/PGTs/Vice-Principals 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 incurred at periodical intervals including that of contingent nature and which is not non-recurring.

(xxi) *Stores* means 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 April to 31st March (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 employees of Kendriya Vidyalaya Sangathan are mainly governed by the following terms and conditions of service. Detailed instructions in amplification of these terms and conditions which are based on the corresponding provisions followed in respect of Central Government employees have been enumerated at appropriate places in the Education Code as well as in this Code.

- (1) *Appointment*— Excepting in cases where ad-hoc appointments are made, the appointment will be on probation for a period of one year, which may be extended to two years by the appointing authority, and during the period of probation and thereafter, for so long as the appointee holds the appointment in a temporary capacity, the services of the appointee are terminable by one month's notice or payment of one month's salary in lieu thereof, without assigning any reason.
- (2) *Confirmation*— Persons, who have completed their probation satisfactorily, will be eligible for confirmation in accordance with the rules of the Sangathan from time to time.
- (3) *Pay Scale* - The scales of pay will be as determined by the Sangathan from time to time. (The existing scales of posts in Kendriya Vidyalayas are as indicated in Appendix '9').
- (4) *Allowances and benefits admissible in addition to pay* :
 - (a) *Dearness Allowance*— At Central Government rates, as decided from time to time.
 - (b) *City Compensatory Allowance*— At Central Government rates, as decided from time to time.
 - (c) *House Rent Allowance*— At Central Government rates, as decided from time to time.
 - (d) *Medical benefits (in accordance with the Medical Reimbursement Rules, or the Central Government Health Scheme, as the case may be)*, at Central Government rates, as decided from time to time.

- (e) *Children's Education Allowance*— At Central Government rates, as decided from time to time.
 - (f) *Transport Allowance*— as introduced after Fifth Pay Commission's report.
 - (g) *Reimbursement of tuition fees paid for children in Secondary/Senior Secondary Schools*— At Central Government rates, as decided from time to time.
 - (h) *Hostel subsidy in Central Schools for employees of low-income groups*— At Central Government rates, as decided from time to time.
 - (i) *Assistance towards house rent to be paid by deputationists*— If a Central Government employee, appointed on deputation, in the Sangathan is in occupation of Central Government residence, excess of rent, if any, charged by the Director of Estates, over the standard rent of the accommodation or 10 per cent of emoluments of the Officer concerned (whichever is less) will be met by the Sangathan.
 - (j) *Assistance towards monthly contribution to Central Government Health Scheme*— In respect of employees who are allowed the benefits of the Central Government Health Scheme in Delhi, the excess of monthly contribution payable on behalf of the employees, over the amount of contribution normally paid by the Central Government servants drawing the same pay, will be met by the Sangathan.
- (5) *Leave Rules* - As applicable to Central Government Departments.
 - (6) *T.A. Rules* - As applicable to Central Government Departments.
 - (7) *Terminal Benefits* - As available to Central Government Employees excepting those who were in KVS Service as on 1.1.1986 and allowed to retain C.P.F. benefits.
 - (8) *Discipline* - In accordance with the Central Civil Services (Classification, Control and Appeal) Rules, 1965.
 - (9) *Age of Retirement* - The age of retirement shall be 60 years, provided that in individual cases, on merit, an extension of service can be granted thereafter for a period not exceeding three years,

with the permission of the Commissioner for Kendriya Vidyalayas, if he is satisfied that such an extension is in the interest of the Sangathan. No extension shall be granted beyond the age of 63 years.

- (10) *Foreign Service Terms* - The Central Government employees or State Governments employees, appointed on deputation, on foreign service, to posts in the Organisation, will be entitled to deputation allowance at 5 or 10 per cent of pay, as Her case may be, subject to the condition that pay plus deputation allowance does not exceed the maximum of the scale of pay of the post, and also the usual leave salary and pension contribution.

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/her and he/she 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/she assumes the duties of that post, and shall cease to draw them as soon as he/she ceases to discharge those duties.

5. If an employee of a Kendriya Vidyalaya assumes duties of his/her post within two hours of the commencement of the school work or exactly at the end of two hours after the commencement of the school work, he/she shall be deemed to have joined the post in the forenoon and shall be eligible to draw pay and allowances for the day. If however he/she assumes duties of his/her post later, he/she shall be deemed to have joined the post in the afternoon in which case he/she 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/her leave remains absent from duty otherwise than on account of suspension, of any period which together with the period of leave granted to him exceeds five years, he/she shall, unless the Sangathan in view of the exceptional circumstances of the case otherwise determines, be removed from service after following the procedure laid down in the Central Civil Services (Classification, Control and Appeal) Rules, 1965 as adopted by the Sangathan.

Retirement

7A. Every employee of the Sangathan shall retire on the afternoon of the last day of the month in which he attains the age of sixty 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) The services of teachers superannuating on or after 30th November can be retained on re-employment terms upto 31st March of the following year on academic grounds. Librarians and Laboratory Assistants/Attendants are, however, not covered by this provision.

(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.

(3) 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.

- 7B. (1) At any time after a Sangathan employee has completed twenty years' qualifying service, he may by giving notice of not less than three months in writing to the appointing authority, retire from service;
- (2) The notice of such voluntary retirement shall require acceptance by the appointing authority.

Note : This rule does not apply to those employees who retire from Sangathan service for being absorbed permanently under the Government, or in any other autonomous body or a public sector undertaking to which he is on deputation at the time of seeking voluntary retirement.

Appointment in Posts and Acquisition of Lien

8. (a) Two or more employees cannot be appointed substantively to the same permanent post at the same time.
- (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. (1) Joining time means the time allowed to an employee to join a new post or to travel to or from a station to which he is posted.

- (2) No joining time is permissible in the case of fresh appointees.
 - (3) Joining time shall be granted to an employee on transfer in the Sangathan interest to enable him to join the new post either at the same or a new station. No joining time is admissible in cases of temporary transfer for a period not exceeding 180 days. Only the actual transit time as admissible in case of journeys on tour, may be allowed.
 - (4) For appointment to posts under the Sangathan on the results of a competitive examination and/or interview open to Sangathan employees and others, Sangathan employees and permanent/provisionally permanent Government employees will be entitled to joining time under CCS (Joining Time) Rules, 1979. No travelling allowance or joining time is permissible in the case of fresh appointees. Existing teachers of Kendriya Vidyalayas holding regular appointments shall, however, be eligible, on their selection through one of the Central Selection Committees and on appointment to a higher post, to travelling allowance as on transfer. Joining time shall, however, be restricted to two days for preparation in addition to the actual journey period involved in transit.
11. (1) The joining time shall commence from the date of relinquishment of charge of the old post if the charge is made over in the forenoon or the following date if the charge is made over in the afternoon.
- (2) The joining time shall be calculated from old headquarters in all cases including where an employee receives his transfer orders or makes over charge of the old post in a place other than his old headquarters, or where the headquarters of an employee while on tour is changed to the tour station itself or where his temporary transfer is converted into permanent transfer.
 - (3) Not more than one day's joining time shall be allowed to an employee to join a new post within the same station or which does not involve a change of residence from one station to another. For this purpose, the term 'same station' will be interpreted to mean the area falling within the jurisdiction of the municipality or corporation including such of sub-urban municipalities, notified areas or cantonments as are contiguous to the named municipality etc.

- (4) In cases involving transfer from one station to another and also involving change of residence, the employee shall be allowed joining time with reference to the distance between the old headquarters and the new headquarters by direct route and ordinary mode(s) of travel as indicated in the following schedule:

Distance between the old Headquarters and the new Headquarters	Joining time admissible	Joining time admissible where the transfer necessarily involves continuous travel by Road for more than 200 Kms.
1,000 kms. or less	10 days	12 days
More than 1,000 kms. upto 2,000 kms.	12 days	15 days
More than 2,000 kms.	15 days	15 days
	except in cases of travel by air for which the maximum will be 12 days	

Note : 1. Distance means actual distance and not weighted mileage for which fare is charged by the Railway in certain ghat/hill stations.

2. When holiday(s) follow(s) joining time, the normal joining time may be deemed to have been extended to cover such holiday(s).
- (5) Extension of joining time beyond the limits indicated in Article 11 (4) can be granted upto the maximum limit of 30 days by the Sangathan and beyond 30 days by the Ministry of Human Resource Development (Department of Education), Government of India, the guiding principle being that the total period of joining time should be approximately equal to 8 days for preparation plus reasonable transit time plus holidays, if any, following the extended joining time. While computing the transit time, allowance could be made for the time unavoidably spent due to disruption of transport arrangements caused by strike or natural calamities, or the period spent awaiting the departure of the steamer.
12. (1) If an employee is ordered to join the new post at a new place of posting without availing full joining time to which he is entitled or he proceeds alone to the new place and joins without availing full joining time and takes his family later within the permissible period for claiming transfer T.A., the unavailed period (full JT limited to a maximum of 15 days *minus* availed JT), will be credited to his Earned Leave account. If the addition results in the total EL at credit exceeding 300 days, the excess will be ignored.

This concession is not admissible for transfer in the same station.—*Rule 6 (1) and GIO (6).*

- (2) Joining time may be combined with vacation and/or regular leave of any kind or duration except casual leave.
- (3) If an employee in transit on transfer is directed to proceed to a place different from that indicated in the initial transfer orders; he shall be entitled to joining time already availed of upto the date of receipt of revised orders plus fresh spell of full joining time from the date following the date of receipt of the revised orders. The fresh spell of joining time in such cases, shall be calculated from the place at which he received revised orders as if he is transferred from that place.

13. A Sangathan employee shall be entitled once in a calendar year to transit time while proceeding on leave from/to a place in a remote locality and returning from leave to/from a place in a remote locality to cover the period spent in journey between the said remote locality and the specified station at the scale prescribed for each. The admissible transit time in case of Port Blair is accordingly the actual time taken by the steamer from/to Calcutta/Madras/Vishakhapatnam subject to the maximum.

(Department of Personnel and Administrative Reforms, O.M. No. 19011/30/81-Estt. (Allowances) dated 17.9.1984).

Note : 1. An employee of the Sangathan domiciled in the Union Territory of Andaman and Nicobar Islands or the Union Territory of Lakshdweep and proceeding on leave to his home town in another Island of the Union Territory concerned, shall be entitled, once in a calendar year, to transit time to cover the period spent in journey by sea to the Island in which his home town is located and vice versa while returning from leave. The transit time thus admissible shall be the actual number of days taken in the journey by sea subject to a maximum of seven days for each journey.

2. Where the outward journey falls in one calendar year and the return journey falls in the succeeding calendar year, the concession shall be counted against the calendar year in which the leave commences. In calculating transit time, holidays falling before or at the end of it shall be excluded while those falling during transit time shall be included.

14. The joining time to remote localities on transfer shall be regulated where necessary as per sub-para 5 under Article 11 by the Sangathan.

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

16. 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.

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.

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.

19. When an employee who is transferred from one Kendriya Vidyalaya to another Kendriya Vidyalaya on grounds other than Sangathan's interest and is not in a position to report for duty to the new Kendriya Vidyalaya on the next day, the intervening period may be regularised by grant of leave of the kind due (other than the casual leave) irrespective of it being Sunday or holiday and leave salary paid to him for the same.

Joining Time Pay

20. An employee on joining time shall be regarded as on duty during that period and shall be entitled to be paid joining time pay equal to the pay which he drew before relinquishment of charge in the old post. He will also be entitled to Dearness Allowance, if any, appropriate to the joining time pay. In addition he can also draw Compensatory Allowances like City Compensatory Allowance, House Rent Allowance as applicable to the old station from which he was transferred. He shall not be allowed conveyance allowance or permanent travelling allowance.

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

Fixation of Pay

22. The initial pay of an employee on his direct appointment to a post on a time scale of pay for the first time shall ordinarily be fixed at the minimum of the time scale of pay. 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.

22A. Where an employee is promoted or appointed to another post carrying duties and responsibilities of greater importance, the pay drawn in lower post held by him on regular basis will be notionally increased by one increment or Rs.100/-, whichever is more, and the pay in the higher post will be fixed at the stage next above the notionally increased pay on the lower post held by him on regular basis. The next increment in the higher post will be drawn after a qualifying period of 12 months.

22B. Where an employee is transferred to another post, not involving higher responsibilities, his pay will be fixed at the stage of the time-scale of the new post which is equal to his pay in the old post held by him on regular basis, if there is such equal stage in pay scale of the new post, as he will draw his next increment on the same date on which he would have drawn increment in the old post. If there is no such equal stage, his pay will be fixed at the stage next above his pay in the old post held by him on regular basis. He will draw his next increment in the new post after a qualifying period of 12 months.

22C. The appointment to the Selection Grade of post held by an employee on a regular basis does not constitute a promotion or result in assumption of higher responsibilities. The pay on appointment to non-functional selection grade will, therefore, also be regulated in the manner described in Article 22 B above. In the case of an employee drawing the maximum of the ordinary grade for a year or more at the time of appointment to selection grade, the pay in the selection grade will be fixed at the next higher stage even when there is a stage in the selection grade equal to the maximum of the ordinary grade.

23. In all the cases covered by Articles 22A, 22B and 22C above, the employee has an option, to be exercised within one month from the date of appointment, for fixation of his pay in the new post either straightway from the date of his appointment to the new post or from the date of his next increment in the old post.

This option is available even in cases where the next increment due is "stagnation increment", i.e. an employee can opt to have his pay fixed on promotion from the date of accrual of stagnation increment in the lower post.

Note : An option clause may be incorporated in the promotion order itself which will enable the employee to exercise the option within a month.

24. If the transfer of an employee is on his own request to a lower post on a lower time-scale of pay, his initial pay will also be fixed as in Article 22 B above, but if the maximum of the scale of the new post is less than his grade pay in the old post, initial pay on the new post shall be such maximum.

25. The pay of an employee fixed under Article 22A on promotion to a higher post may sometime turn to be lower than the pay drawn by a junior person who is subsequently promoted to an identical post. Whenever, such anomaly occurs, the following action will be taken to safeguard the interest of the senior person : -

- (a) The pay of the senior person in the higher post will be stepped up to a figure equal to the pay as fixed for the junior person in the higher post. The stepping up will, however, be done with effect from the date of promotion or appointment of the junior person and will be subject to the following conditions namely : -
 - (i) Both the junior and the senior persons should belong to the same cadre and the posts to which they have been promoted or appointed, shall be identical and in the same cadre.
 - (ii) The scales of pay of the lower and higher posts in which they are entitled to draw pay, should be identical.
 - (iii) The anomaly should be directly as a result of the application of Article 22A.
 - (iv) The stepping up of pay is admissible with reference to first junior (not necessarily immediate junior) only on one occasion but if the junior concerned gets his pay stepped up at par with his junior, then the pay of the senior may again be stepped up.

- (v) The junior should not have been drawing more pay than the senior from time to time in the lower post.
- (vi) Advancement of date of next increment of the senior is admissible if only he was drawing more pay than the junior in the old scale and his pay in the new scale is fixed at the same stage as that of his junior.

The following instances do not constitute commonly for stepping up of pay :-

- (i) Extraordinary leave resulting in postponement of the date of next increment with consequent drawal of less pay than the junior in the lower post.
 - (ii) A senior foregoing/refusing promotion leading to the promotion of the junior and drawing higher pay than senior.
 - (iii) A senior joining higher post later than the junior and drawing less pay.
- (b) The order of refixing the pay of the senior person in accordance with the procedure indicated above should be issued under FR 27 reproduced as Article 31 B. The next increment of the senior person will be drawn on completion of requisite qualifying period of 12 months with effect from the refixation of pay.

26. The fixation of pay of re-employed pensioners should be done in accordance with the provisions of Central Civil Services (Fixation of pay of Re-employed Pensioners) Orders, 1986 as under :

- (a) Re-employed pensioners shall be allowed to draw pay only in the prescribed scales of pay for the posts in which they are re-employed. No protection of the scales of pay of the posts held by them prior to retirement shall be given.
- (b) (i) In all cases where the pension is fully ignored the initial pay on re-employment shall be fixed at the minimum of the scale of pay of the re-employed post.
- (ii) In cases where the entire pension and pensionary benefits are not ignored for pay fixation, the initial pay on re-

employment shall be fixed at the same stage as the last pay drawn before retirement. If there is no such stage in the re-employed post, the pay shall be fixed at the stage below that pay. If the maximum of the pay scale in which a pensioner is re-employed is less than the last pay drawn by him before retirement, his initial pay shall be fixed at the maximum of the scale of pay of the re-employed post. Similarly, if the minimum of the scale of pay in which a pensioner is re-employed is less than the last pay drawn by him before retirement, his initial pay shall be fixed at the maximum of the scale of pay of the re-employed post. Similarly, if the minimum of the scale of pay in which a pensioner is re-employed is more than the last pay drawn by him before retirement his initial pay shall be fixed at the minimum of the scale of pay of the re-employed post. However, in all these cases, non-ignorable part of the pension and pension equivalent of retirement benefits shall be reduced from the pay so fixed.

Note : The portion of pension ignored for pay fixation in respect of those who retired before attaining the age of 55 years is—

- (a) entire pension in the case of civilian pensioners who held posts below Group 'A' and Ex-Servicemen who held posts below commissioned officer rank at the time of retirement.
- (b) Rs.1500/- in the case of civilian pensioners who held Group 'A' posts and service officers of the Defence Forces.
- (c) The re-employed pensioner in addition to pay as fixed under para (b) above shall be permitted to draw separately any pension sanctioned to him and to retain any other form of retirement benefits.

27. Once the initial pay of re-employed pensioner has been fixed in the manner indicated above he may be allowed to draw normal increments in the time-scale of the post to which he is appointed as if the pay has been fixed at the minimum or the higher stage, as the case may be (i.e. before an adjustment on account of pension and pension equivalent of other forms of retirement benefits is made) provided that the pay and gross pension/pension equivalent of other retirement benefits taken together do not at any time exceed Rs.26,000/- per month.

28. An employee on deputation may elect to draw pay in the scale of pay of the deputation post fixed under the normal rules or his basic pay in the parent department from time to time plus personal pay, if any, and deputation (duty) allowance at the following rates :

Within the same station	5% of basic pay subject to maximum of Rs.500/- per month.
In other cases	10% of basic pay subject to maximum of Rs.1000/- per month.

Note: Basic pay from time to time plus deputation (duty) allowance should not exceed (i) Rs.22,400/- p.m. or (ii) the maximum of the scale/fixed pay of the post held on deputation.

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.

Note: The increment of an employee shall be admitted from the 1st of the month in which it would fall due under the operation of the normal rules and orders regulating increments.

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.

Note: There is no efficiency bar in the pay scales introduced with effect from 1.1.1996 under C.C.S. (R.P.) Rules, 1997.

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) Joining time taken under Articles 10 to 19 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.

Stagnation Increment

- 31A. (i) Stagnation increment is admissible to those employees, the maximum of whose pay scale does not exceed Rs.22,400/-. It is not admissible to those drawing fixed pay.
- (ii) One stagnation increment is admissible on completion of every two years at the maximum of the respective scales. The amount

of each stagnation increment will be equivalent to the rate of increment last drawn by the employee in their pay scales and will be treated as 'Pay' for all purposes.

- (iii) The first stagnation increment will be granted in the revised pay scale after two years reckoned from 1.1.1996. The period, if any, spent at the maximum of the pre-revised scales will not be taken into account. In other words, no Sangathan employee will be eligible for the first stagnation increment in the revised scale before 1.1.1998.
- (iv) A maximum of three stagnation increments can be allowed at the rate of one increment after every two years.

Advance Increment

31B. An authority may grant a pre-mature increment to a Sangathan employee on a time scale of pay if it has power to create a post in the same cadre on the same time scale of pay.

Suspension, Dismissal and Removal

32. The pay and allowances of an employee who is dismissed or removed from service cease to be drawn 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 pay and in addition dearness allowance, if admissible, on the basis of such leave salary. Where the period of suspension exceeds three 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 three 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 three months, if in the opinion of the said 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 three months.

(ii) The rate of dearness allowance will be based on the increased or the decreased amount of subsistence allowance admissible under sub-clause (i) above.

(b) Any other compensatory allowance admissible from time to time on the basis of pay of which the employee was in receipt of on the date of suspension subject to the fulfillment 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 upto 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 compulsory 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 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 extra-ordinary leave in excess of three months in so far as temporary employees are concerned.

36A. (1) Where the dismissal, removal or compulsory retirement of an employee is set aside by a court of law and such employee is re-instated without holding any further inquiry, the period of absence from duty shall be regularised and the employee shall be paid pay and allowances in accordance with the provisions of sub-rule (2) or (3) subject to the directions, if any, of the court.

- (2) (i) Where dismissal, removal or compulsory retirement of an employee is set aside by the court solely on the ground of non-compliance with the requirements of clause (2) of Article 311 of the Constitution, and where he is not exonerated on merits, the employee shall be paid such amount (not being the whole) of the pay and allowances to which he would have been entitled had he not been dismissed, removed or compulsorily retired, or suspended prior to such dismissal, removal or compulsory retirement, as the case may be, as the competent authority may determine, after giving notice to the employee of the quantum proposed and after considering the representation, if any, submitted by him, in that connection within such period as may be specified in the notice. The amount determined shall not be less than the subsistence allowance and other allowances.

Provided that any payment under this sub-rule to an employee shall be restricted to a period of three years immediately preceding the date on which the judgment of the court was passed, or the date of retirement on superannuation of such an employee as the case may be.

- (ii) The period intervening between the date of dismissal, removal or compulsory retirement including the period of suspension preceding such dismissal, removal or compulsory retirement, as the case may be, and the date of judgment shall not be treated as a period spent on duty, unless the competent authority specified otherwise.

Provided that if an employee so desires such authority may direct that the period of absence from duty including the period of suspension preceding his dismissal, removal or compulsory retirement, as the case may be, shall be converted into leave of any kind due and admissible to the employee.

- (3) If the dismissal, removal or compulsory retirement of an employee is set aside by the court on the merits of the case, the period intervening between the date of dismissal, removal or compulsory retirement including the period of suspension preceding such dismissal, removal or compulsory retirement, as the case may be, and the date of re-instatement shall be treated as duty for all

purposes and he shall be paid the full pay and allowances for the period to which he would have been entitled, had he not been dismissed, removal or compulsory retirement, as the case may be.

- (4) The payment of allowances under sub-rule (2) or sub-rule (3) shall be subject to all other conditions under which such allowances are admissible.
- (5) Any payment made under this rule to an employee on his re-instatement shall be subject to adjustment of the amount, if any, earned by him through employment during the period between the date of dismissal, removal or compulsory retirement and the date of re-instatement. Where the emoluments admissible under this rule are equal to or less than those earned during the employment elsewhere, nothing shall be paid to the employee.

36.B (1) When an employee who has been suspended is re-instated or would have been so re-instated but for his retirement on superannuation while under suspension, the authority competent to order 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 suspension ending with re-instatement or the date of his retirement on suspension, as the case may be; and
 - (b) whether or not the said period shall be treated as a period spent on duty.
- (2) Where an employee under suspension dies before the disciplinary or the court proceedings instituted against him are concluded, the period between the date of suspension and the date of death shall be treated as duty for all purposes and his family shall be paid the full pay and allowances for that period to which he would have been entitled had he not been suspended, subject to adjustment in respect of subsistence allowance already paid.
 - (3) Where the authority competent to order re-instatement is of the opinion that the suspension was wholly unjustified, the employee shall be paid the full pay and allowances to which he would have been entitled, had he not been suspended.

Provided that where such authority is of the opinion that the termination of the proceedings instituted against the employee had been delayed due to reasons directly attributable to the employee it may, after giving him an opportunity to make his representation and after considering the representation, if any, submitted by him, direct, for reasons to be recorded in writing that the employee shall be paid for the period of such delay only such amount (not being the whole) of such pay and allowances as it may determine.

- (4) In a case falling under sub-rule (3), the period of suspension shall be treated as a period spent on duty for all purposes.
- (5) In cases other than those falling under sub-rule (2) and (3) the employee shall be paid such amount (not being the whole) of the pay and allowances to which he would have been entitled had he not been suspended as the competent authority may determine, after giving notice to the employee of the quantum proposed and after considering the representation, if any, submitted by him in that connection within such period as may be specified in the notice.
- (6) Where suspension is revoked pending finalisation of the disciplinary or the court proceeding, any order passed under sub-rule (1) before the conclusion of the proceedings against the employee shall be reviewed on its own motion after conclusion of the proceedings by the authority mentioned in sub-rule (1) who shall make an order according to the provisions of sub-rule (3) or sub-rule (5), as the case may be.
- (7) In a case falling under sub-rule (5), the period of suspension 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.

Provided that if the employee so desires such authority may order that the period of suspension shall be converted into leave of any kind due and admissible to the employee.

Note : The order of the competent authority under the preceding proviso shall be absolute and no higher sanction shall be necessary for the grant of :

- (a) extraordinary leave in excess of three months in the case of temporary employee and

- (b) leave of any kind in excess of five years in the case of permanent or quasi permanent employee.
 - (8) The payment of allowances under sub-rule (2), sub-rule(3) or sub-rule (5) shall be subject to all other conditions under which such allowances are admissible.
 - (9) The amount determined under the proviso to sub-rule (3) or sub-rule (5) shall not be less than the subsistence allowance and other allowances.
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.

Engaging Teachers on Part-time Contractual Basis

38A. In order to ensure quick availability of teachers, teachers to teach a few periods a day on part-time contractual basis may be engaged subject to the following conditions : -

- (a) Part-time teachers will be engaged on contractual basis for teaching academic subjects, in classes I to XII, for which regular teachers are not available.
- (b) Such arrangements will be made for short term for a period of not less than 07 days and not more than 200 working days, in any case. Such arrangements can be discontinued at any time without any prior notice and without assigning any reason.
- (c) No such teacher will be engaged for more than 04 periods a day. The teaching process would include evaluation work also for which no payment, over and above the one for taking periods, will be made.
- (d) The candidates should fulfil the requisite qualification/conditions for the post as prescribed for direct recruitment in the Recruitment Rules.
- (e) Minimum and maximum age limit shall be 18 and 65 years respectively.

- (f) Requirement may be given wide publicity through local Newspaper and also put on the Notice Board of the School.
- (g) The Selection Committee should consist of Chairman or his nominee, Principal and an eminent Educationist of the area.
- (h) The part-time teachers will be paid Rs.70/-, Rs.60/- & Rs.50/- per period for teaching XI & XII, VI to X and I to V respectively. The payment will be made on the basis of actual periods taken.
- (i) Payment will be made from the Vidyalaya Vikas Nidhi and only on non-availability of funds in it, from the School Fund.
- (j) The teachers so engaged shall have no claim or right to appointment on regular basis nor will they be part of the cadre of teachers in KVS. This arrangement is intended to take care of the absence of non-availability of teachers or in situations when there may not be adequate workload for a full-time teacher or pending regular appointment.
- (k) The teachers to be engaged will be addressed by the Principals in Kendriya Vidyalayas and their formal acceptance to terms and conditions, attached to the offer, will be obtained (as per formats in Form CS-72 and CS-73).

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 a 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 fee in excess of Rs.1500/- received by an employee in each individual case in a year (financial year) shall be credited to the revenues of the Sangathan provided the amount retained by the employee concerned does not fall short of Rs.1500/-. Non-recurring and recurring fees should be dealt with separately. For non-recurring, this limit is applicable

in each individual case and in respect of recurring fee, it should be applied with reference to the total fee received in a financial year.

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 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 AND CONCERNING ACCOUNTS AND POWERS

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

- (i) School Fund,
- (ii) Vidyalaya Vikas Nidhi,
- (iii) Computer Fund,
- (iv) Hostel Fund, and
- (v) 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.

Note:- (i) The transactions in respect of State Government Scholarships and N.C.E.R.T. grants received by Kendriya Vidyalaya may be accounted for in School Fund under the head "Remittances-other direct receipt".

(ii) A separate account should be maintained to account for transactions relating to NCC.

46. The subject matters and the scope of each of the funds mentioned in Article 44 above are dealt with in 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 specifically earmarked for the benefit of the students) and the authorized items of expenditure/payment thereagainst.

48. **Vidyalaya Vikas Nidhi-** This fund shall be maintained out of collections from the students and is intended to be administered exclusively for the purpose of school's maintenance and development. It shall be utilised for the purposes other than for meeting the expenditure on salaries, office expenses and construction/maintenance/repairs of staff quarters. It will also embrace miscellaneous income/receipts, if any, and the authorised items of expenditure/payments thereagainst, examination fees collected on behalf of the students for eventual remittance to the C.B.S.E. and collection

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, collections on account of excursions).

Note :The Commissioner, KVS shall be competent to make any additions/ deletions in the list of purposes covered by the Fund with the prior approval of Vice-Chairman.

48A. Computer Fund- As per the revised fee structure effective from 1st October, 1998, Rs.40/- per month per student are to be charged from all the students who opt for Computer Science as an elective subject at +2 stage and Rs.20/- per month per student as Computer Fee from other students from Classes VI onwards in Kendriya Vidyalayas imparting Computer education (except in respect of students of Classes XI and XII who opt Computer Science as an elective subject from whom the Computer fund @ Rs.40/- per month is to be charged). These collections are now to be collected and credited as a separate fund - "Computer Fund".

The Computer fund so collected from the students is to be retained in the Vidyalaya and is to be used for purchase and maintenance of computer hardwares and softwares, Computer Printers, purchase of consumables like printers, ribbons, Computer stationery etc. The Computer fund is strictly to be used for the computer education and is not to be utilised for any other purpose. Accordingly, this amount may be credited in the Bank Account of the Vidyalaya Vikas Nidhi and not in the School Fund Account. For the purpose of accounting, a sub-head in the Vidyalaya Vikas Nidhi with the nomenclature as "Computer Fund" may be opened in the Receipt side as well as Payment side of the Cash Book and ledger for utilisation of the funds collected under this Sub-head strictly for Computer education.

(Circular F.No. 6-1/99-2000/KVS/Budget dated 25th April, 2000 refers)

The detailed instructions regarding admissions to the new subject of 'Informatics Practices' (Subject Code No. 065) as an elective subject at +2 stage, qualifications and the remuneration for the part-time teachers are contained in Circular No. F.1-17/95-KVS (Acad)/Computer Science dated 24th April, 2000 (Reproduced as Appendix-31).

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

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

Accounting of Funds

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 books are 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 limits 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 scrutinise the bills and make payments for them.
- (viii) Have the physical verification of article conducted at least once annually and to intimate the results thereof to the Sangathan alongwith 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 Vidyalaya Vikas Nidhi as trust property in the best interest of the Vidyalaya and the students subject to the rules and regulations contained in Chapter 21.
- (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.

- (xiv) Allocate proper duties to the Head Clerk, 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.
- (xv) 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. These powers are to be exercised by him subject to the following conditions:

- (i) Funds are available for meeting the expenditure.
- (ii) The expenditure should strictly conform to the standards, scales, limitations, etc. as laid down by the Ministry of Human Resource Development (Deptt. of Education)/Kendriya Vidyalaya Sangathan.
- (iii) The purchases are made strictly in conformity with the orders issued by the Ministry of Human Resource Development (Department of Education)/Kendriya Vidyalaya Sangathan. The powers in regard to the purchases of equipment such as furniture etc. will be exercised on the authority of the Executive Committee (including the Principal) of the Vidyalaya Management Committee.
- (iv) The 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.
- (v) 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.
- (vi) It is essential that these powers are exercised for good and valid reasons and the expenditure is 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.

53. 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.

Accounts Forms

54. The details of various account forms to be used by the schools are given in Part III of this Volume.

BUDGET ESTIMATES

55. 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. Its preparation involves careful planning of the requirement of the Institution by taking into account a number of factors such as present and anticipated number of sections, strength of students, availability of accommodation for holding classes and storage of the equipments, facilities for sports and games and various cocurricular activities. This exercise has to be done on an annual basis keeping in view both the long term and short term requirements of the Institution. Various steps involved in this exercise are :

- (i) Identification of needs.
- (ii) Determination of priorities.
- (iii) Estimation of financial requirements.
- (iv) Allotment of funds with reference to approved budget estimates.
- (v) Review of current year's estimates for revision purposes.
- (vi) Allotment of funds with reference to approved revised estimates.
- (vii) Re-appropriation of funds before the close of the year.

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. The Revised Estimates are not totally different from the original Budget Estimates but only represent a revision of Budget Estimates framed in the previous year on the basis of actual progress of expenditure during the current year, 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 the 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. It should be noted that the Revised Estimates should include the actual expenditure in months which have elapsed during the current financial year (generally upto 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 (ii) Miscellaneous income. 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. However, in the case of Kendriya Vidyalayas opened at the instance of various Public Sector Undertakings etc. the entire expenditure for running these Vidyalayas shall be met from the funds to be provided by the Public Sector Undertaking concerned in accordance with the terms agreed to between the Sangathan and these authorities.

The expenditure on the Kendriya Vidyalayas should 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) 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.
- (d) *Budget Period* : - The budget period reckons from 1st April to 31st March. However, in regard to pay and allowances of the staff, the Budget period is to be reckoned as a special case from May payable on 31st May to April payable on 30th April. This would mean that even though the liability to the Government of India/Public Sector Undertaking 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.
- (e) *Cash Basis* - 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 effectively by the end of March of the year. For example : -

- (i) The salaries of the staff payable during the budget period (this is explained in clause (d) above) are to be taken into account.
- (ii) If materials ordered in January or February of any financial year are not expected to be received and paid till 31st March of that year, the expenditure will be provided in the Budget of the next financial year and not in the Revised Estimates of the current financial year. It will be breach of financial discipline if in such a case, a cheque is drawn on 31st March in anticipation of the receipt of supply and the cheque is handed over to the party in April during the next financial year.

(f) *Form of Estimates to Correspond to the Accounts*

The various heads under which estimates are to be framed have to correspond to the head of accounts adopted in the account of the institution. This means that the principles set out in Article 77 for classification of the expenditure, have to be strictly adhered to.

(g) *Coverage of Grants beyond the Budget Period*

The expenditure of the Sangathan (including the Vidyalayas) under the various heads of accounts is met by the Government of India in the form of grants 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. Under the rules for grants in aid, only so much of the grant shall be paid during a financial year as is likely to be expended during that year. The unutilised balance at the end of financial year shall, excluding the requirement of pay and allowances for the succeeding months of March & April, therefore, lapse and have to be taken into account by the Sangathan for demanding grant in aid for the next financial year.

56A. The following principles are to be borne in mind in preparing the budget:

- (i) The Estimates on account of pay and allowances in respect of staff for vacant posts likely to be filled up in the current financial year and additional posts which will be required consequent upon addition of new sections already sanctioned should be worked

out realistically.

- (ii) The estimates of non-recurring heads of expenditure should be prepared after careful study of the norms of expenditure approved by the Sangathan from time to time.
- (iii) The Estimates of requirement of furniture are assessed on realistic basis.
- (iv) 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.
- (v) Figures relating to the actual expenditure/collection of fee should be tallied with corresponding amounts shown in the monthly statement of account or the Annual accounts.
- (v) Budget proposals for new proposals of construction works should only be made if the land is taken and lease deed registered. The proposals should be based on justification, economy and should also match with master plan/future need of an ideal school campus.
- (vii) The proposals for the maintenance and repairs during the financial year should contain the urgent and inescapable items of repairs works affecting proper and healthy environments of the campus as well as exterior appearance of the Vidyalaya such as : —
 - (i) White-washing (Inside and Outside of the Vidyalaya Building)
 - (ii) Painting of doors and windows.
 - (iii) Repairs of water supply and sanitary system, if any.
 - (iv) Repairs of electrical installation work, if any.
 - (v) General repairs of masonry work, floors and roofs etc., if any.
 - (vi) Works of additions and alterations of minor nature, if essential.

57. The budget proposals are to be prepared in CS.69 in the following prescribed forms and submitted to the Regional Offices duly approved by the Chairman, Vidyalaya Management Committee, positively by 16th August each year, for necessary scrutiny and further transmission to the Sangathan Office by 31st August.

Statement I	Part I	Statistics regarding number of classes/sections/ students.
	Part II	Statistics regarding approved subject in the case of plus 2 stage and teaching of regional language and mother tongue.
Statement II		Information regarding actual and estimated income on account of tuition fees relating to school and miscellaneous income.
Statement III	Part I	Estimates of pay and allowances in respect of staff (including hostel staff) in position on 1st August.
	Part II	Estimates of pay and allowances in respect of vacant posts.
	Part III	Estimates of pay and allowances in respect of new posts proposed i.e. other than those included in part (i) and (ii).
	Part IV	Estimates based on lump sum requirements regarding T.A., L.T.C. and medical reimbursement charges.
	Part V	Consolidation of Part I to IV.
Statement IV	Part I	Estimates for contingencies and additional contingencies.
	Part II	Estimates of recurring expenditure other than pay and allowances and contingencies e.g. Rents, Rates, Taxes Consumables of Science Department.
Statement V		Estimates for non-recurring expenditure.
Statement VI		Summary of the Budget.

- Note :*
1. The budget proposals in respect of construction programmes viz. continuing works, new major works, new minor works, maintenance and repairs works are to be prepared and submitted separately, in form C.S.70, to the respective Assistant Commissioner by 31st July each year.
 2. The budget proposals should normally be placed before the Vidyalaya Management Committee and got approved from them before their submission to the Sangathan.

However, in case the Management Committee cannot meet in time, the estimates may be forwarded pending their approval by the Management Committee in due course. The estimates should in no case be held up beyond the due date.

58. Budget is only a process of estimation and as such the inclusion of an item therein does not amount to its automatic acceptance by the Sangathan. Intimation of allotments of funds by the Sangathan Office/Regional Office under the Budget Estimates and Revised Estimates does not also constitute a sanction for the incurring of expenditure. The approved Budget of the School should be considered as the controlled spending plan for the ensuing year or the remaining part of the current year. In respect of items included therein, actual expenditure should not be incurred or financial commitment undertaken without proper sanction of funds by the Regional Office or the Sangathan Office, as the case may be.

58.A. The final requirements of the School under the various heads of account for the current financial year should be assessed during the second week of February and intimated to the Regional Office and the Sangathan Office by 20th February for purposes of re-appropriation which involves re-allocation of funds by transfer of savings between various heads in Vidyalaya and between various Vidyalayas, Offices and centralised heads within the overall sanctioned Budget for the year.

58.B. The sanctions issued by the Regional Office/Sangathan are valid only upto the close of a particular financial year. The funds over and above the requirements of pay and allowances for two months viz. March payable in April and April payable in April which remain unutilised on 31st March will ultimately lapse and the same will be adjustable against the funds sanctioned for the next financial year.

58.C. In order to ensure proper utilisation of resources, the Executive Committee of the VMC will monitor the annual budget estimates showing receipt and ensure proper utilisation of funds on approved activities in accordance with the established procedure.

Chapter 5

REALISATION OF FEES, FINES AND OTHER RECEIPTS

A. School Fund

59. (a) Under the pattern of fees in vogue in the Kendriya Vidyalayas with effect from 1st May, 1963, no tuition fees are chargeable upto class VIII.

(b) In respect of classes IX, X, XI and XII, the following rates of monthly tuition fees are chargeable on an academic year basis (from 1st April to 31st March) from students of different classes with effect from 1st October, 1998:

Classes IX & X	Rs.40/- p.m.
Classes XI & XII	Rs.50/- p.m.

(c) The following categories of students are exempted from payment of tuition fee at all levels :-

- (i) Girl students
- (ii) Students belonging to Scheduled Caste/Scheduled Tribe on production of a certificate from the District Magistrate.
- (iii) Children of KVS employees.
- (iv) Children of the officers and men of the Armed Forces and Paramilitary personnel killed or disabled during the hostilities in 1962, 1965, 1971 and 1999.

(d) In addition to tuition fee, admission fee of Rs.25/- 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 and VIII to IX. It should, however, be collected on promotion from class X to class XI even if it be in the same school.

Note : The prospectus/admission form required for the purpose shall be priced at Rs.10/-

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 April onwards; if no fee has been paid from April onwards (i.e. on the basis of academic year as in vogue in the Kendriya Vidyalaya), then fee should be charged from April 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 Rupee one 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.25/-.

With a view to reduce the administrative work, there is no objection to collect the tuition fee on quarterly basis (that is April to June, July to September, October to December and January to March) 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 up to 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.25/-.

63. (a) If more than one child of the same parent (including dependent brothers and sisters) is studying in class IX to XII, only the child in the highest class shall pay full tuition fee and the others half of the tuition fee.

(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 classes IX to XII as on 30th June 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 Rs.10/- 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 Rupees Two per book per week from the due date of return should be levied in the case of willful delays only. The Principal is empowered to allow extension for return of library book for one week in general and for any such period when delay in returning the book was due to reasons beyond the control of the student like illness and/or participation in school/regional/KVS level sports/cultural activities. 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 acknowledgement obtained in the register mentioned above. The library fines should be credited to the head fees and fines.

B. Vidyalaya Vikas Nidhi

66. A 'Vidyalaya Vikas Nidhi' at the rate of Rs.100/- per student per month from the students of classes I to X and non-science students of class XI and

XII shall be charged every year from 1st April to 31st March w.e.f. 1st April, 2000. In respect of science students of class XI and XII, this amount shall be Rs.125 per student per month. There will not be any exemption/ concession to any category of students in this.

- Notes:
1. No separate fee in respect of Pupils' Fund, Science Fund, Maintenance & Development Fund shall be chargeable w.e.f. 1.4.2000.
 2. Wards of KVS employees also are not exempted from payment of this fee.

67. 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 collected on the next working day. Thereafter a higher contribution of 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.25/- together with up-to-date dues (including the higher contribution).

In respect of students studying in Classes IX to XII who default in making payment of both the tuition fee and the Vidyalaya Vikas Nidhi fee, only one readmission fee of Rs.25/- should be collected.

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

During the period when the school is closed for vacation, the Vidyalaya Vikas Nidhi 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.25/- collected.

No exemption or concession can be granted in the matter of collection of Vidyalaya Vikas Nidhi fee except in the case of children of the officers and men of the Armed Forces and Para-military personnel killed or disabled during the hostilities in 1962, 1965, 1971 and 1999.

C. Computer Fund

67A. A 'Computer Fund' @ Rs.40/- per month per student from all the students who opt Computer Science as an elective subject at +2 stage and @ Rs.20/- per month per student from Class VI onwards in all the Kendriya Vidyalayas imparting computer education is to be charged. This fund shall be utilised for the purposes and accounted for in the manner as per the details given in Article 48A in Chapter 3 of this Code.

D. Accounting of Fees and Fines

68. The work of collection of fees and fines may be entrusted either to the teachers or the Head Clerk/U.D.C. (or the senior-most L.D.C. if the post of Head Clerk/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, provided that atleast two dates are fixed for the purpose, in consultation with parents/teachers.

69. 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 the Teacher/Head Clerk/U.D.C./Librarian

70. 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 Cashier obtained in token of handing over the amount. A summary of fees collected each day should be prepared by the Cashier in form CS 11 by entering the collections class-wise. Before preparing the summary, the Cashier 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 classwise 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 Cashier 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 re-admission 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.

E. Other Receipts

71. 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 fruits 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.

72. 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. If the donation is given for the specific benefit of the students, the amount may be credited to the Vidyalaya Vikas Nidhi (for example, donations given from Regimental Fund for the award of prizes to the best students).

- Note: (i) The Principal should not hold any cultural programme, Basant Mela, Children Fair etc. with the object of raising funds for whatever purpose.
- (ii) The Vidyalaya Management Committee is competent to accept donations. The Chairman and the V.M.C. have powers to organise the programmes/functions to raise contributions from the local community with the specific objective of using the funds for the improvement of the Vidyalaya. It is, however, to be ensured that no collections are to be made from the students nor the parents are compelled to make the contributions of any specified amount.

72A. The utilisation of school buildings by other departments/agencies/organisations shall be subject to the fulfillment of the following terms and conditions :-

- (i) A nominal rent of Rs.150/- per day per room will be charged for a class room including the charges for use of electricity, water and furniture.
- (ii) If a room other than class rooms like, library, lab., Social Science Room, Art Room, Conference Room etc. is used, a nominal rent of Rs.150/- per day per room will be charged including that for use of electricity, water and furniture.
- (iii) The user organisation/departments shall be responsible for any damage caused to the Vidyalaya building, fixture, furniture etc. In case of any damage, Principal will recover the cost of the same from the concerned organisations.
- (iv) The user organisations will have to pay the rent in advance by means of a Demand Draft in favour of the Vidyalaya concerned. In case of the organisations fail to conduct the examinations or the programme on the approved dates, 50% of the rent shall be forfeited.
- (v) No employee of the Vidyalaya like : Waterman, Helpers for shifting furniture etc. before and after their programme will be provided to the requesting organisation to help in conduct of their courses/programme. They will have to make their own arrangements in this regard.
- (vi) However, in case requesting organisations need the services of the staff of the Kendriya Vidyalaya, they can do so by paying honorarium as per rates prevalent in their organisation.

- (vii) Sponsoring organisation should make arrangements for the invigilation staff keeping in view the credibility of their examination. Where services of KV staff is required for invigilation duty, Principal of the concerned Vidyalaya should be approached well in advance with details of person required indicating number, specific qualifications, age bar if any, remuneration payable per meeting/day etc.
- (viii) Principal of each KV will ensure that the staff and invigilators provided for conducting such examinations are as per requirement of the sponsoring organisation so as to maintain credibility of examination and reputation of KVS. In case, any complaint is received from the sponsoring organisation action can be taken against such officials. Permission for receiving honorarium should be obtained from the AC of the region giving details of Vidyalaya staff being engaged.
- (ix) No part of the school building or campus can be used for political, social, cultural or religious purpose.
- (x) The accommodation will be utilised only for educational purposes like; conducting examinations or holding symposium, workshop, conference, summer schools, seminars etc.
- (xi) The Vidyalaya building can be allowed to be used by Govt. or Semi Govt. organisations financed by Govt. of India as well as all registered professional societies like; Institution of Engineers, All India Management Organisation, Institute of Company Secretaries, Institute of Cost and work Accountants, etc.
- (xii) The permission can be given by KVS, HQ only when Vidyalaya building is available without disturbing the normal teaching work of Vidyalaya. Under no circumstances the teaching in the Vidyalaya should be suspended.

F. General Principles Regarding Receipts

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

Norms of Grants

75. Grants-in-aid are received by the Sangathan from the Ministry of Human Resource Development (Department of Education) on the basis of approved norms for the different items of expenditure in the Kendriya Vidyalyayas. The norms are given in Appendix 2. 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 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 receipts of sanctions for expenditure under various heads, save in exceptional circumstances on grounds of urgency. The exceptions to this rule are that pay and allowances and rent, water, electricity and telephone charges payable on or before certain due dates can be paid out of the available bank balance in the event of delay in receipt of sanctions from the Regional Office. Thus, the funds remitted by the Sangathan from time to time are not strictly based on sanctions issued by Regional Office and they are available for utilisation by the Vidyalayas for authorised purposes to the extent of the sanctioned limits.

Note: Necessary funds to Kendriya Vidyalyayas sponsored by various Public Sector Undertakings etc. are remitted to them by the respective Regional Offices who are provided funds by the sponsoring bodies/agencies in advance in April and October each year.

Principles of Classification of Expenditure

76. 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 allowances, all types of allowances (including washing allowance for Group 'D' staff), management's share of C.P.F., leave salary and pension contributions, of deputationists, administrative over-head charges and pensionary liabilities in respect of project schools 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. The payment of festival advance shall also be classified under this head and recoveries made will be taken as deduct expenditure under Pay and Allowances.
- (ii) **Contingencies.** Details may be seen in Chapter 16.
- (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 the items listed by the Sangathan from time to time, as well as :
 - (1) Equipment for teaching Geography.
 - (2) Maps, charts & specified instruments & appliances.
 - (3) Drawing equipment and painting materials.
- (v) **Crafts equipment.** These include :
 - (1) Electrical gadgets and their repairs.
 - (2) Equipment for sewing, needle work and embroidery.
- (vi) **Sports equipment.** These include all sports items and other materials, requirements for first aid, scouting-guiding P.T., Jr.Red Cross, etc.
- (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-3, excluding sundry items of furniture for office, such as trays, slip racks, etc. which are to be purchased from contingencies.
- (ix) Consumables. Chemicals, 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 improvements to existing buildings, not involving additional accommodation, extraordinary repairs owing to landslides, 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) Computers. These include purchase of computer hardware and pre-installed software.
- (xv) Special contingencies. These include purchase of typewriter, duplicator, electric fans, computer software, clock, cycle and fire extinguisher 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.

Deposits, Advances and Remittance Heads

76-A. (1) Transactions relating to deposits and advances comprise receipts and payments in respect of which Sangathan may become liable to repay the money received or has a claim to recover amounts paid, together with repayments of the former and recoveries of the latter.

(2) The deposits head is operated in the accounts of the Vidyalaya to reflect transactions pertaining to:

- (a) Deposits to construction agencies for the execution of works entrusted to them ; and
 - (b) Earnest money and security deposits.
- (3) The Advance head is operated through two separate heads for :
- (a) Interest Bearing Advances such as House Building Advances and Conveyance Advance etc.
 - (b) Interest Free Advances such as Advances of TA on tour/ transfer and Leave Salary Advance etc.

77. Remittances embrace all transactions which are taken to merely adjusting heads of accounts, the debits or credits under which are eventually cleared by corresponding credit or debit either within or outside the Sangathan. Deductions in respect of Income Tax, Provident Fund, Professional Tax, Employees Group Insurance and House Building Advance etc. are accordingly channelised through this head on both debit and credit sides of the accounts.

Chapter 7

RELEASE OF FUNDS BY THE SANGATHAN AND THEIR UTILISATION

Sanction and Remittance of Funds to KVs

78. Grants are sanctioned by the Ministry of Human Resource Development (Department of Education) and some Public Sector Undertakings etc. to the Sangathan from time to time on the basis of its approved budget and the funds so received are distributed by the Sangathan directly or through various regional offices to the Schools. The audit of the accounts of the Sangathan (including Kendriya Vidyalayas) is being carried out by the Director General of Audit, Central Revenues as Principal Auditor and other State Accountants General as Sub-Auditors in terms of Section 20(1) of the Controller and Auditor General (Duties, Powers and Conditions of Service) Act, 1970 on payment of the prescribed audit fees.

NOTE: The payment of audit fee in respect of Kendriya Vidyalayas is arranged centrally by the Sangathan Office to the Director General of Audit, Central Revenues and bills if any, received in this regard by the Kendriya Vidyalayas and Regional Offices, may be passed on to the Sangathan Office for necessary payment.

79. The sanctioned annual grant is normally released by the Ministry to the Sangathan in four instalments. On their receipt, proportionate funds are released by the Sangathan Office directly or through the respective Regional Offices, as the case may be, to meet the monetary requirements of Government financed Vidyalayas (except for construction and maintenance repairs) for the corresponding periods. The annual grants in respect of Vidyalayas sponsored by various Public Sector Undertakings etc. are directly remitted by them to the respective Regional Offices in two advance instalments. The monetary requirements of individual Kendriya Vidyalayas are accordingly met from time to time by the Head Office and respective Regional Offices keeping in view the overall provision available in the school's budget.

80. (1) Every Principal shall furnish a 'Monthly Report on the finances of his Vidyalaya in form CS 1 to his Regional Office by the 7th of the following month positively. This report shall depict the funds flow and cash flow progress of the Vidyalaya and enable the Regional Office to take timely action for the assessment and release of necessary funds to the Vidyalaya. It is also intended to facilitate a review of the finances of his Vidyalaya by the

Principal at the end of every month so that he can take timely action to get the funds released.

(2) Funds required for various purposes are to be requisitioned by the Vidyalayas in the prescribed proforma (CS-2) which may be furnished to the Regional Office concerned alongwith the Monthly Report of finances (CS-1) by the 7th of each month.

Incurring of Expenditure and Refund of Funds

81. (1) Necessary expenditure can be incurred by the Principal with reference to headwise allotment of funds as under :-

- (i) The expenditure on pay and allowances can be incurred without any requisition as long as it does not exceed the proportionate provision in the approved budget of the Vidyalaya for this purpose.
- (ii) In the case of contingencies, expenditure cannot be incurred in excess of 70% of the approved BE allotment in the first half year and the balance of the approved RE allotment in the second half year without prior approval.
- (iii) In the case of recurring items other than pay and allowances and contingencies, expenditure cannot be incurred in excess of 50% of the approved BE allotment in the first half year and the balance of the approved RE allotment in the second half year without prior approval.
- (iv) After requisitions in form CS-2 have been sent, necessary expenditure in respect of non-recurring items can be incurred subject to budgeted allotment in each case.

(2) The utilisation of funds by the Vidyalaya is subject to observance of the following standard conditions :-

- (a) Purchase are made strictly according to the norms of expenditure explained in Chapter 6 ;
- (b) The purchase procedure prescribed in Chapter 17 is strictly followed; and
- (c) The funds are utilised within the period specified and un-utilised balance, if any, under various heads, intimated to the Regional Offices/Sangathan for re-appropriation etc.

82. (i) It should be noted that notwithstanding the periods covered by the requisitions etc., it is open to the Sangathan/Regional Office to remit funds for a lesser period or in instalments depending on the availability of funds in the corresponding Sangathan's account.

(ii) The money will be remitted by the Accounts Officer by means of cheque/demand draft/telegraphic transfer, as it may be found convenient to the bank account of the school, through the Canara/State Bank of India. 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.).

(iii) In cases where funds are remitted to the school's bank by means of telegraphic 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 telegraphic transfer is afforded in about a two days time. It is therefore, essential to watch for the receipt of the intimation from the bank immediately after the 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 3 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.

NOTE : Sangathan means the Headquarters Office or the Regional Office, as the case may be.

83. On receipt of funds by means of cheque/demand draft/telegraphic 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 to the Sangathan.

84 (i) In the case of construction and repair works entrusted to M.E.S., C.P.W.D. etc. all payments shall be made to them through the school. Even when necessary payment is required to be made by the Sangathan through cheque/demand draft drawn in favour of the agency concerned, it will be forwarded to the school for onward transmission to the agency. The value of the cheque/demand draft should be brought to account in either case and acknowledgement for its receipt forwarded to the Sangathan. The amount will be shown as receipt of funds from the Sangathan on the receipt side and deposit with construction agency on the payment side of the cash book.

(ii) When the work is executed and a part/full adjustment account in respect of the deposit made with the construction agency, is received, the amount of the work should, after proper scrutiny, be debited to the final head per contra credit to the deposit head in the adjustment register and then in the monthly statement of accounts after passing the relevant entries through the ledger. A copy of 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 on its receipt adjusted against the relevant deposit head under intimation to the Sangathan.

(iii) The amount so deposited with the construction agency will continue to be shown in the accounts under the deposit head so long as adjustment accounts/refunds are not received.

NOTE : In no circumstances, the amount deposited with the construction agency will form part of closing cash balance of the School Accounts.

85. The funds remitted by the Sangathan should be booked in the Vidyalayas as remittances from K.V.S. and are intended to be utilised as early as possible after their receipt. The funds over and above the requirements of pay and allowances for 2 months viz. March and April which remain unutilised on 31st March have ultimately to be surrendered to the Government of India and, therefore, the same will be adjustable against the funds sanctioned for the next financial year. Accordingly the sanctions issued by the Regional Offices/Sangathan would be valid only up to the close of particular financial year. The Vidyalayas would, however, be able to utilise available funds with them for the authorised purposes and to the extent of the sanctioned limits having regard to their individual priorities of purposes of expenditure.

86. If any balance remains unspent 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 bank draft payable to Kendriya Vidyalaya Sangathan at New Delhi. All such remittances can be effected by the State Bank of India free of bank commission vide item No. 32 of Schedule 'A' to Appendix-8 of Central Government Compilation of Treasury Rules Vol.II. Similar concession is also obtained in the event of opening of the bank account with a Nationalised Bank.

Chapter 8

BANK ACCOUNTS, THEIR OPERATION AND MAINTENANCE OF CASH BOOKS

A. BANK ACCOUNT AND ITS OPERATION

87. The bank account of the school should be maintained with the nearest branch of the Canara Bank or the State Bank of India or one of its subsidiaries or a nationalised bank. 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." All bank accounts should be jointly operated by the Principal and Chairman, Vidyalaya Management Committee or his nominee.

88. The Canara Bank and the State Bank of India are allowing free remittance facility to the Sangathan. As such, before an account is opened/ transferred in a bank other than these two Banks, facilities to be extended should be clearly ascertained.

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, 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. The Principals of Kendriya Vidyalayas may avail of the facility of hiring of the most economical type of service vehicle from military on payment of hiring charges at the normal rates laid in Army Instructions as amended from time to time for collection of cash from the local banks provided that the distance between the Vidyalaya and the local branch of the Bank is more than three kilometers..

Bank Reconciliation Statement

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.
- 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

Note: 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. On no account should the monthly bank reconciliation work be allowed to fall into arrears.

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) Cheque book facility should be availed in all cases. Bearer cheques should, however, be converted into order or crossed/ Account Payee cheques before use.
- (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 countersigning 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.5000/- (Rupees five thousand 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, 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.

NOTE: The disbursement of pay allowances to the staff should normally be made by transfer to individual bank accounts.

- (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 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. In other words, the cheque should bear an endorsement 'N.P.T.' (Not Payable).

- (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 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 allowance 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) 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 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 AND ACCOUNTING THEREOF

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 receipted and stamped wherever necessary.

99. Receipts for all sums exceeding Rs.500/- must be stamped under Section 3 read with item 53 of Schedule I of the Indian Stamp Act unless they are exempt from stamp duty vide Appendix 2 to *the Compilation of Treasury Rules, Vol.II.* Cash memoranda which do not contain the acknowledgements of the receipt of money from persons named therein are not receipts within the meaning of Section 2(23) of the Act.

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) that the supplies are arranged or services got done in accordance with the rules laid down by the Sangathan;
- (iv) that in the case of work done or purchases made, the procedure for purchases prescribed in Chapter 17 has been strictly adhered to;
- (v) that the charges do not exceed the rates or scales or other ceiling 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 52.

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. The page number of stock register where an article is noted should invariably be quoted against each entry in the bill.

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 :-

Articles	Stock Register Form No.	Instructions
(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.

Articles	Stock Register Form No.	Instructions
(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.
(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.1000/- 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 the 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.

106. Deleted.

Chapter 10

PERSONAL CLAIMS OF EMPLOYEES

Various Kinds of Claims

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

Name of Claim (1)	Bill/Claim Form No. (2)	Periodicity of Claim and due for Payment (3)
(A) Pay and allowances	CS 14	Monthly, on the last working day of each month.
(B) Travelling allowances (including leave travel concession)	CS 17, CS 17A, CS 17B, CS 17C.	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, alongwith the pay bill subject to the employee furnishing the prescribed certificates in January and July, each year.
(E) Reimbursement of tuition fees	CS 34 CS 34A CS 34B	Monthly through regular pay bills in form CS 14 on the basis of claim
(F) Claim for hostel subsidy	CS 35 CS 35A	
(G) Advance of TA 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 monthly pay and allowances may be taken up after the 20th of each month and the payment thereof effected on the last working day of the month except that the pay and allowances for the month of March shall be payable on the first working day of April. When the last working day of a month happens to be a Bank holiday, disbursement may

be made on the previous working day. 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 :-

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 a 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 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 Rs.15/- per month should be drawn only for such of those Group 'D' 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 various recoveries shall be rounded-off to the nearest rupee, fractions of 50 paise and above to be rounded off to the next higher rupee and the fractions of less than 50 paise to be ignored as it will make the net amount payable to an individual on any bill in whole rupees.
 - (b) In case of bills exclusively for allowances, other than travelling allowances, 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 exceptions mentioned below all personal claims may be paid by the Principal without pre-audit from the respective Accounts Officer.

Exceptions :-

- (a) All claims more than one year old.
- (b) T.A. and Medical re-imburement claims of Principal and Vice-Principal (including Incharge Principals).
- (c) Complicated cases of T.A. bills and medical bills for example, bills for special diseases such as Cancer, Diabetes, Mental disease, Poliomyelitis Tubercular disease.

(Letter No. F.7-20/83-84/KVS/B&F dated 20.3.1984).

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 an employee who is under orders of transfer is granted leave; the liability for the leave salary payment will devolve on the school which sanctioned the leave, while the liability for joining time pay and allowances, if any, 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 10 to 21. 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 Central/State Government etc.*** In respect of deputationists, 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 parent 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 10% or 5% as the case may be, 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 and drawn by the school shall be claimed from the parent department half yearly as laid down in Article 122, as the liability for the same devolves on that department.
 - (f) If pay is drawn in the parent departments 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 continued to reside at the station from which he proceeded on the 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 allowance (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 overstay 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 overstay. The employee will not, however, be entitled to leave salary during such overstay not covered by extension of leave, and such overstay will not count for increment. Unauthorised absence and overstay 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. As only leave salary should be drawn during leave, benefit of increment if falling during the leave should not be drawn.
- (viii) **Drawal of increment.** All increments are to be allowed from 1st day of the month in which accrue and 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.

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 actual date of next increment should be extended by the number of days of non-qualifying service, for example:

Actual date of last increment:	1.6.1996
Extraordinary leave on private affairs from	
25.7.96 to 10.8.96	= 17 days
11.10.96 to 21.10.96	= 11 days
	28 days

Actual date of next Increment but for extraordinary leave:	1.6.1997
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Add : Total days of extraordinary leave:	28
Therefore, date of next increment : (Actual)	29.6.1997

But effective from	1.6.97
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Dearness Allowance

110. Dearness Allowance is granted to compensate the price-rise at the rates sanctioned from time to time. Its drawal on various occasion is regulated as under :-

- (i) While on duty, D.A. is paid with reference to the basic pay actually drawn.
- (ii) During leave, it is paid at the appropriate rate based on leave salary actually drawn.
- (iii) During joining time, it is based on joining time pay.
- (iv) During suspension, it is based on subsistence allowance.

Note: D.A. involving fractions of 50 paise and above shall be rounded off to the next higher rupee and the fractions of less than 50 paise ignored.

House Rent Allowance (HRA) and City Compensatory Allowance (CCA)

110A. (a) House rent allowance and city compensatory allowances are payable with reference to basic pay (including stagnation increment) and place of duty (irrespective of the place of residence) of KVS employees at the percentage (HRA) and slab of the pay (CCA) depending upon the classification of cities/towns prescribed by the Government of India for corresponding categories of Central Civil Government employees in various cities.

(b) Employees claiming House Rent Allowance shall furnish a certificate that they are incurring some expenditure on rent or are contributing towards rent. HRA is accordingly payable also to those who live in their own houses, subject to their certificate that they are paying/contributing towards house/property tax/maintenance of the house.

(c) (1) HRA and CCA will be admissible during leave of all kinds (including study leave) without medical certificate for the first 180 days without furnishing commencement of leave. These allowances will be admissible even beyond 180 days on furnishing the requisite certificate.

- (2) During leave on medical certificate, HRA and CCA will be admissible for a period of 8 months. The controlling authority may, however, allow drawal of the allowances beyond 8 months also subject to production of requisite certificate.
- (3) During joining time, HRA and CCA will be admissible at the same rates as at the old station.
- (4) During deputation abroad upto one year, an employee may draw HRA and CCA at the rates admissible to him at his headquarters. If the deputation period exceeds one year the allowances may be drawn till such time his family resides at his headquarters, on furnishing requisite certificate.
- (5) During suspension, the HRA and CCA will be at the same rates at which they were drawn before placement under suspension.
- (6) During training in India, an employee not drawing daily allowance, will be eligible to HRA and CCA at the rates applicable to the Headquarters station or training station, whichever is more favourable.

- (7) During training in India, an employee drawing daily allowance will continue to draw HRA and CCA at the rates admissible to him at his headquarters. Even beyond 180 days, when no daily allowance is drawn, the allowance will be admissible only at the rates admissible at his headquarters.
- (8) If an employee does not join duty after expiry of leave owing to death/invalidation during such leave, HRA and CCA already drawn need not be recovered. If the employee resigns while on leave, the entire amount of such allowance drawn during the leave period shall be recovered.
- (d) (1) An employee living in a private accommodation with spouse who is also a Sangathan employee is entitled to HRA separately.
- (2) An employee sharing accommodation with another Sangathan employee (other than the spouse/parents/children) to whom official quarters have been allotted and is paying license fee, is entitled to draw HRA.
- (e) An employee is not entitled to HRA when:
- (1) he/she shares rent free accommodation allotted to another employee.
- (2) His/her spouse has been allotted accommodation at the same station by Central/State Government, Autonomous/ Public Undertaking, Municipality, Port Trust, Nationalised Banks or LIC whether he/she resides in that accommodation or not.
- (3) He/She resides in accommodation allotted to his parent(s)/son/daughter by the Central/State Government, Autonomous Public Undertaking, Municipality, Port trust, Nationalised Banks or LIC.

Transport Allowance

110B. Transport allowance is payable with reference to pay slab of the employee and place of duty (depending upon its classification as prescribed by the Govt. of India). It is not admissible to:

- (i) Employees who are provided with official accommodation within a distance of one kilometer or within a campus housing the

places of work and residence. Drawal of Transport Allowance is subject to employee's furnishing certificate that he has not been provided with official accommodation within a distance of one kilometer or within a campus housing the places of work and residence.

- (ii) Employees who have been provided with facility of official transport.
- (iii) Employees during absence from duty exceeding 30 days due to leave/training/tour etc.

Adhoc Bonus

110C. Adhoc bonus is payable to all KVS employees equivalent to that of non-gazetted Central Govt. employees without any pay limit. It is granted every year as equivalent to emoluments for certain number of days for the relevant financial year. The eligible employees should have been in service on the last day of the financial year i.e. 31st March and emoluments as on 31st March taken into account. In the case of retirement/death during the year, prorata adhoc bonus will be admissible if a minimum service of six months has been put in during the year. Adhoc employees are also eligible, if they have completed minimum 6 months service on 31st March. There is no provision for adhoc bonus in cases of resignation. Periods of EOL/ Suspension are to be excluded and fraction of a month after minimum six months shall be rounded to the nearest month.

B. TRAVELLING ALLOWANCE

111. (a) Travelling allowance may be broadly classified as follows –

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

(b) 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-audited by the Regional Office/Sangathan where necessary. A copy of the tour programme, as approved, should also be attached to the T.A. Bill.

(c) The T.A. claims of the Principals for visiting the Assistant Commissioner's Office or the Headquarter's Office should be supported by a copy of the prior permission accorded by the Assistant Commissioner or

the Commissioner for Assistant Commissioner's Office or the Headquarter's Office of the KVS.

(d) 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 falls due.

NOTE : The date on which T.A. claim of the Principal is received in the Regional Office, shall be the crucial date for deciding whether the claim has been received in one year. In other cases, it will be the date when the claims are submitted to the Controlling Officer.

Leave Travel Concession

112. (a) The concession is admissible to all regular employees whether permanent, temporary, officiating or on probation who have completed one year continuous service on the date of outward journey performed by them. The concession available under this scheme is of two kinds :-

- (1) Assistance to visit 'Home Town' once in a block of two calendar years. The blocks are 1994-95, 1996-97 and so on.
- (2) Concession to visit 'any place in India' once in a block of four years in lieu of one of the two journeys to Home town in that block, say 1998-2001.

Notes : (1) An employee (including unmarried) having his family at his Home Town, can avail of the home town concession for himself alone every year instead of having it both for self and family once in two years.

- (2) Such Sangathan employees as are posted outside their Home town, can be given an option to avail of the concession for travel to the Home Town on three occasions in a block of four years by surrendering their claim to all India LTC which would otherwise be admissible.

(b) The concession will cover self and family. Family for this purpose means Sangathan employee's wife or husband, as the case may be, residing with the Sangathan employee and two surviving children or step children residing with and wholly dependent upon the Sangathan employee, whose

income from all sources does not exceed Rs.1500/-. It includes in addition parents, step mother, unmarried sisters, brothers and married daughters who have been divorced, abandoned or separated from their husbands, if residing and wholly dependent upon the Sangathan employee. Widowed sisters are also included if residing with and wholly dependent upon the Sangathan employee (provided their father is either not alive or is himself dependent on the Sangathan employee).

Note : (1) The restriction of two surviving children as indicated above shall not apply in respect of existing children of a Sangathan employee as on 20.10.1998.

(2) Only one wife is included in the term 'family' for LTC Rules.

(c) When husband and wife are both Sangathan and/or Central Government employees, and are residing together, they should declare only one place as their hometown. Any one can claim the concession treating the other as member of family. If they are living separately, they can claim the concession separately as two independent employees.

(d) The leave travel concession shall be admissible during any period of leave, including casual leave, special casual leave, maternity leave or vacation. It can be availed of during leave preparatory to retirement provided the return journey is completed before the expiry of leave. The concession cannot be availed during the weekend or any other period of holidays alone.

(e) 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. In admitting the claim it should be ensured that the employee had given prior intimation to the Controlling Officer of the place of visit before the journey is actually undertaken by him.

112A. For travel under the LTC scheme, the entitlement shall be as under:-

<i>Pay Range</i>	<i>Entitlement</i>
Rs.16,400 and above	AC-I Class by train
Rs.8,000 to Rs.16,399	AC-II tier sleeper
Rs.4100 to Rs.7,999	First Class/AC-III Tier/Chair Car
Below Rs.4100/-	Sleeper Class

112B.(a) (1) LTC advances can be taken upto 90% of the fare. Advance is admissible for both outward and return journey if the leave taken by the employee or the anticipated absence of members of family does not exceed 90 days. Otherwise, advance may be drawn for the outward journey only.

(2) The employee should furnish Railway Ticket numbers, etc. to the competent authority within ten days of drawal of the advance.

(3) Advance can be drawn separately for self and family.

(b) (1) When advance is taken, the claim should be submitted within one month from the date of return journey. If not, outstanding advance will be recovered in one lumpsum and the claim will be treated as one where no advance is sanctioned. Further, penal interest at 2% over and above, GPF interest rate will be charged on the entire advance from the date of drawal to the date of recovery.

(2) When claim is submitted within the stipulated time but unutilised portion of advance is not refunded, interest is chargeable on that amount from the date of drawal to date of recovery.

(c) When no advance is taken, claim should be submitted within three months from the completion of return journey. Otherwise, the claim will be forfeited.

C. MEDICAL REIMBURSEMENT CLAIMS

113. (a) The Central Services (Medical Attendance) Rules, 1944 are applicable to the employees of Kendriya Vidyalayas.

(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, IIT 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 attendance 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 three 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 complications may be paid without pre-audit.

D. CHILDREN'S EDUCATIONAL ASSISTANCE

114. (1) The following benefits are available to the employees of Kendriya Vidyalayas under the CCS (Educational Assistance) Orders, 1983 as modified from time to time.

- (i) Children's Educational Allowance @ Rs.100/- per month per child for Primary, Secondary and Senior Secondary classes when an employee is compelled to send his child/children to a school away from the station at which he is posted and/or residing owing to the absence of a school of the requisite standard at the station.
- (ii) Re-imburement of tuition fees payable and actually paid at Rs.40/- per month per child for classes X and below; Rs.50/- per month per child for classes XI and XII and Rs.100/- per month per child in case of physically handicapped and mentally retarded children.
- (iii) Hostel subsidy of Rs.300/- per month per child upto plus 2 stage when because of his transfer, the employee is obliged to keep his children in the hostel of a residential school away from the station at which he is posted and/or resides.

NOTE : Not admissible in respect of a child for whom Children Educational Allowance is drawn.

(2) The above concessions are available to all Sangathan employees without any pay limit. However, if the spouse of the Sangathan employee is also employed elsewhere, the assistance shall be admissible only if the spouse is not entitled to the benefit from his/her employer and a declaration to the effect is furnished by the official.

(3) The concession will be available upto three children born upto 31.12.1987 and shall be restricted to only two children born thereafter.

115. (1) A Sangathan employee, claiming children's educational allowance, re-imbusement of tuition fees or hostel subsidy shall furnish a certificate in the prescribed form CS 33, CS 34 & CS 34A, CS 35 & CS 35A as the case may be, to the Head of Office at the time of preferring his initial claim and thereafter in the months of March and July every year. Where the Sangathan employee is himself the Head of the Office, he shall furnish the certificate to the next higher authority.

(2) The Head of Office in regard to officers working in his office and the next higher authority in regard to the Head of Office shall, after making such enquiry as may be considered necessary, issue a certificate indicating the amount of allowance admissible to the Sangathan employee, on the basis of which the allowance shall be drawn by the drawing and disbursing officer.

Provided that in the case of children's educational allowance it shall be permissible for the allowance being drawn on provisional basis, pending verification as above, for short periods not exceeding three months, subject to an undertaking being obtained from the Sangathan employee that if, as a result of verification it is established that a school of the requisite standard does exist at the station of posting/residence or near such station, he shall refund the allowance paid to him. Provided further that the Head of Office or the next higher authority, as the case may be, may at his discretion, make enquiry at periodic intervals regarding admissibility of assistance under these orders.

(3) The drawing and disbursing officer shall certify on the pay bill that the required certificates in respect of the Sangathan Employees covered by the pay bill have been obtained.

(4) A Sangathan employee transferred from one station to another shall furnish a fresh certificate at the new station in case he continues to be eligible to draw children's educational allowance or hostel subsidy.

(5) The Principal should maintain a register in form CS 34B in respect of claims for re-imbusement of tuition fees paid in the school.

115A. All children of officers and men of the Armed Forces and Para-military personnel killed or disabled in action during 1962, 1965 and 1971 hostilities, who are studying in Kendriya Vidyalayas, are entitled to the following concessions : -

- (i) Complete exemption from tuition and other fees;
- (ii) Hostel charges in full for those putting up in hostels;
- (iii) Full cost of books and stationery; and
- (iv) Full cost of uniform.

To facilitate the identification of the children eligible for these concessions, the Record Office of the Armed Forces will issue entitlement cards to the concerned children. The entitled children will produce these cards to the Kendriya Vidyalaya concerned.

(KVS No. F. 22-9/67-Adm. (SP) dated 11.2.1972)

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 and March.

The income-tax is to be deducted at the rates in force during the financial year in terms of the Finance Act. The rate at which Income Tax is to be deducted as per Finance Act will be circulated every year by Sangathan for the information and guidance of the Principals/Assistant Commissioners.

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.

COURT ATTACHMENT

117A. The pay of a Sangathan employee is attachable by an order of the Court of Law and it is the duty of the officer receiving the attachment order to ensure that proper deduction is made in satisfaction of such an order from the pay of the employee concerned and the amount remitted to the court. However, the entire salary cannot be attached. Certain allowances are wholly exempted and only a portion of the balance can be attached. The attachable portion also varies according to whether the decree is for maintenance or for other than maintenance.

Exempted Allowances: While subsistence allowance paid to a Sangathan employee under suspension is not liable for court attachment, the following allowances forming part of the emoluments have been declared as exempt, from time to time : -

- (i) All kinds of travelling allowances.
- (ii) All kinds of conveyance allowances.
- (iii) All allowances granted for meeting the cost of uniforms and rations.
- (iv) Allowances granted as compensation for higher cost of living in localities considered to be expensive localities including hill stations.
- (v) All house rent allowances.
- (vi) All allowances granted to provide relief against increased cost of living and dearness pay, which is really a part of the dearness allowance and treated as pay for certain specific purposes only.
- (vii) A foreign allowance.
- (viii) Children's Education Allowance whether described as such or as Children's Educational Assistance or in any other manner.
- (ix) All amounts paid by way of reimbursement of medical expenses.

Amount Attachable. Out of the balance, the maximum amount attachable is calculated thus:

(a)	Maintenance	$\frac{2(X-Y)}{3}$
(b)	Other than maintenance	$\frac{(X-Y)-400}{3}$
Where X	=	Gross emoluments
Y	=	Aggregate of the allowance exempted.

- Recovery.** (1) The gross amount of pay and allowances should be drawn and the amount recoverable should be deducted at the time of actual disbursement of pay/leave salary. Only the net amount should be paid to the Sangathan employee.
- (2) If the judgement-debtor does not sign the acquittance roll and willfully allows his pay to remain undisbursed in order to evade payment on account of court attachment order, the disbursing officer will be at liberty to draw the pay of the judgement-debtor in satisfaction of the attachment order and remit the amount so recovered to the court concerned.

Remittance. As the disbursing officer is not entitled to deduct anything in excess of the amount specified in the attachment order subject to the limit prescribed, the amount realised less remittance charges alone should be remitted to the court. The debtor's liability will be deemed as discharged only to the extent of the net amount remitted to the Court. (In other words, the remittance charges are borne by the debtor.)

Accounting. Amount recovered and paid to the court should not be brought into accounts, but should only be recorded in the acquittance rolls.

Limitations and restrictions on attachments. In decrees for other than maintenance suit, when a portion of salary has been under attachment, whether continuously or intermittently for a total period of 24 months, that portion is exempt from attachment until the expiry of a further period of 12 months. When such attachment has been made in execution of one and the same decree for a total period of 24 months, such portion is finally exempt from the attachment in execution of that decree.

When a fresh attachment order against a Sangathan employee is received during the currency of attachment of his pay on a previous one,

recovery can be made up to the maximum limit prescribed. If this results in exceeding the limit, the Disbursing Officer should return the new order to the Court furnishing:

- (a) particulars of the existing attachment;
- (b) particulars of the amount withheld and paid into the Court concerned up-to-date; and
- (c) amount remaining uncovered.

CASH HANDLING ALLOWANCE TO CASHIERS

118. (a) Cash Handling Allowance is admissible at the following rates to LDCs/UDCs/Senior Clerks performing the duties of Cashier subject to the fulfillment of conditions enumerated below:-

Amount of average monthly cash disbursed	Rate per month
	Rs.
Upto Rs.50,000	75
Over Rs.50,000 and up to Rs.2,00,000	150
Over Rs.2,00,000 and up to Rs.5,00,000	200
Over Rs.5,00,000 and up to Rs.10,00,000	250
Over Rs.10,00,000	300

Conditions:

- (i) The amount of allowance will depend on the average amount of monthly cash disbursed, excluding payments by cheques. The amount of receipts should not be taken into account.
- (ii) The allowance should be reviewed every financial year and sanctioned on the basis of the average amount of disbursements during the previous financial year.
- (iii) Every official appointed to work as Cashier, unless he is exempted by a competent authority, should furnish security of the required amount.
- (iv) The allowance will be granted from the date of appointment as Cashier or from the date risk is covered through one of the accepted forms of security whichever is later.
- (v) Only one official should be allowed the allowance in one Kendriya Vidyalaya.

ADVANCE 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 '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.

NOTE : The transfer T.A. benefits will not be admissible w.e.f. the academic session 2000-2001 in case KVS employee is transferred on his/her own request for whatsoever reason. However, KVS employees who are transferred after completing their full tenure as prescribed from time to time to the place of their choice will be entitled for T.A. and transit. For example, Principals who cannot stay for more than 5 years at one place shall be entitled for TA and transit at the time of their transfer on completion of their tenure.

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) House Building Advance

120A. The scheme for the grant of House Building Advance to the employees of the Sangathan was approved by the Board of Governors on 10.9.1976. It is based on the rules and orders issued by the Govt. of India for the grant of House Building Advance to the Central Government employees.

(c) Other type(s) of Advances(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.

PAYMENT OF PENSION AND LEAVE SALARY CONTRIBUTIONS

122. In respect of deputationists from Central Government Departments, State Governments, etc., pension and leave salary contributions as intimated by the Pay & Account Officer/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 period of leave.
- (ii) The liability for leave salary devolves on the parent department. Whenever a deputationist applies for leave, leave upto 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. For this purpose the Vidyalaya will maintain a leave account with reference to the extract of leave account of the employee which may be obtained from the parent department. The Vidyalaya will then make payment of the leave salary to the official concerned. Thereafter the Vidyalaya shall claim half-yearly reimbursement of leave salary so paid from the parent departments duly supported with details of the officials on deputation, nature and period of leave sanctioned, rate of leave salary and amount of leave salary paid. The half yearly reimbursement should be in respect of the period from 1st April to 30th September and 1st October to 31st March. Dearness allowance should be paid in respect of State Government deputationists on the probable rate of leave salary as per the

State Government rate, as the case may be, (subject to adjustment, if necessary) while compensatory allowance should be paid at the rates drawn prior to proceeding on leave subject to a maximum of 120 days.

- (iii) Under Supplementary Rule 307, foreign service contributions are to be paid annually within fifteen days from the end of each financial year or at the end of foreign service if it expires before the end of the financial year. Otherwise penal interest will be payable at the rate of 2 paise per day per Rs. 100 for the delayed period. It is, therefore, essential that there is no delay in the payment of contributions.

DISBURSEMENT OF PAY AND ALLOWANCES

123. 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.

NOTE:- In places where there is no nationalised bank within a radius of 3 kilometers of Vidyalaya, payment to the staff may be made by cash. In other cases, the payment to staff should be made by cheques.

MAINTENANCE OF REGISTER OF BILLS

124. 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 bills etc. Each category of bill may be distinguished by the indicative letter as PB for pay bill, TA for TA bill, MB for Medical bill and so on:

CATEGORY OF BILL

S.No.	No. & Date of Bill	Name of Claimant	Date of Encashment
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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 the 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. Service books should be maintained in the prescribed form. It provides for a photograph on first page and also the list of various certificates and attestations. This also provides for the detailed instructions for maintaining the service book. 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 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 and that the book contains no erasures or over-writing, all corrections being neatly made and properly attested. The Principal should also ensure that entries in respect of the following are invariably made in the service book and attested:-

- (i) Educational qualifications acquired subsequently after recruitment.
- (ii) Production of medical certificate on initial appointment, increment, advance increment, postponement of increment, leave, transfer, crossing of bar, absence without authority, etc.
- (iii) Declaration regarding his/her not having contracted bigamous marriage.

- (iv) Declaration in respect of home town.
- (v) Option* in regard to C.P.F. or Pension scheme, and Employees Group Insurance Scheme.
- (vi) GPF/CPF Account number. Filing of nominations for GPF/CPF and Group Insurance Scheme.
- (vii) Details of family members filed by the employee.
- (viii) Filing of nominations regarding D.C.R. Gratuity and family pension together with related notices filed subsequently for changes in nomination for D.C.R. Gratuity and family pension.
- (ix) 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.
- (x) Options exercised at the time of revision of pay scales.
- (xi) Descriptive particulars on 1st page of service book and entry of Date of Birth written is made both in words and figures.
- (xii) Character verification and antecedents entries.
- (xiii) Note of annual verification of services with pay bills.
- (xiv) Leave availed or debited in leave account and recorded in the body of the service book.
- (xv) Descriptive particulars are re-attested every 5 years.
- (xvi) L.T.C. availed of with reference to the respective block years.
- (xvii) Commuted leave allowed without Medical Certificate and joining report taken without Fitness Certificate should be specified that it was in conjunction with maternity leave, etc.

NOTE : The entries in respect of the periods of foreign service, if any, shall be made in the service book by the Audit Officer/ Accounts Officer holding charge of Pension Section in the Sangathan.

* No option is necessary for new entrants on or after 1.1.1986 as CPF Scheme has been dispensed with.

129. Service book is required to be shown to the employee every year and his signatures obtained. The employee will ensure that his services have duly been verified and certified as such, before affixing his signature.

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.20/-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 entries required to be made have actually been made and the following certificate should be recorded :-

‘Service 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:-

	Timing
(i) Plains	As per Article 76(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 (Monsoon Vacation)

The vacation and breaks should be observed uniformly in all the schools as per instructions received from the Sangathan before the commencement of the academic session.

136. The classification of staff as vacational and non-vacational is as indicated below:-

Vacational Staff	Non-Vacational Staff
(i) All teachers excluding Principal	(i) Principal
(ii) Librarian	(ii) Clerical Staff
(iii) Laboratory Assistants-Attendants	(iii) All Group 'D' Staff.

137. Admissibility of Vacation Pay to Teachers and other staff categorised as "Vacational":

- (1) The teachers and other staff of Vidyalaya who have been classified as Vacational and who are not called for duty during the long vacation (Summer/Winter/Monsoon) shall be entitled to Vacation Pay only when they have actually worked for a minimum period of five months in the preceding academic year.

Note: No leave other than Maternity Leave shall be taken into account for calculating the aforesaid period of five months.

- (2) Teachers appointed on contractual/adhoc basis and part-time teachers shall not be entitled to any Vacation Pay.
- (3) The Commissioner shall have full powers to issue such instructions and directions as may be necessary for implementation of the aforesaid provision.

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 vacation 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 can be combined with casual leave but not with 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, the leave salary for the latter spell of leave will be the same as that for the former spell.

140A. No leave of any kind including casual leave shall be sanctioned to the staff (teaching and non teaching) including the Principals in conjunction with breaks (autumn and winter). However, where leave has been taken on medical ground supported by medical certificate from the Authorised Medical Attendant or Civil Surgeon, or due to the circumstances beyond control of the individual concerned, e.g. natural calamities or disruption of means of communication etc., leave of kind due (and not casual leave) may be sanctioned by the Assistant Commissioner, in conjunction with breaks at his/her discretion subject to the production of proof to the satisfaction of the Assistant Commissioner concerned. In other cases, the whole period including the break will have to be treated as leave of the kind due, apart from any other action which the Assistant Commissioner may decide to take action against the defaulting employee.

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 (HRA, CCA, Hill Compensatory Allowance, Winter Allowance, etc.) will be admissible for a maximum period of 180 days of leave combined with vacation.

142. (1) Vacational staff have been permitted to earn 10 days earned leave on full pay during a year with effect from 1.9.1981 in lieu of 20 days half pay leave admissible earlier. The leave account of the member of vacational staff in a Kendriya Vidyalaya shall be accordingly credited in advance with earned leave in two instalments of five days each on the first of January and July of every calendar year. The credit to be afforded will be reduced by 1/30th of any period of extraordinary leave and/or dies non during the previous half year subject to a maximum of 5 days. When a person is appointed or has ceased to be in service, the credit for that half-year will be allowed at 5/6th day for each completed month of service likely to be rendered in that half-year.

142. (2) 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. leave, provided the	3/5 of the duty rendered during the vacation will be credited as Earned duration of such duty is not less than 10 days.

Note: 1. Teachers who attend in-service training course, etc. during short breaks would not be allowed any Compensatory Leave/ Earned Leave in lieu thereof.

2. The services of Vice-Principal may be utilised during a part of vacation at the discretion of the Principal and the Asstt. Commissioner. Half the period of vacation may be treated as duty period for the Vice-Principal, for which he will earn leave in accordance with the provisions of the rules, i.e. 3/5th of the duty performed will be credited as Earned Leave.

142. (3) If in any year, a member of vacational staff does not avail of any vacation or is prevented from enjoying more than 15 days of vacation, earned leave will be admissible to him for that year as to an employee of a Non-vacation Department.

Note: The non-availing of vacation should be due to a general or a special order of a higher authority asking him to forego the vacation.

142. (4) No half-pay leave will be admissible to the following categories of school employees from the date indicated against each:

- (a) Teachers, Principals, Headmasters – from 1.9.1981.
- (b) Librarians, Laboratory Assistants/Attendants – from 28.7.1984.

142. (5) The facility of crediting unavailed portion of joining time (under Art.12) is also admissible to vocational staff.

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 vocational and non-vocational with effect from 16.11.66, the following principles in regard to the calculation of Earned Leave have been adopted:-

- (i) An employee, who has been reclassified as non-vocational, will be credited with earned leave from the date of such classification in the manner applicable to non-vocational staff recruits during the course of half year of a particular calendar year.
- (ii) In respect of new recruits (non-vocational) appointed during the course of half year of a particular calendar year, Earned Leave should be credited at the rate 2-1/2 days (two and half days) for each completed calendar month and the fraction of a day will be rounded off to the nearest day.
- (iii) The Earned Leave, if any, credited to the leave account due to vacation not enjoyed under the rules in force may, however, be carried over for the purpose of working out the leave at credit on reclassification.

Chapter – 13

ACCOUNTING IN RESPECT OF PROVIDENT FUND

145. The employees of Kendriya Vidyalaya Sangathan are covered by the benefits available under the Kendriya Vidyalaya Sangathan (Employees) Provident Fund Rules, 1975. The Kendriya Vidyalaya Employees Provident Fund constituted thereunder is vested in and managed by the Sangathan in accordance with the Rules mutatis mutandis of General Provident Fund (Central Services) Rules 1960 and Contributory Provident Fund Rules (India) 1962, as amended from time to time.

146. The Provident Fund accounts in respect of Kendriya Vidyalayas up to 31.3.1998 were maintained by Kendriya Vidyalaya Sangathan Headquarters Office. Ledger accounts in respect of the Provident Fund subscribers both GPF as well as CPF are required to be maintained thereafter by the Regional Offices in respect of teaching and non-teaching staff in the Kendriya Vidyalayas under the jurisdiction of the respective offices and also in respect of the staff working in the Regional Offices w.e.f 1.4.1998.

147. (i) The employees of the Kendriya Vidyalaya Sangathan joining service on or after 1.1.1986 are eligible for terminal benefit of only Pension-cum-General Provident Fund.

Note: (i) Option for the Contributory Provident Fund Scheme dispensed with except in the case of re-employed pensioners and/or persons employed on contract basis who subscribe to this fund as per the term of contract; and that the existing CPF beneficiaries on 1.1.1986 be deemed to have come over to the Pension Scheme, except those who had opted to continue under it, as per the decision taken in 51st Meeting of the Boards of Governors held on 31.5.88. (Circulated vide K.V.S. OM. NO. F.152-1/79-80/KVS/Budget/Part-II dated 1.9.88)

- (ii) An employee becomes eligible to subscribe to the General Provident Fund on his appointment on regular basis and compulsorily on completion of one year's continuous service in the Sangathan.
- (iii) An employee who completes one year of continuous service during the middle of a month shall subscribe to the Fund from the subsequent month.

- (iv) Apprentices and Probationers shall be treated as temporary employees.
- (v) Employees (including Apprentices and Probationers) who have been appointed against regular vacancies and are likely to continue for more than a year may subscribe to the General Provident Fund any time before completion of one year's service.
- (vi) If the appointment of an employee is made on ad-hoc basis initially and later he is selected on a regular basis, he may subscribe to the G.P.Fund from the date of regular appointment.

147A. The following procedure shall be followed by each Head of Office (Principal/Assistant Commissioner) in respect of the admission of employees to the G.P.Fund:-

- (i) Each Principal should send a statement (in duplicate) to the respective KVS Regional Office in form CS-43C on the 15th of every month with particulars of such employees working in the Vidyalaya who will be required compulsorily subscribe to the GPF three months hence, i.e. the statement to be sent on the 15th April, may include particulars of employees who will be required to subscribe compulsorily from 1st July (deduction to be made from salary for June payable on 1st July).
- (ii) Kendriya Vidyalaya Sangathan (Regional Office) will return one copy of the statement indicating the account numbers allotted to each of the employees included in that statement.
- (iii) In the case of optional subscribers (temporary employees who have not completed one year's continuous service) the existing procedure for admission to the GPF will continue. Deductions should, however, be made only after allotment of account numbers.
- (iv) No statement need be sent in a month – if no particulars are to be intimated to Kendriya Vidyalaya Sangathan (Regional Office) in that month.

Rates of Subscription

148.(1) The amount of subscription shall be fixed by the subscriber himself, subject to the following conditions, namely:-

- (a) It may be expressed in whole rupees;
- (b) It may be any sum, so expressed not less than 6% to General Provident Fund and 10% to Contributory Provident Fund of his emoluments and not more than his total emoluments.

Provided that in the case of subscriber who has switched over from Contributory Provident Fund to General Provident Fund; then at the rate not less than 10% of his emoluments and not more than his total emoluments;

- (c) When an employee elects to subscribe at the minimum rate of 6 per cent, or 10%, as the case may be, the fraction of a rupee will be rounded off to the nearest whole rupee, 50P counting as the next higher rupee.

(2) For the purpose of sub-article (1) the emoluments of a subscriber shall be :

- (a) In the case of a subscriber who was in Sangathan service on the 31st March of the preceding year, the emoluments to which he was entitled on that date;

Provided that:-

- (i) 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, his emoluments shall be the emoluments to which he was entitled on the first day after his return to duty;
- (ii) If the subscriber was on deputation out of India on the said date or was on leave on the said date and continues to be on leave and has elected to subscribe during such leave, his emoluments shall be the emoluments to which he would have been entitled had he been on duty in India;

- (b) In the case of subscriber who was not in Sangathan service on the 31st March of the preceding year, the emoluments to which he was entitled on the day he joins the Fund.

(3) The subscriber shall intimate the fixation of the amount of his monthly subscription in each year in the following manner:-

- (a) If he was on duty on the 31st March of the preceding year, by the deduction which he makes in this behalf from his pay bill for that month;
- (b) If he was on leave on the 31st March of the preceding year, and elected not to subscribe during such leave, or was under suspension on that date, by the deduction which he makes in this behalf from his first pay bill after his return to duty;
- (c) If he has entered Sangathan's service for the first time during the year, by the deduction which he makes in this behalf, from his pay bill for the month during which he joins the Fund;
- (d) If he was on leave on the 31st March of the preceding year, and continues to be on leave and has elected to subscribe during such leave, by the deduction which he causes to be made in this behalf from his salary bill for that month;
- (e) If he was on foreign service on the 31st March of the preceding year, by the amount remitted by him to the Sangathan on account of subscription for the month of April in the current year;

((4) The amount of subscription as fixed may be:

- (a) reduced once at any time during the course of the year;
- (b) enhanced twice during the course of the year; or
- (c) reduced and enhanced as aforesaid.

Provided that when the amount of subscription is reduced, it shall not be less than the minimum prescribed in sub-article(1).

Provided further that if a subscriber is on leave without pay or leave on half pay or half average pay for a part of a calendar month and he has elected not to subscribe during such leave, the amount of subscription payable shall be proportionate to the number of days spent on duty including leave, if any, other than those referred to above.

149. (i) All subscribers to the Contributory Provident Fund shall simultaneously be paid management share (Sangathan's contribution) to their account at the prescribed rates, which shall be equal to the amount (a) actually subscribed by the employee during the year or (b) 10% of the yearly emoluments drawn or (c) emoluments as on preceding 31st March, whichever is less.

(ii) The management share may be claimed through the pay bill and deducted at the end to facilitate the net disbursement of pay and allowances. The employees share of Provident Fund should be deducted before disbursing the pay and allowances.

(iii) Separate schedules should be prepared by the Vidyalaya every month in support of C.P.Fund and G.P.Fund transactions. The credit schedules for C.P.Fund will reflect both the total amount of employees' subscriptions and Management's contributions. Monthly credit and debit schedules in support of monthly P.F. transactions should then be sent to the Regional Office so as to reach there before the 10th of the month.

(iv) KVS Regional Offices would summarise the monthly schedules received from various Vidyalayas and send a monthly summary of their GPF and CPF credits and debits (including the figures in respect of staff working in the Regional Office) to the KVS Headquarters by the 20th of every month under the following heads :-

S.No.	Name of K.V. etc.	CREDITS			DEBITS		NET ADDITIONS		
		GPF		CPF		Mgt. Share	Total		
		Subscription	Refunds	Subscription	Refunds				
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.

149A. (a) The Regional Office will maintain a General Index Register in respect of all Provident Fund Accounts – GPF as well as CPF pertaining to the subscribers in his jurisdiction. For all fresh cases of admission to the Fund, Account Numbers should be assigned therein with a prefix indicating distinctly the Vidyalaya or the office to which the subscriber belongs.

(b) The following instructions shall be scrupulously followed to ensure proper accounting of Provident Fund transactions in the Regional and Sangathan Offices:-

- (i) Kendriya Vidyalayas in the Civil and Defence Sectors would send the monthly GPF and CPF schedules showing the GPF/CPF deductions (subscriptions as well as refunds of the advances) made from the salary of the individual subscribers to the KVS Regional Offices by 10th of the succeeding month and not to the KVS Headquarters.

- (ii) No deduction of any employee may be made without getting the account number allotted from the Regional Office and correct Fund account number allotted to each of the subscriber should be quoted in the schedule.
- (iii) Kendriya Vidyalayas in the Project Sector and Institutions of Higher Learning would also send the demand drafts along with the schedule to the KVS Regional Office since gross salary in respect of their staff is directly provided by the project authorities. However, if necessary funds are being remitted by the Project Authority through the Regional Office, the procedure meant for civil sector Kendriya Vidyalayas shall be followed.
- (iv) The Principals of the Kendriya Vidyalayas and Assistant Commissioner, KVS Regional Offices shall be personally responsible to ensure that the details of employees and corresponding credits/debits viz. subscriptions, refund of advances, withdrawals and advances out of Provident Fund, are correctly indicated in the P.F. Schedules every month so that totals in the schedules agree with the totals in the salary sheets prepared at Vidyalayas and Regional Offices levels in respect of the KVs and ROs respectively.
- (v) Broadsheets in respect of all Provident Fund accounts shall be maintained by the respective Vidyalayas and closed every year by the succeeding 30th April. A reconciliation statement may also be prepared by the KVs on quarterly basis and forwarded to the concerned Regional Offices by 15th July of the year for the quarter ending April to June and by 15th October, 15th January and 15th April for the succeeding quarters.

149B. As no demand drafts are required to be sent by the Vidyalayas in the Civil and Defence sectors to the Regional Offices/Sangathan Office along with the monthly schedules in support of GPF/CPF subscriptions and refunds of advances from the salaries, the following transfer adjustments shall be made in accounts at the school and Regional levels :-

When monthly schedules are forwarded by the KV to the R.O.

When salary bills are passed for payment, the provident fund deductions are initially booked as a credit under the Remittance head – Remittance originating in the Vidyalaya – GPF/CPF. Similarly GPF/CPF payments are initially booked as debits under the remittance head.

When the monthly Provident Fund schedules will be forwarded by the Vidyalaya to the Regional Office, the amounts standing as credits and debits under this head shall be cleared and the net amount booked as Remittance from the KVS (HQ).

When monthly summary of Provident Fund schedules is forwarded by the Regional Office to KVS(HQ)

Transfer advice will be sent by the R.O. whereby KVS(HQ) will treat the net amount of unit-wise GPF/CPF credits and debits for the region as PF receipts and book corresponding amounts as remittance of funds to various KVs etc. in the HQ accounts.

It is on the basis of these advices that KVS(HQ) will transfer funds in respect of GPF and CPF receipts from the General Account to the Provident Fund Account before the end of each month.

149C. As soon as monthly provident fund schedules are received in the Regional Office, all deposits and withdrawals shown therein should be posted in the respective ledger accounts. Thereafter the regional broadsheet should be posted direct from the ledger, and not from the schedule vouchers. Separate pages may be earmarked in the broadsheet, schoolwise and Account Number-wise and necessary consolidation in respect of both credits and debits done at the end. This consolidated broadsheet should be closed by the 25th of the month to arrive at the aggregate of the monthly Provident Fund transactions of the region in terms of the net amount which is transferable from the General Funds of the Sangathan to the Provident Fund Account. It should tally with the figures already advised to the KVS Headquarters through the monthly summary of PF transactions of the region vide Article 149(iv).

Transfer of Accounts

150. In respect of employees getting transferred from one Kendriya Vidyalaya to another within the same region, there would not be any problem as all the ledger accounts would be maintained at the R.O. level. However, in the case of employees, getting transferred from one Region to another, it would be the responsibility of the R.O. from where the employee is getting transferred to another R.O. to raise a transfer advice alongwith Last Pay Certificate (L.P.C.) under intimation to KVS Headquarters indicating the last closing balance as on 31st March, further credits month-wise in the account of the employee and also the interest upto the date has been credited in the balance e.g. if an employee gets transferred from 1.9.1999 from R.O. Patna to say R.O. Guwahati, the R.O. Patna can issue transfer advice indicating

provident fund balance of the employee as on 31.3.1999, credits by way of subscriptions and refunds etc. during the months from April to August, 1999, any advances and withdrawals taken by the employee, the interest which had been included in the balance upto the period i.e. 31.3.1999 in this example. On receipt of the transfer advice from another R.O. the R.O. in which the employee has been transferred would start maintaining the account from the month in which the subscriptions are being credited in the accounts of the employees. Interest also for the full financial year would be credited by the R.O. in which the employee is working as on 31st March every financial year.

Conditions of Subscription

150-A (i) A subscriber shall subscribe monthly to the Fund except during the period when he/she is under suspension.

Provided that a subscriber may, at his option, not subscribe during leave which either does not carry any leave salary or carries leave salary equal to or less than half pay.

(ii) Provided further that a subscriber on reinstatement after a period passed under suspension shall be allowed the option of paying in one lump sum, or in instalments any sum not exceeding the maximum amount of arrear subscription payable for that period.

The subscriber shall intimate his election not to subscribe during the leave referred to in the first proviso to sub-rule (i). Failure to make due and timely intimations shall be deemed to constitute an election to subscribe.

150-B. Contribution by Sangathan (Management Share) to CPF subscribers only:-

- (i) (a) The Sangathan shall contribute monthly in whole rupees tentatively equal to 10 per cent of emoluments on preceding 31st March to the Fund account of each subscriber. However, to keep the amount of yearly contribution within the limitation as given Article 149(1), adjustment shall be done to claim payment of management share through the pay-bill of February payable in March, the last of 12th Monthly contribution during the year.
- (b) For the purpose of interest, the contribution should be deemed to have been made from the 31st March of each

year, although permitted to be drawn monthly for payment to subscribers' fund accounts.

- (ii) No contribution is payable in respect of any period for which the subscriber does not subscribe to the Fund. Further, if through oversight or otherwise, the amount subscribed is less than the minimum subscription payable by the subscriber the amount of contribution shall be restricted to the amount actually subscribed.

Interest

150-C. Sangathan shall pay to the credit of the account of a subscriber interest at such rate as Government of India may from time to time prescribe for payment of interest to subscribers of Government Provident Fund. While making final payment, interest shall be payable up to the end of the month preceding that in which payment is made or upto the end of the sixth month after the month in which such amount become payable whichever of these period is less.

The rate of interest from the financial year 1988-87 to 1999-2000 is 12% as decided by Government of India.

Deposit Linked Insurance Scheme for Subscribers to the Provident Fund

150-D. With a view to providing extra social security to families of the subscribers to the Provident fund in Kendriya Vidyalaya Sangathan, and a positive incentive to the employees to save more, the provision of "Deposit Insurance Scheme" introduced by the Government of India for their employees shall apply mutatis mutandis to subscribers of GPF/CPF of the Sangathan. The main features of the scheme are as follows:-

- (i) On the death of a subscriber in service, the persons eligible to receive, Provident Fund balance in terms of the relevant rules will be sanctioned an additional amount equal to the average balance in the Fund during the 36 months immediately preceding the death of the employee subject to the provisions in sub rule (iii) below.
- (ii) In the case of Contributory Provident Fund, only the subscription of the employee with interest thereon will be taken as the balance for the purpose of the scheme.

- (iii) (a) The balance in the account of the Sangathan employees should not have fallen below the following limits at any time during three years preceding the date of death.

GPF (Vth Pay Commission Scale)		*CPF (Pre-Revised Scale)	
If the subscriber was holding a post in the scale of pay, the maximum of which is	Minimum monthly balance during the period	If the subscriber has held for the greater part of the aforesaid three years a post the maximum of the pay scale of which is	Minimum monthly balance during the period
Rs.12,000 or more	Rs.25,000	Rs.4,000 or more	Rs.12,000
Rs.9,000 to Rs.11,999	Rs.15,000	Rs.2900 to Rs.3999	Rs. 7,500
Rs.3,500 to Rs.8,999	Rs.10,000	Rs.1151 to Rs.2899	Rs. 4,500
Below Rs.3,500	Rs. 6,000	Below Rs.1151	Rs. 3,000

*Revised rates based on Fifth Pay Commission pay scales have not been received in respect of CPF.

- (b) The upper limit up to which the benefit of insurance cover will be available will be Rs.60,000 in case of GPF subscribers and Rs.30,000 for CPF. Thus the amount in excess of this limit will be disregarded for the purpose of the extra benefit.
- (c) The benefit will be admissible only if an employee has put in at least five years of service at the time of death.

The period of three years for calculation of benefit under the scheme shall be computed backward from the month preceding the month in which death occurs.

The post which an employee was holding for the greater part of the aforesaid period of 36 months shall be taken for the purpose of minimum balance in the account of a subscriber who had held post/posts borne in different groups during 36 months immediately preceding that month.

- Notes :* (1) The interest credited to the amount of the subscriber shall be taken into account to check that the minimum prescribed fund balance has been maintained.
- (2) The average balance for this purpose shall also include the amount of interest upto the month preceding the month in which death occurs.

Advance

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 in 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

Note :- Sanction be issued in Form CS 44A.

- (iii) If the application is for a second advance whether the complete repayment of the first advance has been made unless the approval of the Sangathan is taken for relaxing the conditions. Where an advance is sanctioned before repayment of last instalment of any previous advance not recovered, the same shall be added to the advance so sanctioned and the instalment for recovery shall be fixed with reference to the consolidated amount.
- (iv) 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 Asstt. Commissioner in the case of Principal) duly specifying the number of instalments of repayment. The GPF/CPF advance will be paid initially from the monthly fund collection in the School Fund.

Part Final Withdrawal

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 fifteen 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 subscription 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 fourth is considered necessary by the sanctioning authority with due regard to his object of withdrawal, status of the subscriber and the amount of his credit in the fund.

The Principal shall be responsible to ensure that within the period specified in the sanction proper proof of utilization of the amount withdrawn is produced to his satisfaction, or else the whole of the amount withdrawn or the unutilized amount thereof should be asked to be refunded in one lump sum 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 lump sum or in such number of monthly instalments, as may be determined by the competent authority.

153. (a) A subscriber who wants to convert an advance into a final withdrawal under the Provident Fund Rules should apply in form CS-46. The sanctioning authority on his satisfying about the necessary conditions for final withdrawal will issue a formal sanction for the purpose.

(b) In respect of every advance, a note should be kept in the Register of Provident Fund for the purpose of watching its repayment. A note should also be kept in respect of every withdrawal and conversion.

154. The Principals of Kendriya Vidyalayas have been empowered to sanction and disburse provident fund advances and withdrawals as under:-

- (a) All advances including amalgamation of advances/part-final withdrawals subject to ceilings and fulfillment of terms and conditions of the Provident Fund Rules.
- (b) Disbursement of advances/part-final withdrawals amount upto Rs.20,000/- or 95% of the collections whichever is less separately each under GPF and CPF. Advances/withdrawals exceeding the above would be sanctioned at the concerned Asstt.Commissioner, KVS, R.O. level.

Final Payment of Accumulations in the Fund

155. (1) When a subscriber quits Sangathan's service, the amount standing to his credit in the Fund shall become payable subject to any deduction from Sangathan's contribution in the case of CPF to him.

Note: (i) A subscriber shall be deemed to have quit the service from the date of compulsory retirement or any expiry of an extension of service.

(ii) A subscriber shall not contribute to the fund for the month in which he quits service unless before the commencement of the said month, he communicates in writing his option to subscribe for this month.

(2) No deduction can be made from GPF balances. As regards CPF, the following amounts may be deducted and assumed by the Sangathan from the contributory portion (management share with interest thereon) only.

(i) Any amount under liability incurred by a subscriber to the Sangathan.

(ii) All amounts representing contribution and interest thereon if the subscriber within first five year of the commencement of his service resigns from service or ceases to be an employee under Sangathan other than by reasons of (i) death (ii) superannuation or (iii) declaration by a competent medical authority that he is unfit for further service or the (iv) abolition of the post or reduction of establishment.

(iii) All amounts representing contribution and interest thereon if the subscriber is dismissed from service.

(3) Where a subscriber dies before the amount standing to his credit has become payable, or when the amount has become payable but death has occurred before payment the procedure contained in GPF Rule 37 or CPF Rule 35 should be followed.

(4) When the amount standing to the credit of a subscriber in the Fund becomes payable, necessary application on his behalf should be submitted in the prescribed form through the Principal or Head of the Office who shall forward it to the Accounts Officer indicating the advance/

withdrawals taken and particulars of latest subscription and recoveries etc. (Also deduction if any in case of CPF). The Accounts Officer shall normally arrange payment through the Principal/Head of the Office.

(5) When the amount standing to the credit of a subscriber in the fund is to be transferred to the other department, necessary application should also be accompanied by an application, in duplicate in CS 45C.

156. In the event of death of a subscriber, the amount standing to the credit of his Provident Fund Account should be withdrawn and paid to the nominee or nominees or eligible person(s) in terms of Provident Fund Rules.

157. Every year, the annual statement of GPF/CPF; containing the opening balances, remittances made during the year, the interest allowed, and the closing balances will be sent to Principal/Asstt. Commissioner in a consolidated form for supply to each subscriber working in his Vidyalaya/Office. After receipt of the statement the subscriber should verify the correctness with the entries made in the Pass Book and notify the correctness/discrepancy if any to the Accounts Officer Kendriya Vidyalaya Sangathan within one month through his head of office.

Note : The practice of forwarding the annual statements to individual subscribers stands discontinued where the system of pass-books, both for GPF and CPF has been introduced. The entries of monthly subscription, refund, etc, should be entered as per the instructions printed on the back of pass-books supplied to each subscriber.

158. The document of admission to the G.P.Fund-C.P.Fund where necessary and account number allotted should be kept in the personal file of the employee and the nomination form should be pasted in his/her service book.

Annual Accounts Returns

158A. The annual accounts of KVS Employees Provident Fund comprising of GPF and CPF transactions are consolidated in the Sangathan Office. To facilitate its timely consolidation, it is imperative on the part of the Principal that necessary material and information connected therewith in respect of his/her Vidyalaya is furnished in the following proformae through the respective Assistant Commissioner so as to reach the Sangathan Office by 30th April :-

STATEMENT I (Form CS-46 A) – Outward Remittances

- | | | | |
|---------|-----|-------------------------|-------|
| Part I | (a) | Month-wise Transactions | (GPF) |
| | (b) | Details of Advances | (GPF) |
| Part II | (a) | Month-wise Transactions | (CPF) |
| | (b) | Details of Advances | (CPF) |

STATEMENT II (Form CS – 46 B) Reconciliation in respect of Remittances.

STATEMENT III (Form CS-46C) Advances paid out of School Fund but not recouped till 31st March.

Chapter – 14

PENSION SCHEME

159. The Pension Scheme for the employees of the Sangathan which came into effect from 2nd April, 1968, is the same as applicable to the Central Government Employees. As such, CCS (Pension) Rules, 1972 as revised and amended from time to time are applicable mutatis mutandis to Sangathan employees who opt for the GPF-cum-Pension benefits.

159-A. 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 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.

Extent of Pensionary Benefits

159-B. (a) **Full Pension** is admissible to an employee with qualifying service of not less than thirty-three years. The amount of pension will be 50% of the average emoluments but should not be less than 50% of the minimum of the pay scale held at the time of retirement.

Proportionate pension is admissible for less qualifying service but after completing 10 years of qualifying service. The amount of pension will be proportionate to the amount admissible for qualifying service of 33 years, and subject to a minimum of Rs.1275 p.m.

- NOTES : (1) Qualifying service commences from the date of a Sangathan employee takes charge of the post to which he/she is appointed in a permanent capacity.. Temporary service followed by confirmation without interruption will also qualify.
- (2) Average emoluments is the average of the emoluments drawn during the last ten months of service. Emoluments in this context include only 'basic pay' (substantive or officiating) and stagnation increments, if any.

(b) **Service Gratuity** shall be calculated at the rate of half month's emoluments for every completed six-monthly period of qualifying service and is paid in lump sum in lieu of pension to a permanent employee who retires before completion of 10 years' qualifying service.

(c) **Retirement Gratuity** is admissible to permanent employees who retire after completion of 5 years of qualifying service at the rate of 'one-fourth' of emoluments for each completed six-monthly period of qualifying service subject to a maximum of 16-1/2 times 'the emoluments' or Rs.3.50 lakhs, whichever is less.

(d) **Death Gratuity** is admissible in the case of death in service of an employee at the following rates : -

<i>Length of Service</i>	<i>Death Gratuity payable to family</i>
(i) Less than one year	2 times of emoluments
(ii) One year or more but less than 5 years	6 times of emoluments
(iii) 5 years or more but less than 20 years	12 times of emoluments
(iv) 20 years or more	Half of emoluments for every completed six-monthly period of qualifying service subject to a maximum of 33 times 'emoluments' or Rs.3.50 lakhs whichever is less.

Note : Death gratuity is payable to the nominee(s)/eligible member(s) of the family of the deceased employee.

(e) **Residuary Gratuity** : When an employee dies within five years after retirement and the total amount actually received by him/her on account

of pension (or service gratuity), dearness relief on pension, retirement gratuity, commutation amount, is less than 12 times the 'edmoluments' drawn at the time of retirement, the deficiency is granted to his/her nominee/family as residuary gratuity.

159-C. Family Pension : Payable on the death of a KVS employee/KVS pensioner is based on the 'pay' drawn on the date of death or on the date of retirement, as the case may be, and is admissible at a uniform rate of 30% of pay last drawn. It shall, however, be not less than 30% of the minimum of the revised scale of pay introduced with effect from 1.1.1996 for the post last held by the concerned deceased employee/pensioner. It is also subject to a minimum of Rs.1275 p.m.

Family pension shall be paid at the enhanced rate of 30% of the pay last drawn for the first seven years in the case of death in service or following death till the pensioner would have attained the age of 67 years.

NOTE : Dearness Relief to compensate for the increase in the cost of living beyond the average CPI 306.33 after 1.1.1996 is payable on original pension before commutation/family pension at the rates sanctioned from time to time.

Pension Sanctioning and Authorising Authorities

159-D. To ensure timely payment of retirement dues, while the sanction and disbursement of pensionary benefits to Vice-Principals, Principals and staff of the KVS Headquarters and Regional Offices will be arranged by the Pension Unit of the KVS (HQ) necessary action in respect of other teaching and non-teaching employees of the Kendriya Vidyalayas shall be taken in this regard by the respective KVS Regional offices. The Pension sanctioning and authorising authorities in respect of KVS employees retiring on or after 1st June, 1999 are accordingly as under : -

Categories of KVS employees	Pension Sanctioning Authorities in KVS	Pension Authorising Authorities
GROUP 'A' : -		
(i) Dy. Commissioner and above.	Jt. Commissioner (Admn.)	Asstt. Commissioner (Fin)/Sr.Audit/Accounts Officer in HQ
(ii) Others (e.g. Principals, E.Os, ACs, Sr. A.Os, etc.	Dy. Commissioner (Finance)	Asstt. Commissioner (Fin)/Sr.Audit/Accounts Officer in HQ.

GROUP 'B'

- | | | |
|---|--|--|
| 1. Group 'B' employees retiring from Kendriya Vidyalayas (other than Vice-Principals) | Asstt. Commissioner of the concerned Regional Office | Accounts-cum-Inspecting Officer/Admn. Officer/Education Officer in concerned Regional Office |
| 2. Group 'B' employees of ROs, HQ & Vice-Principals | Asstt. Commissioner (Finance), KVS HQ | Sr. Audit/Accounts Officer in the HQ |

GROUP 'C' & 'D'

- | | | |
|---|-----------------------------------|---|
| 1. Group 'C' & 'D' of Kendriya Vidyalayas | Asstt. Commissioner of the Region | Accounts-cum-Inspecting Officer/Admn. Officer/Education Officer in the Regional Offices |
| 2. Group 'C' & 'D' of Regional Offices & HQ | Sr. Audit/Accounts Officer | Internal Audit Officer/Accounts/Audit Officer in the HQ |

NOTE : Principal of the concerned Kendriya Vidyalayas will function as the Head of Office for the purpose of pension in respect of teaching and non-teaching staff (except Vice-Principal and himself) working in the Kendriya Vidyalayas.

Processing of Pension Papers

160. 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 Office) of Kendriya Vidyalaya Sangathan. With a view to eliminate all delays in the payment of superannuation pension and D.C.R. Gratuity, following time bound schedule has been prescribed by the Sangathan for the processing of pension papers and it should be strictly followed by all concerned.

(1) On a Sangathan employee completing twenty five years of service or on his being left with five years of service before the date of retirement whichever is earlier, the Head of Office in consultation with the Accounts Officer shall, in accordance with the rules for the time being in

force, verify the service rendered by such an employee, determine the qualifying service and keep a note of this period of qualifying service in the Service Book under intimation to the concerned employee. This verification shall be treated as final and shall not be reopened except when necessitated by a subsequent change in rules and orders governing the conditions under which service qualifies for pension.

(2) Every Assistant Commissioner in the case of Kendriya Vidyalayas within his jurisdiction and Sr. Administrative Officer, Kendriya Vidyalaya Sangathan in the case of Headquarters and Regional Offices, shall have lists prepared every six months, i.e. on the 1st January and 1st July of all Sangathan employees who are optees of GPF-cum-Pension Scheme and are due to retire within the next 18 to 24 months of that date.

(3) In the case of employees who have drawn House Building Advance, Sr. Administrative Officer, Kendriya Vidyalaya Sangathan would be addressed by the Head of Office two years before the anticipated date of retirement of the Sangathan employee for issue of 'Demand/No Demand Certificate'.

(4) Two years in advance of the date on which the Sangathan employee is due to attain the age of superannuation or the date of his anticipated retirement, if earlier, the Head of Office would undertake the work of preparing pension papers including verification of service and complete the particulars required in the form prescribed for assessing Pension and Gratuity (Form CS 64) and forward the pension papers to the respective Pension Sanctioning Authority in the Regional Office/HQ office about six months before the date of retirement of the Sangathan employee for the issue of Pension Payment Order. The period of preparatory work of two years shall be divided in the following three stages :

- (i) First stage : The service book of the retiring Sangathan employee shall be gone through to ensure that the certificate of verification of service is recorded for the entire period of service. In respect of unverified portion (s) of service, arrangement should be made to have those portions verified with reference to pay bills, acquittance rolls or other relevant records and the certificate of verification of service recorded in the Service Book. If the unverified portion or portions of service relates to the period(s), of service rendered by retiring Sangathan employee, in other office(s), reference shall be made to the Office(s) concerned to verify such period(s) of service and to send a certificate of verification of service. If any portion of service

rendered by the concerned Sangathan employee is still not capable of being verified in the above manner, the concerned Sangathan employee shall be asked to file a written statement on plain paper stating that he had in fact rendered that period(s) of service. At the foot of the statement the Sangathan employee should make and subscribe to a declaration as to the truth of that statement and produce in support of such declaration documentary evidence and furnish all information which is in his power to produce or furnish. On the basis of the written statement and evidence produced by the Sangathan employee, such portion (s) of service shall be admitted as having been rendered for the purpose of calculating the pension.

- (ii) Second stage : While scrutinising the certificate of verification of service in the service book of the retiring Sangathan employee, any other omissions, imperfections or deficiencies which have a direct bearing on the determination of emoluments and the service qualifying for pension should also be identified and every effort should be made to make good the omissions, imperfections or deficiencies including the portion of service shown as unverified in the service book which it has not been possible to verify in accordance with the procedure stated above, shall be ignored and service qualifying for pension shall be determined on the basis of entries in the service book. For the purpose of calculation of average emoluments, the service book of the retiring Sangathan employee shall be verified for the correctness of the 'emoluments' drawn or to be drawn by the Sangathan employee during the last 10 months of service. In order to ensure that the emoluments during the last 10 months of service have been correctly shown in the service book, the Head of Office may verify the correctness of emoluments for the period of 24 months only preceding the date of retirement of the Sangathan employee and not for any period prior to that date.
- (iii) Third stage : Eight months prior to the date of retirement, the Head of Office should obtain particulars in Forms CS 63 and CS 63A from the concerned Sangathan employee duly completed.

The above process shall be completed six months prior to the date of retirement of Sangathan employee.

(5) The pension proposals of the school staff complete in all respects alongwith the calculation of pension, gratuity and commutation of pension etc. will be attended to by the Principal of the Vidyalaya who is required to forward final typed sanction order to the concerned Assistant Commissioner for verification, vetting and issue of Pension Payment Order and other sanction orders relating to gratuity, commutation etc. For this purpose, the Principal as Head of Office shall send Forms CS 63, CS 63A, CS 64 and CS 64A in original to the Assistant Commissioner with a covering letter along with the Sangathan employee's Service Book duly completed upto date and any other documents relied upon for the verification of the service not later than three months before the date of retirement. One copy each of the above forms shall be retained by the Head of Office/Authority responsible for preparing pension papers for his office record. If after the papers have been forwarded to the Pension Sanctioning/Authorising Authority, any event occurs which has a bearing on the amount of pension admissible, this shall be promptly reported to him. The KVS Authority responsible for issuing the pension payment order, after necessary scrutiny of the papers shall issue the pension payment order not later than the date of retirement. He will also arrange to disburse the amount of Death-cum-retirement gratuity as determined by him after adjusting outstanding dues, if any, on the date of retirement of the employee. However, wherever delays are anticipated, provisional pension shall be sanctioned immediately.

(6) The Vigilance Officer, Kendriya Vidyalaya Sangathan to whom a list of Sangathan employees due to retire within the next 18 to 24 months had been supplied shall intimate to the Pension Sanctioning Authority not later than four months before the date of retirement if a Vigilance case is pending or contemplated against the retiring employee. If no intimation is received by the Pension Sanctioning Authority in this regard, it shall be assumed by him that the case is clear from vigilance point of view.

(7) The Sr. Administrative Officer, Kendriya Vidyalaya Sangathan who would have been addressed by the Head of Office for issuing of demand/ no demand certificate in the case of retiring Sangathan employees who had drawn House Building Advances from the Sangathan, will scrutinise the records in consultation with Accounts Section and inform the Head of Office six months before the date of retirement of the Sangathan employee the outstanding amount of the advance and interest thereon recoverable from the Sangathan employee on retirement so that it could be recovered from the amount of DCRG and leave encashment payable to him.

(8) If the retiring Sangathan employee is in occupation of official accommodation, the Head of the Office shall also address the concerned

allotment authority for a no demand certificate eight months in advance of the retirement date and ensure that license fee for the next eight months i.e. upto the date of retirement is recovered every month from the pay and allowances of the Sangathan employee. The Head of Office should also ensure that the amount of dues intimated by the allotment authority in respect of any earlier periods are recovered from the gratuity before its payment is authorised. In case the retiring Sangathan employee desires to occupy the residence for two months after retirement, the license fee due for that period shall also be recovered from the DCRG alongwith other outstandings, if any.

(9) Extraordinary leave granted to a Sangathan employee on medical ground qualifies for pension. The appointing authority may at the time of granting extra-ordinary leave also allow the period of such leave to count as qualifying service for pension if the leave is granted (i) due to the Sangathan employees' inability to join or rejoin duty on account of civil commotion, or (ii) for prosecuting higher technical and scientific studies. Extraordinary leave granted on other grounds is treated as non-qualifying and, therefore, a definite entry is required to be made in the service record to the fact that such leave will not count as qualifying service for pension. Similarly, the period of suspension of Sangathan employee is required to be recorded in the service records and if such period does not count as qualifying service for pension, specific entry to that effect is required to be made.

(10) In the absence of a specific indication to the contrary in the service records, an interruption between two spells of service rendered under the Sangathan will be treated as automatically condoned and the pre-interruption service treated as qualifying service for pension, except where it is otherwise known that the interruptions were caused by resignation, dismissal or removal from service or participation in a strike. The period of interruption itself under the circumstances will be reckoned as qualifying service for pension.

(11) In the case of a Sangathan employee who has retired on attaining the age of superannuation or otherwise and against whom any departmental or judicial proceedings are instituted or where departmental proceedings are continued, the Pension Authorising Authority shall authorise the drawal of provisional pension which would have been admissible on the basis of qualifying service upto the date of retirement of the concerned employee, or if he was under suspension on the date of retirement upto the date immediately preceding the date on which he was placed under suspension. The provisional pension shall be paid for a period of six months and extended further in consultation with Vigilance Branch. No gratuity

shall be paid to the Sangathan employee until the conclusion of the proceedings and issue of final orders thereon. Payment of provisional pension thus made shall be adjusted against final retirement benefits sanctioned but no recovery shall be made where the pension finally sanctioned is less than the provisional pension.

(12) The Head of Office should take action to assess and ascertain the Sangathan dues payable by the retiring Sangathan employee two years before the date on which he is due to retire. The assessment should be completed six months before the date of retirement. All the outstanding dues payable by the Sangathan employee shall be adjusted against the amount of DCRG payable to him on his retirement. In the event of any unavoidable delay, a deduction of 10% of the gratuity or Rs.1000/- whichever is less, shall be made to cover unassessed outstanding dues.

NOTE: Where the payment of DCRG is delayed beyond three months from the date of retirement, an interest at the rate applicable to GPF deposits (at present 12 per cent per annum compounded annually) will be paid to retired/dependents of the deceased Sangathan employee. As such, wherever delayed payment of gratuity results in payment of this penal interest, Commissioner, KVS would have to initiate action to fix responsibility at all levels to recover the amount from the concerned dealing official, supervisor and Head of Office in proportion to their salary by following the prescribed procedures for the purpose.

160A. To be precise, the following papers/documents should be sent to the KVS Regional Offices/KVS Headquarters for sanction of pension : -

- (i) Application in Form CS 64 and CS 64A.
- (ii) Service book duly completed.
- (iii) Memorandum of emoluments drawn during the 10 months 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 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 member (Form CS 63A).
- (viii) Formal application for pension by the pensioner in the prescribed form (Form CS 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 Government Department, 'No Dues Certificate' from the Department concerned.
- (xii) A certificate from the Asstt. Commissioner of Region concerned/ Dy. Commissioner (Admn.) stating clearly whether any disciplinary case is pending/contemplated against the retiring employee.
- (xiii) An undertaking from the pensioner to repay the amount of any excess payment of pension/gratuity, or adhoc relief.

Family Pension

160B. (a) Cases where death occurs while in service -

On receiving information of death of an employee while in service, the Principal/Asstt. Commissioner (Regional Office) will send a letter as prescribed in Form CS 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 respective Regional Office or 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 CS 66 will be sent by the respective Sangathan Office and the case for grant of Family Pension will be processed in that office.

Communication of Pension

160C. (1) A Sangathan employee shall be entitled to commute for a lump sum payment of a fraction upto 40% in accordance with the provisions of CCS (Commutation of Pension) Rules.

Provided that an employee or pensioner against whom departmental or judicial proceedings are pending, shall not be eligible to commute a portion of his pension till completion of such proceedings.

(2) Commutation of pension is permissible without medical examination if it is applied for before the expiry of one year reckoned from the date of retirement or date of issue of final orders for grant of pension on finalisation of departmental/judicial proceedings.

(3) The commutation becomes absolute and the commuted value of pension becomes payable on the date -

- (i) following the date of retirement in the case where the application for commutation of superannuation pension is received by the Head of Office on or before the date of superannuation;
- (ii) of receipt by the Head of Office of the application for commutation of pension without medical examination before the expiry of one year;
- (iii) on which the medical authority signs the medical report for commutation; and
- (iv) on which the first medical authority recorded its decision is set aside or modified on appeal.

Sanction and Payment of Pension

161 (1) The pensionary benefits shall be sanctioned with reference to the qualifying service which must be under the Sangathan and paid for by the Sangathan. Accordingly, the service rendered by an employee in a school before, it is taken over under the Central Schools Scheme does not count for pension. Similarly, the service rendered by an employee in a Government department prior to his absorption in the Sangathan does not count for pension.

NOTE : Employees of the Central Government/State Governments/ Autonomous Organisations who are initially deputed to the Sangathan and are subsequently absorbed here permanently with the prior permission of the parent department, are entitled to only prorata retirement benefits. However, if the pensionary liability in respect of their past service is duly discharged before retirement by the previous employer in

accordance with the instructions contained in the Ministry of Home Affairs. (Department of Personnel & Administrative Reforms) O.M. No. 28/10/84-Pension Unit dated 29.8.1984 and 12.9.1985, their past service shall also count as qualifying service for pensionary benefits in the Sangathan.

161 (2) (i) Payment of KVS pensions is arranged through branches of the State Bank of India as per Scheme, introduced with effect from 1.6.1979. The Pension Authorising Authority will be required for this purpose to forward two copies of the Pension Payment Order to State Bank of India, Main Branch, New Delhi for further necessary action. One copy each of the PPO and sanction orders for commutation etc. will also be forwarded to the KVS HQ Pension Branch. KVS Headquarters and Regional Offices are also required to maintain ledgers in respect of their pensioners for the purpose of reconciliation.

(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 Regional office/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 respective Pension Sanctioning Authority in the Kendriya Vidyalaya Sangathan.

Chapter – 15

KVS GROUP SAVING LINKED INSURANCE SCHEME

161A. (1) The existing KVS Group Savings Linked Insurance Scheme which came into force with effect from 1st January, 1993 provides for the Sangathan employees at a low cost and on contributory and self-financing basis the twin benefits of an insurance cover to help their families in the event of death in service and a lump-sum payment to augment their resources on retirement.

(The scheme is appearing as Appendix 22 of this Code)

(2) All employees in the service of the Sangathan as on 31.12.1992 and all those who have entered into service after that date, are compulsorily covered by the Scheme.

(3) The monthly subscription under the Scheme comprises of two elements viz. about 35 percent as Insurance Premium and the balance as Savings Fund. The Deputy Commissioner (Finance), KVS who is responsible for the implementation of the Scheme, remits the subscription to the Life Insurance Corporation of India with whom the KVS shall effect assurance under one year renewable Term Assurance Plan. The Corporation shall maintain a Running Account in favour of the KVS and provide necessary benefits in the events of death and/or cessation of service of KVS employees. The Corporation shall allow interest on the balance in the Running Account at the agreed rate.

(4) The rates of monthly subscription and corresponding amount of Insurance cover effective from 1.1.1993 are :-

<i>Category</i>	<i>Amount of subscription</i>	<i>Risk covered</i>
Group A	Rs.120/-	Rs.1,20,000/-
Group B	Rs.60/-	Rs. 60,000/-
Group C	Rs.30/-	Rs. 30,000/-
Group D	Rs.15/-	Rs. 15,000/-

(5) The new employees who have joined service after January shall be admitted to the scheme as members from the next 1st January.

(6) On regular promotion from one group to another group after the 1st January in any year, the subscription will be raised from the first January of the next year.

(7) Nomination should be obtained in the prescribed form and pasted on the Service Book of the employee, and an entry to that effect recorded in the Service Book. If the employee has a 'family', he shall make such nomination only in favour of a member or members of his 'family'.

(8) Income Tax rebate is admissible for the amount of the subscriptions paid under the scheme as in the case of Provident Fund contribution and Life Insurance premium etc.

(9) Entries for recoveries shall be made in the Service Book. Every year, in the month of January, Head of Office will record a certificate in the Service Book in the following form :

“Subscription at the rate of Rs..... appropriate to Group..... of the Scheme recovered from pay and allowance for the period from January..... to December”

(10) No recovery from the amount payable under the scheme can be made excepting the dues under the scheme or as specifically authorised by the employee. It is legally not permissible to adjust other Sangathan dues against the payment due to the employee or his nominees from the Scheme.

161 B(1) (The Kendriya Vidyalayas and Regional Offices will not send to the Headquarters Office cheques/drafts in respect of the amounts deducted from the monthly pay bills under the Scheme but these amounts will be retained by them for appropriation against funds released to them. The amount recoverable in respect of these deductions will be reduced by the Main Account at the time of release of funds through Regional Offices. The Kendriya Vidyalayas will therefore send to the Regional Office/Headquarters Office every month only the supporting schedules.

(2) A category-wise master list as on 1st January each year is required to be maintained in KVS HQ for arranging payment of monthly subscriptions to the LIC. It is necessary that this list is updated during the month of January. Apart from the existing members, full particulars of the new employees who are admitted to the Scheme from the new year should therefore be duly furnished in time.

The basic data should be furnished in each case under the following columns :

(a) S.No.	(b) Name and Designation	(c) Date of birth
(d) Date of joining	(e) Contribution	(f) Category

A statement of members who leave the scheme in a month should also be furnished every month.

(3) When the Annual Accounts of the KVS Group Saving Linked Insurance Scheme are prepared, it has to be verified that all the transactions in respect of subscriptions made by the employees of various Vidyalayas etc. have been properly accounted for. A categorywise statement of monthly deductions made in respect of the group insurance subscriptions of the employees shall be accordingly furnished by all drawing and disbursing officers to the Sangathan office in Form CS 68 so as to reach there latest by 5th May.

Chapter – 16

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 conducting examinations or publication of school magazine, etc.;
- (v) Freight and demurrage charges;
- (vi) Conveyance hire charges;
- (vii) Casual labour for piece-work;
- (viii) Commission on Money Order and Bank Charges;
- (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.2500/- 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.

162A. The expenditure on the purchase/replacement of items like a duplicator, a typewriter, a clock, a cycle and fire extinguisher etc., wherever necessary, shall be provided for and booked as special contingency.

162B. The additional requirement in respect of the following items which cannot be met out of the normal provision 'contingencies' shall be provided for as 'additional contingency':

- (i) Unpaid bills in respect of water and electricity;
- (ii) Municipal rates and taxes;
- (iii) Repair of furniture exceeding Rs.2500/-;
- (iv) Fees for Central Film Library, C.B.S.E. etc.

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 ceiling (Rs.1000/- on each occasion and Rs.5000/- 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 and the proposed supplies are as per the approved norms.

(v) Conveyance Charges

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) Post 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 (CS 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 which will depend on the average monthly cash disbursements for contingent expenditure. The amount of permanent imprest should not ordinarily exceed Rs.5000/-. 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 (CS 42).

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 advance 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.

Chapter – 17

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 the expenditure on Kendriya Vidyalayas is met out of the grants sanctioned by the Government of India 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 Government 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).

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, Super Bazars, Government Jails, handicrafts Board, Khadi and Village Industries Board).
 - (c) Purchases of articles or group of articles costing upto Rs.1000/- on each occasion may be made without inviting tenders/quotations. Tenders/quotations need not also be invited for such purchases costing upto Rs.5000 on each occasion if in the opinion of the competent authority it is not possible to follow the prescribed procedure. It should be noted that purchase orders should not be split up so as to bring them within the above limit of Rs.5000.
 - (d) Articles purchased from firms the rates of which have been approved centrally by the Sangathan.
- (iii) 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.

Note: In exceptional and urgent cases spot purchases can be effected through a Sub-Committee, consisting of minimum of three persons including one member each of the Vidyalaya Management Committee, expert adviser and Staff member, constituted for the purpose with the prior approval of the Chairman, Vidyalaya Management Committee.

- (iv) 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.

- v) 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.
- (vi) 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.
- (v) 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.
- (vi) 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.
- (vii) 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, audiovisual 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 by the Chairman VMC in each Vidyalaya. In this Committee, such other experts whose advise 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 advise 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/procurements of goods and services exceeding Rs.5000/- in value, 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 duty 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. 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 to issue an advertisement or call for sealed quotations, should then be decided. Advertisement in newspaper should be resorted to in respect of purchases for Rs.2 Lakhs and above 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 quotations, etc. The detailed specifications of articles should be clearly mentioned. At least a period of two-three weeks should be allowed to the firms for submitting quotations. The invitation for quotations should be sent by registered post or under certificate of posting.

174. All the sealed envelops containing the quotations received from the firm should be initialled with date and hour by the Principal and kept in his safe custody. The envelops 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 date 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 CS 13. In preparing the comparative statement, the following points should be borne in mind : -

- (i) All the terms of payment which affect the comparison 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 tenders 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 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 Vidyalaya 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 pre-requisite 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.5000/- each, like computer, epidiascope, microscope, etc. should be inspected by the Principal himself and got demonstrated or operated before approval.

180. Deleted.

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:-

Nature of defect or deviation	Procedure to be followed
(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

Nature of defect on deviation	Procedure to be followed
(c) Tender instructions given to tenders (which are to be returned with tenders) are not duly witnessed, or that they have not been returned.	the rates are favourable, vide also Article 176 above. 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 vide also Article 180 above.

182. Equipment for Science Laboratories

- (a) The requirements of science laboratories are to be regulated in accordance with the list of equipment for each laboratory approved by the Sangathan from time to time based on primarily the syllabus prescribed by the Central Board of Secondary Education.
- (b) The quantities and specifications should not, as an absolute rule, be exceeded. Additional items of equipment, if any, needed for the laboratory may, however, be obtained with the prior approval of the Executive Committee, VMC giving full justification for their requirement. In respect of articles for which specifications have not been given, only specifications suitable to the syllabus of the examination 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 make, should be made before making the purchase.

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

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

Note: As far as possible N.C.E.R.T. Kits should be used up to Class XII.

183. **Furniture.** The following requirements should be kept in view in making purchases of furniture :-

- (a) Luxury items, for example, table with sunmica top, cushioned or revolving chair, etc. should not be purchased.
- (b) The type of furniture should be such that it will be durable (i.e. that can serve for a reasonable period) and at the same time not costly.
- (c) Furniture should be inspected before polishing so as to find out the existence of cracks, knots, etc. where wooden furniture is purchased with specific approval in preference to steel furniture.

Chapter – 18

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 Computer, Microscope, Epidiascope, Film Strip Projector, Television Set, 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 the 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 the purpose of identification. A register or list should be maintained showing the detailed distribution of furniture roomwise 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, et. Should be kept in suitable cases and locked when not in use.
- (v) A 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 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

Stock Regr. Page No.	Name of the article	Stock as per		Excess (+) Shortage (-)	Results of investigation
		Stock Regr.	Physical Verification		

(a) *Excess*

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 Article 235.

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 CS 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 in form CS 48. 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 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.

The report of the losses/breakages should be considered by the Executive Committee, VMC who has full powers up to Rs.50,000/- in a year to condemn stores of all kinds. Cases involving condemnation of stores beyond this limit and all cases involving fraud, embezzlement, misappropriation or theft will be condemned with the approval of Commissioner, KVS. The report of the losses/breakages should be sent to the Regional Officer along with the minutes of the Executive Committee/VMC by 1st July each year. However, if the total book value of articles to be written off works upto Rs.500/-, 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 Regional Office in duplicate.

On receipt of the orders of the Regional Office/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 – 19

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 for the same or funds are made available by reappropriation from other heads of accounts.

189. As the Sangathan has no agency of its own for planning, designing and executing of Construction Works, agencies like the M.E.S., C.P.W.D. and 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 enters into agreement with one of the Semi-Government Construction Agencies for designing and supervision of works with the specific approval of Board of Governors.

Note – (1) In the case of works entrusted to M.E.S., no departmental charges are leviable as the Sangathan works are now being treated as an 'Agency basis' by the Ministry of Defence, Govt. of India.

(2) In exceptional cases, the execution of work by employment of private contractors etc. may be entrusted by the Sangathan to the Vidyalaya Management Committee. However, it is done only in cases of Petty Works and/or Maintenance and Repairs works.

189A. The following requirements must be met before a new work is commenced or liability incurred in connection with it –

- (1) The name of the work approved by the Works Committee of the Sangathan;
- (2) The lease deed in respect of the transfer of the land to the Sangathan already exists/has been executed;
- (3) Administrative approval for undertaking the work has been accorded by the competent authority.

- (4) A properly detailed design and estimate has been received from the Construction Agency and necessary sanction to incur expenditure issued; and
- (5) Necessary funds to cover the charge during the year are available.

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.

- (i) 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 13.3.1964 (copy reproduced in Appendix XXXVIII(a) to the Edu. Code, 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-Sitting Board. The Military Estate Officer of the area concerned will be associated with the Sitting 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 XXXVIII(c) to the Edu. Code, in cases where the land belongs to the Ministry of Defence and is not incumbered 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 norninee (Chairman of the Kendriya Vidyalaya) and take action to obtain formal orders for the transfer of the land in due course.

For registration of lease on long-term basis at a nominal rent, a draft lease deed should be prepared in consultation with the respective sponsoring agencies and be sent to the Headquarters duly completed in all respects for approval before its execution. The lease deed form is standard in the case of Ministry of Defence and can be obtained either from the MEO office or from the Kendriya Vidyalaya Sangathan. In other cases, the lease deed should be suitably drafted as per terms and conditions of allotment in consultation with the sponsoring authority and the Sangathan. Registered lease deed which will be signed by Deputy Commissioner (Administration) on behalf of the Sangathan, alongwith a copy of the site plan showing clearly

the plot boundaries, existing structures, if any, be kept as a record in the Vidyalaya. A copy of the same may also be sent to the Headquarters for record.

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) school buildings, (ii) hostels, (iii) staff quarters, (iv) playground, etc.

The Principal will then send the proposal for the construction of necessary school building, staff quarters and boundary wall etc. for the approval of the Sangathan.

The Sangathan will approach the Construction Agency for preparation of plans and estimates of the proposed works after obtaining the approval of the Works Committee. The detailed plans and estimates are to be prepared on the basis of norms, space requirements and specifications framed by a Committee of Experts on school building set up by the KVS and as laid down in the publication entitled "Kendriya Vidyalaya Buildings".

The plans and estimates will be considered by the Sangathan and thereafter sent to the Army Headquarters in the case of MES (Director General of Works in the case of CPWD) for scrutiny. On receipt of their clearance, administrative approval and expenditure sanction shall be issued by the Sangathan for the same with the approval of the competent authority. Some amount shall also be released by the Sangathan as the first instalment for an early commencement of the work.

The Sangathan shall remit funds by means of Bank Draft/Cheque drawn in favour of the school to the Principal who will in turn deposit the sanctioned funds with the Construction Agency.

Release of second and subsequent instalments of funds will be sanctioned by the Sangathan in stages depending on the progress of the work and after taking into account the expenditure incurred out of funds already placed at the disposal of the construction agency.

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 proforma should be submitted by the Principal in CS 71, duly filled in by the Agency entrusted

the work, at the end of every month to reach the Sangathan by the 10th of the succeeding month together with a demand for additional instalment of funds, if warranted. Important development 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; record drawings and completion report should be obtained and kept in the Vidyalyaya record. The Principal should take possession of the completed building and inventory after carefully examining whether the components have actually been completed/fitted according to the approved specifications in the estimate. A copy of inventory (list) of all electrical fittings, sanitary and water supply fittings and other fittings should be kept in the school record. An account of expenditure incurred on the work should be obtained from the construction agencies soon after the completion of work and further action taken as indicated in Article 84 of the Accounts Code. The Principal should also check up to ensure that the conditions and other procedural instructions already mentioned in the administrative approval and expenditure sanction are enforced from time to time. The same procedure is to be followed for works other than construction of school building i.e. construction of additional class rooms and other ancillary work.

A copy of the completion report should be furnished to the Sangathan. Final expenditure statement should also be obtained from the construction agency and sent to the Sangathan for settlement of accounts of the individual work.

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 seniormost 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 Semi-Govt. agencies viz. Central Building Research Institute, Roorkee and 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).

Maintenance and Repairs

191 (a) The Executive Committee, VMC, will be responsible for the proper upkeep and maintenance of the Vidyalaya building and its campus. The funds provided by the Hqrs. for the annual repairs and maintenance as also funds generated for this purpose at the Vidyalaya level would be utilised as per the directions of the Executive Committee.

(b) It is open to the Executive Committee, VMC to utilise the funds available in the Vidyalaya Vikas Nidhi for expenditure on :-

- (i) Repairs and maintenance (including alterations and modifications) of the school building, its toilets, septic and overhead tanks and campus.
- (ii) Petty construction works involving expenditure of not more than Rs.2 lakhs concerning the school.
- (iii) Maintenance and development of school play grounds.

(c) In case where there is no construction agency available to take up the repair works or the existing construction agency is not able to undertake them, the repair works can be carried out under the overall supervision of the Executive Committee, VMC by inviting tenders or by engaging labour and purchasing materials.

(d) Special repairs as distinct from day to day and annual repairs shall continue to be sanctioned by KVS Hqrs. as per the need of the Vidyalaya. These proposals, with all facts, details, planned life of facility/ fixtures, causes of deterioration, date of completion, detailed justification, photographs alongwith an estimate prepared by a construction agency will be sent to KVS Headquarters, when such a need arises.

General Points Applicable to all Construction Works

191A. 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.

191B.(a) Section 194 C of the Income Tax Act, 1961 makes the disbursing officer responsible for the deduction of income-tax from payment to contractors and sub-contractors exceeding Rs.20,000/- in a financial year for carrying out any work. The deduction may be made at the following rates (which are subject to revision under the Act from time to time) :-

Payments to contractors	2%
Payments to Sub-contractors	1%

(b) TDS should be credited into Govt. Treasury through a crossed cheque within the prescribed time alongwith the prescribed form. The person deducting tax at source is required to issue a certificate of TDS to the payee in the prescribed form. This certificate enables the payee to get the credit of TDS in his return of income.

Chapter – 20

LEDGER ACCOUNTS, MONTHLY ACCOUNTS AND ANNUAL ACCOUNTS RETURNS

A (i) 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 the next month. The detailed instructions in regard to the maintenance of ledger accounts as per requirement of the Sangathan are given in Appendix 3 (Form CS 28). These instructions should strictly be followed by each Kendriya Vidyalaya.

(ii) Register of Adjustment

Each Kendriya Vidyalaya shall maintain a Register of Adjustment to incorporate adjustments in respect of Adjustment Accounts received from the construction agencies; transfer advices in respect of monthly provident fund and group insurance deductions from pay bills, sanctions for the losses written off, deposits forfeited and other adjustments not involving receipt or payment by cheque or cash. Adjustment entries should be made on the date of receipt of adjustment account and issue/receipt or write off sanction etc. The effect of these adjustments will have to be incorporated under the respective heads in the ledger and the register will be the basis for preparation of the statement which is required to be incorporated in the Annual Accounts and furnished by the Vidyalaya.

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 receipt 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 Human Resource Development (Department 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 Part II of this volume. The Consolidated Statement of Account should be furnished to the Regional Office/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 :

Abstract of Pay and Allowances during the Month of _____

(i) Pay Bills : 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) T.A. Bills : T.A. Bills No.1,2 and so on (Gross amount)	_____
(iii) Medical Bills : Medical Bills No. 21, 22 and so on	_____
(iv) Leave Travel Concession : Bills No. 3, 4 and so on	_____
(v) Children's Educational Allowance : Bills No. 3, 4 and so on	_____
Grand Total	_____
Amount charged under Pay and Allowances in 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 alongwith the audited statement of accounts to the Ministry of Human Resource Development, Department of Education, Government of India for laying it on the tables of both the houses of Parliament by the end of December every year. For this purpose, the Annual Accounts of the Vidyalayas for the financial year have to be compiled and consolidated well in time. 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 3. Five sets of Annual Accounts shall be prepared by the Vidyalaya. Two sets shall be forwarded to the Regional Office for consolidation etc. and two sets to the respective Director of Audit/Accountant General for audit and certification. One of the two sets received by the Regional Office, shall be forwarded by that office to the Sangathan as enclosure to the consolidated Annual Accounts of the Region. The work in regard to the Annual Accounts should be completed expeditiously and the same sent to the Regional office 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 Director of Audit/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 Director General of Audit, Central Revenues, New Delhi.

E. Register of Assets

196 B. 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.5,000 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 GOVERNMENT GRANTS

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

Chapter – 21

VIDYALAYA VIKAS NIDHI

197. The Vidyalaya Vikas Nidhi is a fund maintained out of collections from the students and is intended to be administered exclusively for the purpose of School Development. All expenditure of Vidyalayas other than on salaries, office expenses and construction/repairs of staff quarters will be met out of this Fund.

197-A. The scope of expenditure to be covered by the Vidyalaya Vikas Nidhi may be indicated in broad terms as under :-

- (i) Repairs and maintenance (including alterations and modifications) of the school building, its toilets, septic and overhead tanks and campus.
- (ii) Petty construction works involving expenditure of not more than Rs.2 lakhs concerning the school.
- (iii) Purchase, maintenance and development of sports facilities including playgrounds, purchase of kits; prizes to winners in School Sports and inter class or inter-house matches; entry fees of the school teams for tournaments, photography and providing of refreshments.
- (iv) Sports meets, excursion, annual functions and participation of adventure activities, SGFI sports meet and Scouting & Guiding activity and contribution to Sports Control Board etc.
- (v) Pupils Societies; School Day Celebrations and Conduct of Examinations.
- (vi) Entertainment on special occasion and visits of VIPs.
- (vii) Beautification and horticultural development of the school campus including tree plantation.
- (viii) Provision of conservancy facilities and cleanliness of school building and campus.
- (ix) Purchase, repair and maintenance of class-room furniture and fixtures.
- (x) Purchase and maintenance of Lab. Equipment including consumables as also the upkeep of the laboratories.

- (xi) Purchase, maintenance and development of audio visuals and music instruments.
- (xii) Purchase, maintenance and development of facilities such as library (including educational technology and reprographic facilities), academic facilities, and infrastructure facilities, Vidyalaya Magazine and Student Diary.
- (xiii) Provision of medical facilities of emergent nature during school hours.
- (xiv) Procurement, maintenance and development of Computers and Computer related technologies, hardwares as well as softwares, including e-mail, inter-net for students (not for office or administration) and arrangement of computer instructors/ teachers for imparting computer education, etc.

The Commissioner, KVS is competent to make additions or deletions from the aforesaid list of purposes with approval of the Vice-Chairman obtained in advance.

198. The Vidyalaya Vikas Nidhi shall be administered like a trust property and the administration of the Vikas Nidhi is to be entrusted to the Executive Committee of the Vidyalaya Management Committee which shall hereafter be called the Executive Committee.

199. (a) The Executive Committee should meet as often as necessary, but not less than three times a year, to discharge various functions including consideration and approval of the budget for the year. In the budget, provision should be for all the anticipated important expenditure including maintenance and development activities during the year. The quorum for a meeting shall be three.

(b) In order to ensure proper and timely utilisation of funds so generated, all the Kendriya Vidyalayas shall prepare Annual Budget showing estimated receipts and estimated expenses under various heads. The budget so prepared shall be operated only after it has been approved by the Executive Committee.

199-A. The proceedings of every meeting of the Executive 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 also with the observations of the Accountant General, Internal Audit Party of the Sangathan, Inspecting Officer of the Sangathan and the replies thereto

should be placed before the Executive 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 accounts of the 'Vidyalaya Vikas Nidhi' should be maintained with State Bank of India or one of its subsidiaries or any nationalised bank. The account should be operated jointly by the Principal and the Chairman, VMC or his nominee. In cases of withdrawals not exceeding Rs.5,000/- (Rupees five thousand only) in a calendar month, cheques may be allowed to be signed by the Principal himself if the Chairman of the Vidyalaya Management Committee is satisfied that the arrangement is safe and workable. For meeting petty cash payments relating to the Fund, a permanent imprest not exceeding Rs.5,000/- may be kept by the Principal. 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 of the Accounts Code would be followed.

201. The Principal of the concerned Kendriya Vidyalaya shall have full administrative and financial powers to incur expenditure out of Vidyalaya Vikas Nidhi strictly for the purposes as spelt out in Article 197-A with the approval of the Executive Committee after it has been included in the budget and approved. The expenditure of more than Rs.1.00 lakh on one item in a year shall be submitted to the Asstt. Commissioner for his perusal. The Asstt. Commissioner shall keep a watch and in case of improper usage shall take suitable corrective steps.

202. 'Vidyalaya Vikas Nidhi' is not a private fund and as such expenditure therefrom should conform to recognised standards of financial propriety and discipline. In particular, the following principles should be borne in mind while incurring expenditure from the Fund : -

- (i) No expenditure should be incurred in connection with the maintenance of NCC troops as expenditure on NCC Units will be met out of Government Grant.
- (ii) Expenditure from Vidyalaya Vikas Nidhi should not be incurred for the benefit of a particular person or persons (including the officers of the Sangathan).
- (iii) There should be no extravagance or the least semblance of luxury in incurring expenditure from the Vidyalaya Vikas Nidhi.

- (iv) No activity which is not germane to the construction of the Vidyalaya Vikas Nidhi should be financed or subsidised. For example, running of a bus service, subsidy for canteen, book stores, or subsidy of any other kind.
- (v) No expenditure from this Fund shall be incurred on pay and allowances of staff, expenses on Office and construction, repairs and maintenance of staff quarters.

203. As far as possible, a year's collections should be utilised within the year by well planned programme of activities aimed at overall school development including 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 and circumstances should satisfy the following requirements :-

- (i) The expenditure to be met out of the advance should be a legitimate charge against the 'Vidyalaya Vikas Nidhi'.
- (ii) The advance is intended to meet expenditure at an outside place, which cannot be precisely estimated and which cannot book 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 'Vidyalaya Vikas Nidhi' to 'Sangathan 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 Regional Office 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 'Vidyalaya Vikas Nidhi' should be prepared in the forms (to be prescribed by the Sangathan separately) in accordance with the instructions contained in Appendix of the Accounts Code and submitted to the Regional Office alongwith the Annual Accounts for 'Sangathan Fund'.

Chapter – 22

HOSTEL FUND RULES AND ACCOUNTING PROCEDURE

208. The finances of the hostel (other than the funds 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 Vidyalaya Vikas Nidhi. 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 hostlers (preferably belonging to the senior secondary classes). It will be a duty of the Warden to maintain relevant accounts record with the assistance of the Hostel Clerk.

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 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, priviledges, etc. are detailed below : -

A. REGULAR STAFF

Designation	Scale of Pay	Privileges	Other provisions
Warden	Draws pay as P.G.T.	Free board & lodging facilities and in addition shall receive an honorarium of Rs.600/- p.m. subject to recovery of water & electricity charges for the accommodation provided	Free boarding should be admissible only on the condition that the Warden/Asstt. Warden would dine in the hall with the students and no food would be allowed to be taken out for them in the tiffin box.
Assistant Warden	Draws pay as teacher in the TGT or same pay scale	(i) Free board & lodging facilities and in addition an honorarium of Rs.400/- p.m. subject to recovery of water & electricity charges. (ii) Entitled to free food during term time	
Nurse	Rs.4000-100-6000	(i) Entitled to free Accommodation, subject to recovery of water & 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.5,000/- (Premium to be borne by him)

Designation	Scale of Pay	Privileges	Other provisions
Chowkidar } Sweeper }	Same as for Group 'D' employee	Nil	

B. KITCHEN STAFF

Head Cook	To be fixed by District authorities under Minimum Wages Act	(i) Entitled to free	(i) Entitled to salary food and lodging during vacation but no food would be admissible to them when the Hostel does not function. The payment of vacation salary shall be made to those employees only after they return to duty on the reopening of the Hostel.
		(ii) Maximum 08 days Causal Leave	(ii) Not entitled to regular leave.
			(iii) Not entitled to any terminal benefit.
Cook	-do-	-do-	-do-
Masalchi	-do-	-do-	-do-
Bearer	-do-	-do-	-do-
Sweeper	-do-	-do-	-do-

The Principal has full powers for appointment of kitchen staff, warden and Asstt. Warden in running of the hostel.

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.

215. The hostel should be closed 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 Committee.

216 (a) 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. The hostel charges recoverable from each hosteler every month may be accordingly fixed by the Principal in consultation with the Hostel Fund Committee. For this purpose, the norms of food charges approved by the Navodaya Vidyalaya Samiti for the students of Navodaya Vidyalaya shall be adopted in KVS Hostels (both general and sports).

(b) The hostel charges should be recovered in full every month from each hosteler. At the time of admission to the hostel, an advance deposit comprising of one month's hostel charges and security deposit of Rs.500/- should be recovered from each student. The security deposit of Rs.500/- per student is recoverable in advance in each hostel including sports hostel. It is refundable after necessary adjustment when the hosteler finally leaves the hostel.

(c) 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 Rupee one 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 hostlers. The receipt (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 intact. 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 Warden. 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 (C.S. 56)
 - (i). Boarding Account
 - (ii) Establishment and Lodging Account.
 - (iii) Caution Deposit Account.
- (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 individual hostlers. This ledger is not made use of in connection with the preparation of Annual Accounts of the Hostel Fund.

The total collections from the hostlers 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 hostlers 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 a half 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 hostlers 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 charges should not be made on proportionate basis, but for the whole month.

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 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.500/- 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-à-vis the relevant collection to see how for 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 Regional Office in form C.S. 57 on the same due dates as prescribed for the Vikas Nidhi (vide Art. 206 of Chapter 21).

The Annual Accounts of the Hostel Fund should be prepared in the proforma given in Part II of this volume after taking into account the instructions contained in Appendix 6. A copy of the Annual Account should be furnished to the Regional Office alongwith the Annual Accounts for the School Fund and Vikas Nidhi.

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.

A committee of student-inmates of the hostel should be formed to make all purchases of ration items from the Super Bazar/Govt. Store/Open market.

As far as possible, guests of hostelers and the staff should not be entertain 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) The hostlers should be provided basic minimum facilities e.g. cot, mattresses with cover, pillows with pillow cover, study table, chairs, book racks and cup board.

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

- (ii) (a) A separate sick room should be earmarked in each hostel for providing first-aid and treatment of common ailments.

For medical-aid including the visits of the Doctor, each hostel will be provided by the Sangathan medical grant of Rs.10,000/- per annum per hostel.

- (b) A reading room should be provided where news-papers, magazines and library books are available to the hostlers.

- (c) Acquaguard, Gysers, Water Coolers and Colour TV should also be provided.

- (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, if separate meters were not installed.

- (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 and 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.

GRANT FOR SPORTS HOSTELS

219 A. The rate of grant given by KVS (HQ) for students admitted to the sports Hostel attached to various Kendriya Vidyalayas shall be as under :-

1.	Mess charge including special nutritious diet	Rs.500
2.	Establishment charge	Rs. 45
3.	Playing kit allowance	Rs. 70
	Total	<u>Rs.615</u> =====

NOTE : Besides providing free board and lodging and playing kit, students admitted to Sports Hostels in Kendriya Vidyalayas, are allowed free tuition and intensive coaching by specialist coaches, both before and after the prescribed school hours daily.

(KVS letter No. F.3-12/95-KVS (Sp.H.Admn)/Acad.II dated 21.12.1995/8.1.1996)

Chapter – 23

INTERNAL AUDIT OF VIDYALAYA ACCOUNTS

220. The Internal Audit Branch of the Sangathan which is responsible for the internal audit of its accounts at the Vidyalaya and Regional Office levels, operates both from the Headquarters office and Regional Offices. It functions under the overall supervision of Deputy Commissioner (Finance).

Scope of Internal Audit

221. The main object of the internal audit inspection of various Kendriya Vidyalayas is to examine the correctness and accuracy of the accounts maintained and rendered by them. This is in addition to the audit conducted by the Audit Inspection Parties of the Director General of Audit/Accountant General, as the case may be, every year.

222. The primary duty of the Inspecting Officer is to assist the Kendriya Vidyalayas in avoidance of financial irregularities. He is required for this purpose to see that :-

- (i) Accounts maintained truly represent facts;
- (ii) that the rules and orders on the subject framed by the Competent Authorities have been followed by the school authorities in the spirit in which they have been framed;
- (iii) that the expenditure is regular and bonafide;
- (iv) that the claims are correctly prepared, proper records are kept of initial transactions, bills are entertained according to rules and regulations and properly classified accounts have been kept;
- (v) that the prescribed procedure for maintaining the accounts, service records and registers are being followed properly and efficiently.
- (vi) The Inspecting Officer should not only find out mistakes, but also indicate how they can be rectified and avoided in future. He would try to educate the staff concerned of schools office inspected.

- (vii) The Internal Audit Inspection has to consider the detection of fraud as one of its duties.
- (viii) The Inspecting Officer is expected to review the position in respect of outstanding objections in the inspection reports of the Statutory Auditors etc. and offer on the spot guidance for getting them settled.

Nature of Checks :-

223 The various records relating to accounts which come under the purview of Internal Audit for local checking at a school are broadly classified as under :-

1. Cash Book
2. Ledger Accounts
3. Bank-reconciliation
4. Cheque-book and pay-in-slips
5. Custody and verification of cash
6. Fidelity bond
7. Audit of the accounts of receipts :
 - (a) Fines
 - (b) Miscellaneous Income;
 - (c) Recovery of lost and damaged articles;
 - (d) Recovery of over payment.
8. Examination of paid vouchers.
9. Pay Bills.
10. Travelling Allowances.
11. Tour/LTC Advances.
12. Transfer T.A. Advance
13. Medical Reimbursement claims.

14. Children Education Allowance and Tuition fee reimbursement.
15. Contingent Expenditure.
16. Construction, maintenance and Repair Works
17. Purchase Procedure
18. Purchase files & Vouchers etc.
19. Earnest Money Register.
20. Other claims Register.
21. Library
22. Service Book and leave accounts.
23. Vikas Nidhi Accounts.
24. Boarder fee account and Hostel Account etc.
25. Stock Register and Physical verification.
26. Register of assets.
27. Other Miscellaneous records.
 - (a) Register of Bills.
 - (b) Register of Advances.
 - (c) Donations and Collection of additional funds, if any.
 - (d) Punitive fine.
 - (e) Monthly Accounts Returns.
 - (f) Annual Accounts.
 - (g) Canteen contract, if any.
 - (h) Excursions and Educational Tours, if any.
28. Valuable Register.
29. Store Accounts and relevant Registers/Vouchers/Files.

The above list is illustrative and not exhaustive. The Internal Audit team can call for and examine any documents pertaining to cash, stores, equipments etc. as deemed necessary by the Inspecting Officer.

Planning for Internal Audit

224. (a) At the beginning of each calendar year the Accounts-cum-Inspecting Officer will prepare a tentative list of schools in the region to be inspected during the next financial year. He will submit the quarterly tour programme of his party to the Asstt. Commissioner for approval. A copy of the quarterly approved tour programme will also be sent to Deputy Commissioner (Finance).

(b) The tour programme should be drafted in such a manner that minimum transit time is involved from one Kendriya Vidyalaya to another in the area visited by the Internal Audit Party and that every Kendriya Vidyalaya is visited at least once in a year.

(c) Intimation regarding audit programme should be sent to the concerned Principals of Vidyalayas well in advance by the Audit team.

(d) The duration of Audit should normally depend upon the size of the school as given below which may slightly be modified as per actual need :-

- | | | |
|------|-------------------------|-----------------------|
| i) | Senior Secondary School | Not more than 5 days. |
| ii) | Secondary School | Not more than 4 days. |
| iii) | Middle School | Not more than 3 days. |

Note :One day extra may be allotted for the audit of Hostel accounts.

Issue of Internal Audit Reports

225. (a) The Inspecting Officer will prepare his internal audit report before he leaves the Vidyalaya inspected and also take into account the replies furnished by the Principal. The Principal should be given an opportunity to scrutinise and discuss the draft audit report and suggest any omission or modification. An opportunity should be provided to rectify the routine objections, wherever possible, even on the spot.

(b) The Inspecting Officer shall put up the draft audit report for perusal by the Assistant Commissioner before it is formally issued to the Principal concerned. A copy of the audit report shall also be forwarded to the Deputy Commissioner (Finance) for such scrutiny as may be deemed necessary.

(c) If there is any glaring irregularity involving misappropriation/ defalcation of funds, full facts should be immediately reported through the Asstt. Commissioner of the Region to the Commissioner, KVS for departmental action.

Follow--Up Action

226. i) Necessary follow up action in respect of internal audit reports shall be taken by the Audit and Accounts Section in the Regional Office. The reports can be closed only after obtaining the orders of the Asstt. Commissioner.

ii) Follow up action in respect of serious objections found in the audit reports on receipt of their copies will also be initiated by the Audit Section in the Sangathan Office for necessary orders at the appropriate level.

Chapter – 24

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 one month :

- (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 Vice-Principal or the senior-most Post Graduate teacher-in-charge. Certificate of amount handed over and taken 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) Service Books.
 - (c) Confidential documents (in case of transfer of Principal).
 - (d) Keys of office almirah, etc, (including duplicate keys of laboratories, etc.).
 - (e) Fidelity bond furnished by UDC/LDC.
 - (f) Receipt books.
- (iii) Specimen signature of the relieving official duty attested should be intimated to the bank concerned.
- (iv) The physical stock of valuable articles 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,

computer room, crafts room, drawing room, etc. Each equipment costing over Rs.5000 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.1000 may be entrusted to the Vice-Principal/senior-most P.G.T. for meeting petty contingent expenditure. If the absence occurs towards the end of the month, the 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) – collection 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 Regional Office

Monthly

Monthly Report on the Finance of Vidyalayas (C.S. 1)-7th.

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 'Vidyalaya Vikas Nidhi' (C.S. 38)

15th April

15th July

15th October

15th January

Quarterly statement in respect of Hostel Fund (C.S. 57) -do-

Half-yearly

Statement of GPF-cum-Pension Optees due to retire

Within next 18 to 24 months (C.S. 62A)

-1st January

-1st July

Yearly

Annual Statements of Accounts (School Fund, Vikas Nidhi and Hostel Fund)	-30th April
Copies of Register of Assets	-30th April
Budget proposals – Revised Estimates of current year and Budget Estimates for next year	-20th August
Report 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, Vikas Nidhi 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 denomination 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 stamps 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 relevant 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 authorised to have a telephone for official purposes, Residential phone for the Principal is not allowed, except that extension of telephone facility at the residence of those Principals who live within the vidyalaya premises may be approved subject to usual conditions. 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. Report 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 numbers 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 Vikas Nidhi on excursions and educational tours should be met only to the extent indicated in these instructions and the Vikas Nidhi funds 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 500 Kilometers 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 Vikas Nidhi budget should also be intimated alongwith 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 Vikas Nidhi 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 no case, should more than three escorts 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 Group 'D' 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 Vikas Nidhi. Necessary advance for meeting the expenditure on the escorting staff members may also be taken from the Vikas Nidhi. No daily allowance and travelling allowance will be paid to escorts, either from the School Fund or Vikas Nidhi.
- (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 entire school goes for educational excursions in groups to places according to the need but within the city or its proximate outskirts once a year, there is no objection to meeting the entire or part of the expenditure out of Vikas Nidhi in respect of each group provided the students of all classes are covered.

Explanation : The entire or part of expenditure should be interpreted to mean only the cost of transportation in respect of the tour which should be restricted to within a radius of fifty kilometres. The excursionist have to return to the Vidyalaya on the same day and no night halt is permissible. No

part of the expenditure on refreshment is to be met from Vikas Nidhi. The students are required to bring their own refreshments.

Norms of Administrative & Accounts Staff in Kendriya Vidyalayas

237-A. The administrative and accounts staff in Kendriya Vidyalayas may be sanctioned on the basis of the following norms :-

For KVs with enrolment	Supdt.	Head Clerk	UDC	LDC
Upto 800	-	-	1	1
801 to 1000	-	-	1	2
1001 to 1600	-	1	1	2
1601 to 2000	-	1	2	2
& above	1	-	3	3

Payments of License Fee

237-B. An allottee has to pay either the flat rate of license fee in respect of the type of accommodation provided to him or 10% of his emoluments whichever is less. Further –

- (a) When an allotment of official accommodation or alternate accommodation is accepted, liability for its license fee will commence from the date of occupation or the eighth day from the date of receipt of the allotment, whichever is earlier.
- (b) If after acceptance, possession is not taken of the accommodation within eight days from the date of receipt of allotment letter, license fee will be charged from such date upto a period of twelve days for which period House Rent Allowance is also not payable.
- (c) At least ten days' intimation is to be given to the Allotment Officer for vacation of residence, when the allotment of the residence will be deemed to have been cancelled with effect from the eleventh day of the receipt of intimation, or the date specified in the letter whichever is later. Failure to give due notice will entail payment of license fee for ten days or the number of days by which the notice falls short of ten days.

Chapter – 25

PRESERVATION OF ACCOUNTS RECORDS

238. 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 file and kept in safe custody for production to Inspecting Officers or the Audit Department/Ministry/Sangathan.

239. 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 Director of Audit/Accountant General or the Internal Inspection Party of the Sangathan should not be destroyed until the objections are admitted by the authority concerned finally.

240. 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.

241. 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 the Annexure, 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 register in the new registers.

ANNEXURE
(Art. 241)

Sl.No.	CS Form Sl.No.	Name of the record	Period of preservation
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
9.	14	(a) Pay bills (containing Acquittances)	35 years
		(b) Pay bills (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

1	2	3	4
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
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

1	2	3	4
27.	32	Bill for Medical Reimbursement	6 years
28.	33	Claim for Children's Education Allowance	6 years
29.	34	Claim for Reimbursement of Tuition Fees	6 years
30.	35	Register of Tuition Fees Reimbursed	10 years
31.	36	Leave Account (Service Book)	20 years after death or retirement.
32.	37	Last Pay Certificate	6 years
33.	38	Quarterly Statement of Vikas Nidhi Account	3 years
34.	39	Average Pay Statement	6 years
35.	40	Register of Provident Fund	30 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	10 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

1	2	3	4
42.	48	Register of Breakage Articles	6 years
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 to 61	Book Store Accounts	5 years
51.	62	Register of Undisbursed Accounts	3 years or till A.G's audit/ internal inspection is over, whichever is later.
52.	-	Register of Assets Acquired out of Grants	20 years Permanently
53.	-	Correspondence Files, Statements, etc.	3 years
54.	-	Standing Orders/Instructions issued by the Sangathan.	Permanently

PART II
APPENDICES

APPENDIX 1

DETAILS OF FINANCIAL POWERS DELEGATED TO THE PRINCIPALS OF KENDRIYA VIDYALAYAS

Important: While exercising the delegated powers as indicated below, all purchases and procurements of goods and services exceeding Rs.5000/- will be made with the approval of the Executive Committee of VMC as notified vide O.M. No.2-16/87-KVS (Admn.-I) dated 23.04.1999.

S.No. (1)	Nature of power (2)	Power delegated (3)	Remarks (4)
(A)	For items not specified below:- (i) Recurring (ii) Non recurring	Upto Rs.500 in each case Upto Rs.2000 in each case	All the purchases/procurements of goods and service's exceeding Rs.5000/- in value will be made with the approval of the Executive Committee, V.M.C.
(B)	For items specified below:-		
1.	Bicycle	A) Full-powers for replacement of condemned ones. Purchase to be made through DGS&D where available. B) Repairs upto Rs.300 per year.	Only one bicycle is sanctioned for a Vidyalaya.
		Note: 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.

2. Conveyance/Hire

Upto Rs.150 for an official in any one month for journey by Public Conveyance. Conveyance/Hire can be reimbursed only to an employee other than the Principal who:-

- i) is despatched for duty to a place at some distance from the Vidyalaya if only the employee concerned is not entitled under the normal rules to draw the travelling allowance for the journey; or
- ii) The employee is summoned to office outside normal office hours of duty by the special order of the Principal. Reimbursement of conveyance/hire could be made in accordance with the scheduled scale of charges for the conveyance used. The conveyance/hire should not be granted in respect of a journey for which the employee concerned is granted any

In respect of the Principal the approval of Chairman, Vidyalaya Management Committee is to be obtained and in such cases also, the conditions set out in Col.3 will apply.

compensatory leave or is otherwise to receive any special remuneration for the purpose of the duty which necessitated the journey.

iii) As far as possible, only public conveyance should be used except for bringing, cash and Group D staff should utilise the office bicycle. 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.1000/- p.a. (ISI marked chemicals to be used for refilling whenever necessary) to ensure quality.

5. Instruments, minor equipment & apparatus (other than furniture)

Upto Rs.2000/- per annum

This is only intended for the office of the Vidyalyaya and not for Laboratory etc.

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 are not occupied by the

Vidyalaya, only proportionate charges based on the accommodation actually occupied by the Vidyalaya shall be paid.

- ii) No Municipal Taxes are payable on public buildings situated in cantonments.
- iii) If any portion of the Vidyalaya building is occupied by an employee of the Sangathan, proportionate charges are to be recovered from the occupant on the basis of area of occupation or any other equitable basis to be got approved by the Chairman.

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

As per instructions issued by HQ vide letter No.F.8-4/92-KVS (Works-II) dt.18.2.93 upto limits as follows:

- i) A Type Rs.8000/-
- ii) B Type Rs.10,000/-
- iii) C Type Rs.12,000/-

Installations in such buildings and repairs to such installation

- ii) In case of the rented building, 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 Vidyalaya.

8. Post & Telegraph Charges

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

i) Full Powers subject to the following:

i) Communication 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 Vidyalaya'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 official at fault.

ii) Commission on Money Order

ii) Full Powers.

9. Telephone Charges:

i) Installation of new telephone:

The approval of the Sangathan is to be obtained for installation of a phone at the Vidyalaya. It should be ensured

Note: It should be ensured that the call emanating from telephone relate to Vidyalaya business and the bill does not

- that the call emanating from telephone to Vidyalaya business and the bill does not exceed reasonable limits details of every trunk call must be reconciled in a specific register before payment is made.
- exceed reasonable limit. The bills of every trunk calls must be recorded in a specific register before payment is made therefore.
- ii) Payment of Telephone Bills Full powers for payment of Bi-monthly bills subject to existing Government restrictions.
- iii) Extension of telephone at the residence of the Principal in Vidyalaya Campus. Full Powers
10. i) Freight Charges Full Powers
- ii) Démurrage and wharfage Charges Upto Rs.50/- each case subject to a maximum of Rs.200/- per annum and report to Regional head.
- Note:* The justification is to be given in each case where demurrage charges are incurred due to no fault of any employee.
11. Printing and binding (including cost of paper & binding material) and stationery. Upto Rs.1000/- in each case not exceeding Rs.5000/- per annum.
1. Printing of question papers etc. for conducting examination is not covered, as the charges are debitable to pupil's Fund.
2. Stationery should be purchased in bulk to cover requirement for 6 months or

one year after calling for competitive quotations. A consolidated approval for purchase of stationery should be obtained at the time of making requisition for funds under contingencies and stationery should be purchase only within the limit approved by the Sangathan. In case where the limit so approved is exceeded, the Principal may incur expenditure to the extent given in Col.2 i.e. Rs.1000/- in each case and Rs.5000/- in all.

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|-----|---|---|
| 12. | Advertisement | Rs.1000/- in each case and
Rs. 5000/- per annum.
Nil |
| 13. | Legal Charges | As per scale laid down by Min. of
Law and Justice Govt. of India
subject to the condition that prior
approval of regional head is
obtained and Payment is made
according to authorised schedule
of the charges. |
| 14. | Visitors Entertainment expenses | Rs.100/- per month. |
| 15. | Liveries & Uniforms to Group 'D'
Staff | Full powers subject to eligibility for
the different group, stations, scales
and periodicity of supply and rates
prescribed. |

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| 16. Regional Language/Teaching Allowance | Full powers subject to specific budget provision. | |
| 17. Quotations-relaxing the requirement of atleast three quotations where-ever and whenever necessary. | Formal quotations may not be called for purchase upto Rs.1000/- at a time as per GPR provisions. | |
| 18. Repairs of furniture | Upto Rs.1000/- per annum for all incidental repairs. | Necessary provisions to be made for this purpose under "additional contingency" in the school fund budget. |

Note:-

ANNEXURE 'B'

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

Sl. No. (1)	Rule No. (2)	Name of power (3)	Extent of power (4)	Conditions/restrictions, if any imposed (5)
I. UNDER FUNDAMENTAL RULES				
1.	24	To sanction increments	Full powers in respect of staff under his control	
II. UNDER SUPPLEMENTARY RULES				
	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 approval of the Chairman, School Management Committee.
2.	206 and 208	To grant leave other than special disability, study leave and leave not due	Full powers for all his staff, if arrangements are 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.
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	

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|----|-----|--------------------------|---|---|
| 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. |
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III. UNDER GENERAL FINANCIAL RULES

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|----|-----|--|---|--|
| 1. | 124 | Disposal of obsolete, broken or unserviceable stores (including furniture) | Write off of the book value of articles broken upto Rs.1000/- per annum based on the Report of a Condemnation Committee/Board. [Circular No. F.16-1/96-KVS (Admn.-I) dated 17.12.1996 refers] | <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 Executive Committee, VMC has full powers upto Rs.50,000/- in a year to condemn stores of all kinds. However, all cases involving fraud, embezzlement, misappropriation or theft will be condemned only with the approval of the Commissioner, KVS.</p> |
|----|-----|--|---|--|

2.	222 and 231	Power to sanction advance of T.A. on transfer, in the interest of the Sangathan	Full powers for his staff	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 the 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.
4.	212	Grant of cycle/fan advance	Full powers	Subject to availability of funds with the Regional Officer.

IV. UNDER CENTRAL TREASURY RULES

1.	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

1.	Section 1	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.
*2.	Ministry of Finance O.M.No.	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

F.21(EV)
(B)/61
dt. 12.7.61

monthly accounts returns.

- *3. Ministry of Fin. To grant T.A. Advance for medical treatment Nil
- O.M.No.
F.61(15)-
FB(B)/62
dt. 14.12.62
read with
their O.M.
No. F.61(15)-
EV(B)/60
dt. 24.8.63

Such cases should be referred to the Regional Officer for prior sanction.

*As amended from time to time.

**VI. UNDER KENDRIYA VIDYALAYA (EMPLOYEES)
PROVIDENT FUND RULES, 1975**

- | | | | | |
|----|----------|---|---|--|
| 1. | 6 | To act as Controlling Officer for the purpose of nomination | Full Powers in respect of staff of Kendriya Vidyalaya | |
| 2. | 8 and 23 | To act as Controlling Officer for the purpose of maintaining accounts | Full powers in respect of staff under him | |
| 3. | 11 | To sanction ordinary advances | Full powers in respect of down in staff under him | Subject to the condition laid down in the Rules. |

VII. MISCELLANEOUS

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|----|--|--|--|
| 1. | To act as Controlling Officer for the purpose of Leave Travel Concession | Full powers in respect of staff under him | Subject to the conditions, etc. laid down in the Leave Travel Concession Rules. |
| 2. | To sanction Children's Educational Allowance | Full powers in respect of staff under him | Subject to the condition laid down in Children's Educational Allowance Rules. |
| 3. | To sanction reimbursement of tuition fees | Full powers in respect of staff under him | Subject to the condition prescribed by the Sangathan |
| 4. | To forward application for higher posts in other departments | Full powers in respect of employees upto to T.G.T. grade to other departments in the country | Subject to guidelines issued by the Sangathan from time to time. |
| 5. | Power to sanction discretionary holiday | Power to be exercised under intimation to the Assistant Commissioner. | Subsequent charge, if any, will require the approval of the Asstt. Commissioner. |
| 6. | To hold Annual day/ Sports day | Full powers | |
| 7. | To take students on excursions to other cities and towns | Powers to be exercised for excursions and educational trip to places upto 400 K.Ms. | Except for local trips, this will be done during holidays/vacation. |

APPENDIX 2
NORMS OF EXPENDITURE APPROVED FOR THE RELEASE OF FUNDS TO
KENDRIYA VIDYALAYA FOR VARIOUS PURPOSE
(Also see notes at the end of this Appendix)

<i>Sl. No.</i> (1)	<i>Nature of Expenditure</i> (2)	<i>Revised Norms approved for school</i> (3)	<i>Nature of items included under each head</i> (4)
1.	Pay and Allowances	Actuals for the staff approved	(1) Only allowances which are approved by the Ministry of H.R.D. (Deptt. of Education) K.V.S. (2) Management share of C.P. fund; and (3) Leave and pension contributions of deputationists and pensionary charges in respect of G.P.F. optees serving in project schools.
2.	Contingency	$Cn = 40,000 + 50n$ Where Cn denotes Contingency in Rupees to be sanctioned and n is the enrolment of students, as on 1st August.	Items as per Article 162.
3.	(a) Special Contingency	Rs.40,000/- when new Vidyalaya is opened. Thereafter, replacement cost of items wherever necessary.	A duplicator, a Typewriter, a Clock, a cycle & fire extinguisher.
	(b) Additional Contingency	Actual requirement	(i) Unpaid bills in respect of water and electricity.

- (ii) Municipal rates and taxes.
- (iii) Fees for Central Film, Library CBSE, etc.
- (iv) Repair of Furniture exceeding Rs.

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.

- (1) List as approved by the Sangathan from time to time.
- (2) Equipment for teaching Geography.
- (3) Maps, Charts and specified instruments and appliances.
- (4) Drawing equipments and painting materials.

Sports equipments and other materials required for first aid, scouting guiding, P.T., Jr. Red Cross, Maxkenzi Courses etc. Out of the amount as indicated in Col.3, Rs.25/- per student are to be allotted for Primary Sections and spent only for them.

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| 4. Library | Initial grant: Rs.100/- per student subject to a minimum of Rs.10,000/- per school.
In subsequent years: Rs.10,000/- per annum for every block of 400 students or less. |
| 5. Teaching Aids
(including equipments for teaching Geography as elective) | Initial grant: Rs.50/- per student subject to minimum of Rs.25,000/-
In subsequent years: Rs.50/- per student in respect of increase in enrolment over the previous years, subject to a minimum of Rs.12,500/- per annum for schools with strength of 400, Rs.20,000/- per annum for schools with strength of 800 and Rs.25,000/- for schools with over 800 students. |
| 6. Sports Equipment | Initial grant: Rs.150 per student.
In subsequent years: Rs.2500/- per annum for every block of 100 students or less with a minimum of Rs.10,000/- per annum for a school with the strength of 400 or less. |

7. Laboratory Equipments,
Physics, Chemistry &
Biology
(Initial grant)

1. Rs.160,000/- for schools having classes I to X one section each in IX and X.

The break-up of each unit separately would be:

1. Physics—Rs.60,000/-
2. Chemistry—Rs.50,000/-
3. Biology—Rs.50,000/-

2. Rs.200,000/- (with two sections each in IX and X):

1. Physics—Rs.70,000/-
2. Chemistry—Rs.60,000/-
3. Biology—Rs.70,000/-

Note: For every additional section exceeding 3 sections in classes IX and X additional Rs.5000/- for each lab.

3. Rs. 250,000 for schools having classes I to XII with one section each in XI and XII.

The break-up of each unit separately would be:

- Physics—Rs.85,000/-
Chemistry—Rs.75,000/-
Biology—Rs.90,000

Note: For every additional section additional Rs.5000/- for each lab.

For replacement—Rs. 10,000/- per year for schools with classes I to X and Rs.15,000/- per year for schools with classes I to XII.

8. School Furniture
(including furniture for
Library, Laboratories etc.)

Actual requirements on the basis of approved scales of furniture.

This includes requirements for class-rooms, Laboratory, Library, Staff Room and Office Room. Due, regard should be paid to

9. Craft Equipment (SUPW Programme)	Initial grant: Rs.20,000/-	usefulness and economy. Luxury items should not be purchased.															
10. Audio-Visual Aids	Rs.25,000/- initially.	<ol style="list-style-type: none"> 1. Electrical gadgets and their repairs. 2. Equipment for sewing, needle work and embroidery. <p>Audio, Microphone, amplifier, loudspeakers and accessories and other items recommended by the National Institute of Audio Visual Education (N.C.E.R.T.). It includes linga-phone, tape-recorders, 16 mm Projector.</p>															
11. Rent of School Building	Actuals on the basis of certificates of reasonableness of rent from appropriate authority e.g. C.P.W.D., State P.W.D., Controlling Authority etc. 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 Equipment	Initial Capital outlay: Actual requirements, subject to maximum of Rs.200,000/- in each case for a unit of 60 Boarders. Annual grant: Actuals upto Rs.20,000/- for replacement and additions.	This includes furniture, and equipment for dormitory, dining hall, kitchen, sick room and Nurses quarters.															
13. Consumable articles for Laboratories	<table border="0" style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td style="text-align: center;">Class I to X</td> <td style="text-align: center;">I to XII</td> </tr> <tr> <td>(1) Chem Lab.</td> <td style="text-align: center;">Rs.8000/-</td> <td style="text-align: center;">Rs.30,000</td> </tr> <tr> <td>(2) Phy. Lab.</td> <td style="text-align: center;">Rs.4,000/-</td> <td style="text-align: center;">Rs.10,000/-</td> </tr> <tr> <td>(3) Biology</td> <td style="text-align: center;">Rs.10,000/-</td> <td style="text-align: center;">Rs.25000/-</td> </tr> <tr> <td></td> <td style="text-align: center;">-----</td> <td style="text-align: center;">-----</td> </tr> </table>		Class I to X	I to XII	(1) Chem Lab.	Rs.8000/-	Rs.30,000	(2) Phy. Lab.	Rs.4,000/-	Rs.10,000/-	(3) Biology	Rs.10,000/-	Rs.25000/-		-----	-----	This includes chemicals and consumables for single section in classes IX and X. 50% increase for every additional section. Similarly 50% increase for additional section in XI and XII.
	Class I to X	I to XII															
(1) Chem Lab.	Rs.8000/-	Rs.30,000															
(2) Phy. Lab.	Rs.4,000/-	Rs.10,000/-															
(3) Biology	Rs.10,000/-	Rs.25000/-															
	-----	-----															

Rs.22,000/- Rs.65,000/-

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|----------------------------------|--|---|
| 14. Rate of pay of kitchen staff | Monthly wages of the hostel kitchen staff which shall be based on the rates prescribed by the District Magistrate/Collector under the minimum wages act, to be approved. | Other previliges as per Article 213 of Accounts Code. |
| | <i>Note:</i> Consolidated rate of Pay—Required to be reviewed after one year. | |

- Notes:* (1) Where the actual requirements of a school are less than the amount admissible under the approved norms in any case, only the actual requirements will be released.
- (2) Under items against Sl.No.2,4,5,6,7 and 13, where the norms of expenditure are based on the number of students, the actual funds to be given to a school will be released on the sanctioned student strength of the Institution. As and when the sanction is increased, initial funds will be given for the additional students only.

APPENDIX 3

YARDSTICKS FOR PURCHASE OF FURNITURE

Note:- The quantities given in the Appendix represent maximum that a school can purchase as detailed in drawing No.1 to 19 in the Kendriya Vidyalaya Sangathan publication entitled "School Building (revised norms and specification)". In respect of existing school which were taken over, the quantity of Furniture taken over should, therefore, be set off against the yardsticks given below;—Prior approval of the Commissioner, Kendriya Vidyalaya Sangathan shall have to be obtained for purchase of additional requirements, if any.

<i>Name of Article</i>	<i>Yard stick</i>
1. Desks (with seat)	
(a) 96 cm x 45 cm (Primary Section)	(a) One for two Students
(b) 112 cm x 45 cm (Other than Primary Section)	(b) One for two Students
2. Black Board with stand where they are not inbuilt	(a) One for each Class-room
	(b) One for Art room
	(c) One for Activity room
	(d) One for each Lab.
	(e) One for Gen. Science room
	(f) One for Social Science room
3. Teachers Tables	(a) One for each class room
	(b) One for Art room
	(c) One for Activity room
	(d) One for each Lab.
	(e) One for Gen. Science room
	(f) One for Social Science room
4. Office/Teachers' Chairs	(a) One for each class room
	(b) One for Art room
	(c) One for each Lab
	(d) One for Gen. Science room
	(e) One for Social Science room
	(f) Two for Activity-room
	(g) Four for Principal's room
	(h) Two for Vice-Principal's room
	(i) Six for Office-room
	(j) 1/4 of sanctioned staff for staff room
	(k) 4 for outside the Principal's room
	(l) Two for Library room

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| 5. | Students' Chairs for Library | 40 i.e. 5 for each Library table |
| 6. | Wooden Almirah where not in built | (a) One for each class room
(b) One for Library room
(c) Two for Office
(d) 1/6 of total strength of teachers
(e) One for each Lab.
(f) Two for Social Science room
(g) Two for Art room
(h) Four for Activity room |
| 7. | Officers Table | (a) One for Principal
(b) One for Vice-Principal |
| 8. | Office Table (120 cm x 80 cm) | (a) One for each Office Staff |
| 9. | Office Rack (30 cm x 80 cm) | (a) One each for Principal's and Vice-Principal's room
(b) One for each office staff
(c) One for Library |
| 10. | Durries | (a) One for Principal's room
(b) Five for Activity room |
| 11. | Cellotax Board | (a) One for Principal's room
(b) Four for Library
(c) One for each Lab.
(d) Two for Activity room
(e) One for Social Sciences room
(f) Two for Art room |
| 12. | Map Stand | Six for Social Sciences room |
| 13. | Long Library Table (240 cm x 100 cm) | (a) Two for staff room
(b) Eight for Library |
| 14. | Library Almirah/book rack (300 cm x 50 cm x 185 cm height) | (a) One for every set of 300 books
(b) One for Activity room
(c) Two for Office |
| 15. | Newspaper stand | Two for Library room |
| 16. | Lab Demonstration table (250 cm x 85 cm x 83 cm height) | Six for each Lab and Gen. Science room |
| 17. | Science Almirah where there are no inbuilt facilities | Six for each Lab. and Gen. Science room |
| 18. | Lab. Working Table (180 cm x 100 cm x 83 cm height) | Six for each Lab. and Gen. Science room |

19.	Lab. Stools	24 for each Lab. and Gen. Science room
20.	Drawing Desks	One for each student subject to maximum No. of students in any class/section.
21.	Drawing stools	One for each student subject to maximum No. of students in any class/section.
22.	Miscellaneous:	
	(i) Officer's Chair	One for each Principal's and Vice-Principal's room
	(ii) Steel Almirah	(a) One for Principal's room (b) One for Office (c) One for Biology Lab.
	(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 (120 cm x 75 cm)	Four for staff room
	(vii) Catalogue cabinet	One for Library
	(viii) Magazine Rack	Two for Library
	(ix) Balance tables (75 cm x 45 cm)	(a) Six for Physics Lab. (b) Six for Chemistry Lab. (c) Two for Biology Lab. (d) Three for Gen. Science room
	(x) Notice Board	Three for each school
	(xi) Attendance Board	One for each school
	(xii) Sign-Board	One for each school
	(xiii) Wall clock	One for each school
	(xiv) Type writer	One for each school
	(xv) Cycle	One for each school
	(xvi) Duplicator	One for each school

Note : Expenditure on items noted against Serial No.22 (xiii), (xiv), (xv) and (xvi) is to be met out of "special contingency" fund.

APPENDIX 4**SPECIMEN FORM OF INVITING QUOTATIONS AND PURCHASE ORDER**

The following form (with minor changes where required) is to be adopted for inviting 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 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 therefore 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 reserves 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. Quotation which do not comply with the above conditions are liable to be rejected.

Station:

Principal, Kendriya Vidyalaya

Date:

(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 contract, you are to furnish a Security Deposit 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 upto..... 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 5
PERIOD OF EFFECTIVE LIFE OF ASSETS
Furniture

<i>S.No.</i>	<i>Name of Article</i>	<i>Life fixed years</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.	Laboratory Table Chemistry	8 "
28.	Laboratory Table Domestic Science	8 "
29.	Laboratory Table 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 (Barss)	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 years
2. Beaker	"	1 "
3. Burette	"	3 "
4. China Dish	"	1 "
5. Conical Flasks	Glass	1 "

6.	Dessicator	Glass	5 "
7.	Gas Jar Dises	"	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.	Confiave 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; Phenomenon of seasons, 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 Plane Table	5 years
	if unattacked by white ants
8. Thermometer and Barometer	1 year
9. Rain Gauge	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. " 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 "

Glass Apparatus : Breakable

16. Jars and other Museum Sets	1 "
17. Pett Dishes, Slides, Cover Slips, Watch Glass, Beakers, Flasks, Test Tubes etc.	5 "
18. <i>Apparatus for Plant Physiology</i>	
(a) Made of Glass	5 "
(b) Made of Metal	5 "

Articles of Domestic Sciences/Home 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. Chintas	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 years
(c) Protha	6 mths.
(d) Share (Phali)	3 years

2. <i>Meston Plough</i>	
(a) Plough Body	7 years.
(b) Mould Board	5 "
(c) Share (Phali)	3 "
(d) <i>Handles</i>	
(i) Iron Handle	7 "
(ii) Wooden Handle	3 "
3. Cultivator	12 "
Times of Cultivator	4 "
4. Persian Wheel	15 "
Bucket with Chain	5 "
	(the buckets may not last more than 3 years in saline water)
5. Pata	10 "
6. Yoke	6 "

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. Joli	5 "
8. Rake	3 "
9. Pilchi (Dranti)	3 "
10. Roller	15 "
11. Mecormic Cultivar	15 "
12. Leveller	15 "
13. Speed Drill	15 "
14. Harrow	12 "
15. Planker	15 "

Non-Consumable Articles of Hygiene and Physiology

Models

1. Human Wiscera	12 years
2. Human Thorax	12 "
3. Human Eye	12 "
4. Human Ear	12 "
5. Human Larynx	12 "
6. Human Brain	12 "
7. Human L.S. Kidney	12 "
8. Human Heart	12 "
9. Human Lungs	12 "
10. Human Blood Circulatory System	12 "

11. Human Excretory System	12 "
12. Human Skin	12 "

Charts

1. Skeleton Articulated and Disarticulated	6 years
2. Muscles	6 "
3. Digestive System	6 "
4. Teeth	6 "
5. Blood Vascular System	6 "
6. Nervous System	6 "
7. Excretory System	6 "
8. Eye	6 "
9. Ear	6 "
10. Eye Testing Charts	6 "
11. Artificial Respiration	6 "
12. Life History of Mosquito	6 "
13. Life History of House Fly	6 "
14. Control of Malaria	6 "
15. Skin	6 "
16. Bones, Rattlea Bed Lring, Sand Fly	6 "

Slides

1. T.S. of Stomach	3 Years
2. R.S. of Intestine	3 "
3. Blood-Stained	3 "
4. Striped Muscles	3 "
5. Unstripped Muscles	3 "
6. Cardic Muscles	3 "
7. Bones	3 "
8. Cartilage	3 "
9. Kidney	3 "
10. Liver	3 "
11. Skin	3 "
12. Spinal Cord	3 "
13. Squamous Opthelium	3 "
14. Columnar Epithelium	3 "
15. Ciliated Opthelium	3 "
16. Areolar Tissues	3 "
17. Cotton Fibres	3 "
18. Wool Fibres	3 "
19. Linen Fibres	3 "
20. Skin Fibres	3 "
21. Max. of Fibres	3 "
22. Adipose Tissue	3 "
23. Potato Starch	3 "
24. Rice Starch	3 "
25. Sand Fly	3 "

26. Bed Lring	3 "
27. Wheat Starch	3 "
28. Louse	3 "
29. Mosquito	3 "
30. Larva of Culax	3 "
31. Larva of Anophelex	3 "
32. Flea	3 "

Jar Specimens

1. Life History of Mosquito Culex and Anopheles	3 years
2. Life History of House Fly	3 "
3. Life History of Bed Bugs	3 "
4. Life History of Louse	3 "
5. Kidney in Section	3 "
Human Skeleton-articulated	5 "
Human Skeleton-disarticulated	5 "

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 6

INSTRUCTION FOR THE PREPARATION IN ANNUAL ACCOUNTS AND PRINCIPLES OF CLASSIFICATION

General Principles

The Annual Accounts should be prepared separately for the School Fund, Vidyalaya Vikas Nidhi, Hostel Fund and Book—Store.

A. SCHOOL FUND

Accounts Records to be Maintained

The cardinal principle in preparing the annual accounts of the school is that the accounts should be prepared on cash basis based on the double entry system of accounting. The basic material for compilation of the annual accounts is provided by the following records which are to be maintained and posted by the Kendriya Vidyalayas on a day-to-day basis as and when the transactions take place:

- (i) Cash Book; which is in effect, a classified record of the cash receipts and payments of the school; and
- (ii) Register of Adjustments pertaining to book transactions which do not involve receipt of payment of cash;
- (iii) Ledger; which is the summaried record or repository of the transactions of the school.

As a rule, 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 payment side of the Cash Book will have a corresponding entry on the debit (Dr.) side of the Ledger.

Exception

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 because it only involves transfer of Cash in hand to Bank or Vice-Versa.

Note: Treatment of Undisbursed Pay and Allowances and cancelled cheques:

(1) Ordinarily Pay and Allowances drawn for disbursement should be paid within one month of their drawal. Where, however, these remain undisbursed for more than a reasonable time, then it may be deposited into Bank and credited to Pay and Allowance. Similarly when a fresh cheque is not issued in lieu of a cancelled cheque, the value of the cancelled cheque should be credited to the relevant head. The credit of the undisbursed/unpaid amount is to be treated as deduct expenditure under the relevant head instead of treating it as a receipt or Misc. Income.

(2) When a cheque issued is cancelled and fresh cheque is issued in lieu thereof no accounting adjustment entry is necessary as expenditure has already been accounted for except making red ink entries on the payment side of the cash book by keeping a corresponding note indicating the drawal of fresh cheque against the cheque drawn earlier since cancelled.

In the Ledger, a separate account should be opened for each head of the expenditure in the forms of given in Part-II of the Volume-I.

Structure of Annual Accounts

(3) The Annual Accounts comprise three parts, viz. (i) Receipts and Payments Account (ii) Income and Expenditure Account and (iii) Balance Sheet. 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 sources 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.

Note : It is accompanied by Supplementary Index of Adjustments made during the year in respect of adjustments accounts received from Construction Agencies adjustment carried out in respect of Provident Fund and Group Insurance deductions etc losses written off and deposits forfeited etc.

Part (ii) Income and Expenditure Account This consists of that part of the Receipts and Payments Account which relate 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 (including income from sale of disposal articles) and expenditure which does not result in the creation of assets of a durable nature and receipts of funds from Kendriya Vidyalaya Sangathan. The net difference between the debit and credit sides of the account over expenditure over income will be transferred to Balance Sheet as addition or reduction of capital fund on liability side.

Part (iii) Balance Sheet (or the statement of Assets and Liabilities) This is a 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 accounts which relates to the 'Capital' items of the year.

On the right hand side, the assets of the durable nature purchased out of the funds released by the Kendriya Vidyalaya Sangathan will be exhibited while on the other side capital fund being the net difference between the debit and credit sides of the Income and Expenditure Account will be exhibited. The itemwise details in respect of outstandings on Liabilities or Asset side under deposits, Advances and Remittances heads must also accompany in the prescribed form 'D' with year-wise details and reasons of non-settlement recorded their against.

General Principles

4. (i) The progressive totals of receipts and expenditure under the various heads as per the Receipts and Payment Account should tally with those as per the consolidated statement of Account for the month of 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 explained the corrections made.

(ii) 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 and the Balance Sheet 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 Income and Expenditure Account (Income side).
(b) Revenue expenditure	Expenditure on maintaining the staff and assets and purchase of consumable items.	transferred to the debit of Income and Expenditure Account (Expenditure side).
(c) Capital expenditure	Expenditure which results in the creation of concrete assets.	transferred to the Assets side of the Balance Sheet.
(d) Advances	Self-eliminating heads, i.e. Receipts and Payments set off each other.	the receipt and payments are paired and outstanding balance remaining unrecovered if any, is taken as 'assets' in the Balance Sheet pending set of subsequently.

<i>Nature of the item</i>	<i>Scope of the item</i>	<i>Disposal of the item</i>
(e) Earnest money and Security deposits	Self-eliminating heads, i.e. Receipts and Payments set off each other.	the receipt and payments are paired and outstanding balance, if any, is taken as 'assets' or liabilities in the Balance Sheet pending set off subsequently.
(f) Remittance heads	-do-	the receipts and payments are paired as remittance/ payments are made against the amounts recovered/received but in case balance, if any, remains then, it will be taken as '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 Accounts or the Balance Sheet or the items or receipts are paired off against the corresponding payments or the payments paired off against the corresponding receipts of 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) <i>Revenue expenditure:</i> (Generally all recurring expenditure)	<i>Capital expenditure</i> (Generally all Non-recurring expenditure)
<i>Pay and Allowances:</i> (entire amount) vide note below*	<i>Lab. Equipment</i> (entire expenditure)
Contingencies, excepting items given under Capital expenditure	<i>Audio Visual Equipment</i> "
<i>Rent of Buildings</i>	Furniture " (except repairs of furniture)
<i>Consumables</i>	<i>Library Books</i> "
<i>Sports Equipments</i>	Construction of buildings, Staff quarters and hostels
other than those given under Capital expenditure e.g. games material	(including additions and alterations to existing buildings) "
<i>Teaching Aids</i> other than those given under Capital expenditure	

Maintenance and repair of building
(other than additions and alterations
resulting in increase in the life of
building)

Vocational/Craft equipment
other than those given under Capital
Expenditure

* Note:

- (i) Gross amount of pay and allowances before effecting recoveries
- (ii) Teaching Allowance
- (iii) TA, Medical reimbursement LTC including advances
- (iv) Gross amount of Transfer TA adjusted excluding transfer advances
- (v) CEA, Tuition Fee reimbursement Washing Allowances etc.
- (vi) Management Share of CP Fund
- (vii) Leave Salary and Pension Contribution, if borne by K.V.S.
- (viii) Administrative overhead charges and Pension Contribution, in respect of Project Schools.
- (ix) Festival Advances (net after deduction of instalment recoveries effected).

(b) Classification of Certain Items

(i) Cost of repairs of 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 accounts.

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 as 'Miscellaneous Income'.

Example : Sale proceeds of old newspapers, grass, trees, within the school compound, interest on interest bearing advances interest on Bank Account, If any. The telephone charges pertaining to the same financial year realized from staff etc. should be treated as deduct expenditure under "contingencies" but where realization is made in subsequent year it is to be credited as "Miscellaneous Income."

Special Contingencies
such as Typewriter,
Duplicator, Electric Fan.

Contingencies
Office equipment
purchased out of Continge-
ncies such as cycle, heater,
clock, fire protection
equipment, etc. vide note
below:

Sports equipment of a
durable nature (vide note
below) e.g. Table Tennis Table.
Baskets Ball Board etc).
Teaching Aids of a
durable nature vide note
below (e.g. Orrery
apparatus)
Vocational/Craft Equipments
of a durable nature.

Note: In specific cases of doubt, (not in all cases articles the individual cost of which exceeds Rs. 5000/- including sales tax may be treated as Capital.

(ii) **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 due to non-observance of the conditions stipulated lapse to Sangathan as forfeited amount. (The forfeited money shall be reflected direct in the Balance Sheet in Liabilities side as minus against the head "Earnest Money/Security Deposit" by addition to "Capital Fund" under the column "Adjustments)."

(iii) **Construction** (a) *Executed by the School Management Committee.*

The amount paid from time to time to the contractors may directly debited to the head 'Construction Works' and 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., as Deposit Work*

The amount deposited with the agency either direct or through the school, should be shown under the head "Deposit with Construction Agency" separately for "Construction work" and "Maintenance and Repairs." When the work is completed and/or as and when the progress account of expenditure incurred is received from the agency which has to be obtained work-wise on monthly basis, the amount should be adjusted to the head "Land and Buildings" and or to "Maintenance and Repairs" according to the purpose for which it was deposited and a corresponding amount reduced from the deposit head "Deposit with the Construction Agency." The unutilised balance, if any, lying with the agency should be got back, after completion of the work under intimation to the Sangathan.

Note: On receipt of adjustment account for 'Maintenance and Repairs', the expenditure were pass through Income Expenditure Account will be reducing the amount under the deposit head.

(c) **Treatment of Certain Advance, Fund and Remittance Heads**

(1) **Advances**

Except the House Building Advance, responsibility to watch the recovery of Interest Bearing or Interest free advances sanctioned out of School Fund devolves on the School where it was disbursed. Outstanding balance to be recovered, if any,

should be shown as asset in the Balance Sheet pending set-off subsequently (The outstanding balance as on 31st March be shown on asset side of the Balance Sheet of which individual details yearwise be given in form 'D' in support).

Interest Bearing Advances

- (i) **Conveyance/ Personal Computer Advance** The amount sanctioned and paid for purchase of Motor Car/Scooter, Motor Cycle or moped/bicycle/personal computer and recoveries made thereof will only be shown against this head.
- (ii) **Other Advances** The advance sanctioned and paid for purchase of warm clothing and recoveries made thereof only be shown under this head. (This is admissible at Winter Stations only if permitted by KVS).

Interest Free Advances

- i) **Transfer T.A.** Advance (on transfer in Sangathan interest only)
- ii) **Flood/Drought** Advance (when permitted by special orders of the KVS)
- iii) **Other Advances** Under this head, the following amounts will be shown:
- i) Shortage of Cash.
 - ii) Embezzled amount.
 - iii) Excess payments made over amounts received/recovered.
 - iv) Any other unauthorised payment and/or amounts advanced or paid on behalf of other Vidyalayas/R.O./Hqrs.

if for any reason amounts could not be settled within the year, it should be shown as an asset in the Balance Sheet pending set off subsequently.

Note: (1) Advance sanctioned for tour T.A. (including in-service course), LTC, Medical expenses and festival should be charged to final head under (Pay and Allowances). Similarly advances for purchases out of contingencies and consumables etc, should be charged to respective final heads. The adjustment of such advances will be watched through a register to be maintained for the purpose and should be cleared early and there should be no outstanding balance on 31st March. The recoveries of festival advance effected shall be taken as deduct expenditure under "Pay and Allowances."

- (2) No advance of pay is permitted in Sangathan with transfer T.A. advance.

(2) House Building Advance

The control of advance sanctioned is exercised at the Headquarters office and the Schools function only as intermediaries in regard to disbursement of the amount and to effect recovery of the principal sum and interest thereon. According to the accounting procedure given below may be followed:

i) The amount as and when received for disbursement from Headquarters may be shown in Receipt and Payment Account on receipt side against. Other Remittances through KVS (i) House Building Advance per contra on payment side when the amount is actually paid. The amount must be disbursed immediately.

ii) The register of "House Building Advance" will be kept by each school in C.S. 42 to incorporate the payments made and amounts recovered during the year in respect of each of concerned employee.

iii) The amount recovered through the pay bill is to be remitted to the Sangathan (Accounts Section) every month with a schedule. the recoveries made and remitted may be shown in the Receipts and Payments under the Remittances sub-head. "House Building Advance/Interest recoveries from employees to be remitted to the Sangathan" respectively. (The un-remitted balances as on 31st March be shown outstanding in the Balance Sheet on liabilities side with supporting individual details yearwise in the Form 'D').

(3) Remittances

The transactions under the sub-heads should as far as possible, be managed within the year to avoid amounts remaining outstanding for any. The balance, if any, remaining unsettled/unremitted/unadjusted as on 31st March be shown on liabilities side of the Balance Sheet against the relevant accounts sub-head with supporting details of individual items yearwise in Form 'D'.

i) GPF/CP Fund Transaction	The net amount on account of GPF and CPF transactions (Receipts in respect of subscriptions plus recoveries of fund advances plus managements share minus payments in respect of P.F. advances and withdrawals) is required to be remitted to Sangathan. If this is not done under an existing arrangement, the amount not remitted should be exhibited as "Remittance from KVS (HQ) under accounts. The amount which remains unaccounted for as such on 1st April, should be shown as liability for the purpose in the Balance Sheet.
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Note: It is important to note that out of the monthly deductions when advance is paid even then the remittance to Sangathan will be exhibited in full in accounts. Since the advance has been paid on behalf of the Sangathan, therefore, alongwith monthly schedule debit voucher(s) will also be sent in support the balance amount.

ii) House Rent Recoveries from	The amount recovered through the pay bill is to be remitted to the dept. concerned every month. If for any
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the staff occupying quarters allotted by other departments G.P. Fund recoveries relating to deputationists

reason, the amount could not be remitted, it should be shown as a liability in the Balance Sheet.

- iii) 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 be remain as outstanding at the end of the year. Outstanding balance, if any, should be shown as a liability in the Balance Sheet.

(4) Other Remittances

The transactions of amount received, other than funds for recurring and non-recurring heads, for which expenditure is to be rendered (including refund of unspent balance) and recoveries made on behalf of other KVs should be shown against this head under the sub-heads as given below:

(a) Through KVS :

(i) House Building Advance for payment.

(ii) The amount for Summer Courses, Sports, Sports-talent, Scholarship, In-Service Courses, etc. remitted by K.V.S. should be shown against this sub-head.

(b) From other KVS for disbursement

Under the sub-head the amounts received from other Vidyalaya for disbursement to the employees who came on transfer or recoveries made from the employees on behalf of other Schools should be shown.

(c) Other direct receipts

Under this sub-head, the amount received from any other source other than KVs or refundable loan, with permission, should be shown.

(5) The details in prescribed forms as given below must also be rendered to accompany the Annual Accounts prepared for submission to Regional Office:

(i) Form 'AA' (Single)

Adjustment made during the year in respect of "Deposit with Construction Agency," "Losses, written off" and "Earnest Money/Security Deposits forfeited."

(ii) Form 'D' (Single)

Statement of details of amounts refunded to Regional Offices and/or Kendriya Vidyalaya Sangathan (Hqrs.) and details of outstanding both item-wise and year-wise, as on 31st March under Deposits, Remittances and Advances as shown on liabilities or Assets sides of the Balance Sheet.

(iii) Form 'E'
(in duplicate)

Extract from the Register of Assets acquired wholly or substantially during the year and progressive value upto the end of the year in respect of all immovable assets (Land and Building) irrespective of value and movable assets of Capital nature exceeding Rs. 1000/- in value individually as per Article 196 of the Accounts Code.

APPENDIX 7**DETAILS OF PERMISSIBLE EXPENDITURE FROM THE
VIDYALAYA VIKAS NIDHI**

Vidyalaya Vikas Nidhi covers the monthly collections originally made by Kendriya Vidyalayas from students in respect of Maintenance & Development Fund, Science Fund, Computer fees and Pupils' Fund, and day to day expenditure incurred from there. It is thus exclusively administered for the development of the school and overall welfare of the student community as under :-

I. ANNUAL REPAIRS & MAINTENANCE ETC.**A. School Building (Civil)**

- i) Masonry patch work: To rectify leakage/seepage in roofs & walls, patch work in plaster, floor, black board etc.
- ii) Water supply & sanitary installation: Repair and replacement of broken sanitary fittings, pipes, water supply fittings & fixtures, choked or broken rain water pipe, missing drinking water taps, cleaning of storage/service tanks.
- iii) Joinery: Repair and replacement of missing fittings including glass panes.
- iv) Internal white wash.
- v) Painting of doors and windows.
- vi) External finish preferably colour wash.

B. School Building (Electrical)

- i) Repair of damaged/exposed wiring.
- ii) Repair of MCBs, distribution Board including protective cover.
- iii) Replacement of damaged/missing fittings & fixtures like, switches choke, other facilities in light points etc.
- iv) Repair of fans.
- v) Repair of external electrification system.

C. Compound Wall

Repair and colour wash of the compound wall of the campus.

D. Internal Roads

Wherever there are bitumenous roads, these shall be repaired by the construction agency under special repairs as and when required. Patch repairs work of cement concrete roads can be done where ever needed.

E. Sports Facilities and Campus

Goal posts, basket ball boards, play equipments of primary children should be got repaired and painted every year so that defective parts are removed or repaired and contrast maintained to avoid safety hazards. The campus must be maintained properly to give a tidy look.

F. Gardening and Maintenance of School Park

- (i) Non-consumable items required for Gardening such as lawn-mower, Axes, Shovels, Garden Scissors, Grass-cutting Sword, Hose pipe, Bucket etc.
- (ii) Consumable items required for Gardening such as seeds, manure, plants, flower pots etc.
- (iii) Maintenance of School Garden and Parks.

II. CLASSROOM FACILITIES

- A. Purchase, repair and maintenance of class-room furniture and fixtures.
- B. Purchase and maintenance of Lab. Equipment including consumables as also the upkeep of the laboratories.
- C. Purchase, maintenance and development of facilities such as library (including educational technology and reprographic facilities), academic facilities, and infrastructure facilities, Vidyalaya Magazine and Student Diary.
- D. Procurement, maintenance and development of Computers and Computer related technology including e-mail, inter-net for students (not for office or administration).

III. STUDENTS ACTIVITY AND WELFARE

A. Vidyalaya Magazine, Calendar, Library Books, Reading Room, Magazines/ Periodicals etc.

- i) All expenses in connection with bringing out the Vidyalaya magazine, calendar, pamphlets and other publications connected with the running of the Vidyalaya.
- ii) Purchase of additional books for the library for improving facilities.
- iii) Binding charges library books, purchase of library accession and issue registers, labels, cards etc.
- iv) Purchase of additional library furniture and equipment.
- v) 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 Sports

- i) Purchase of Sports materials (other than main equipment), apparatus for gymnasium, equipment for students parks as Swing, Slipping-ladder, Merry-go-round, etc.
- ii) Purchase of kit.
- iii) Special expenditure on maintaining playgrounds and tracks in proper condition.
- iv) 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, photography of teams and players.
- v) Expenditure on conveyance of (a) players, teachers and peons deputed to accompany the school teams, (b) students and teachers called upon to attend functions and rehearsals organised by the school, (c) students participating in mountaineering and trekking expenditures sponsored by the Sangathan, (d) students to see the annual Inter-School Sports on the final day, etc.
- vi) Expenditure on conveyance of students and staff in connection with Inter Regional/National and SGFI Sports Meet on the final day function etc.
- vii) 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, lecture and discourses for the benefit of the students.
- viii) Expenditure in connection with special coaching to school students in scouting, guiding.
- ix) Expenditure on refreshments to school teams taking part in friendly matches, tournaments and functions. To guests teams in recognised tournaments (a sum of Rs.10/- per head per match will be spent on refreshments to players in all games except Cricket where a sum upto Rs.25/- per head per day is permitted).
- x) Annual contributions for KVS Sports Control Board.
- xi) Annual subscription to KVS for National Regional Sports and 50% cost of player to students taking part in the National meet.
- xii) DA to students @ Rs.60/- per student attending Regional/National Sports and tournaments. This should be reviewed annually.
- xiii) Expenditure on medals and certificates to winners and participants in school sports, inter-class or inter-house matches.

C. Audio-Visual Activities

- i) Expenditure on preparation of charts, models, posters, maps, bulletin boards, wall paintings, film scripts, pictures photo and scrap books, establishments 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 purchases and/or hire of TV sets Cassettes and Band equipments and Orchestra.
- iii) Expenditure on purchase and/or hire of stage material music apparatus, make up material, film strips, films projector public address equipment, tape-recorders, radios, gramophone records and photographic cameras and such other visual aids to education.
- iv) Expenditure on installation, servicing and maintenance (repair and replacement) of all audio-visual material purchased out of Vikas Nidhi.
- v) 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.
- vi) Expenditure on field trips, tours, excursions of places of historical and educational interest for the sake of visual education and observation subject to the provisions of Article 237.
- vii) Expenditure on conveyance and hospitality of guest and special invitees in the field of audio-visual education.
- viii) Excursion Tours:
 - a) Local excursions within the town or on the out skirts entire expenditure will be met out of Vikas Nidhi.
 - b) Excursion upto 500 kms - 75% expenditure on transport will be met out of Vikas Nidhi and 25% expenditure on transport will be met by the students. No expenditure on refreshment is to be met out of Vikas Nidhi. Pro-rata expenditure on escorts to be met from Vikas Nidhi as hitherto.

D. Pupil's Societies

- i) Expenditure on the organisation of Students' Council, Literary Clubs, Cultureal 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 Pupil's Societies.

- iii) Expenditure on the organisation of Youth Parliament, Expenditure on hire of shamianas.
- iv) Expenditure on stationery and other articles required in connection with regular constitution and conduct of the Pupil's Societies.
- v) Expenditure on hire of durries, furniture, on 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 almirah, boxes and locks for safe custody of examination papers, if the stock of furnitures 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 of hire of shamianas, loudspeakers etc. in connection with the School Day Celebrations.
- ii) Expenditure on hire of durries, furniture. Expenditure on printing report-cards, purchase/hire of make-up and dress material.
- iii) Expenditure on hire of stage materials for dramas, music and other cultural programmes connected with the school Celebrations.
- iv) Expenditure on printing of invitation cards, postage and stationery.
- v) Entertainment of visitors, students etc.

Note: The conditions and limit for incurred expenditure specified in Art.201 should be strictly adhered to.

G. Entertainment on Special Occasion

Expenditure on entertainment incurred on the occasion of visits of VIPs and on Special Occasions such as 26th January, 15th August, 2nd October, 14th November, KVS raising/School Annual/Sports Day etc.

H. Scouts and Guides

- i) Books Magazines and other useful literature pertaining to Scouting and Guiding.

- ii) Troops Record-Registers, Registration-Fee, Ledges and progress/test cards for members of the troops purchase of the following articles for Scout Meetings, Camps, rallies and hikes etc.:
 - a) National Flag and Scout Flag with necessary equipment. Canvas (purchasing or rental), Camp utensils and crockery, Kassies, Shovals, Axes and Pickaxes, Buckets and lanterns, Ground sheets and Durries Belts, Staffs, Scarves and whistles.
 - b) Material for imparting training in scout craft, pioneering, first aid, etc.
 - c) Musical instrument for Camp-fire and cultural performance by the troops.
- iii) Refreshment at the rate of Rs.10/- per Scout/Guide for outdoor meetings and camps.
- iv) Supply of a set of uniform with complete kit to the scout masters. The cost of the uniform shall not exceed Rs.1000. For this purchase, the ALTs and LTs will be intitled to a subsidy once in a block of a 2 years and scouters and guiders, once in a block of 3 years.

Note: (1) The subsidy for uniform for the official at the Divisional & State levels will be once in a block of 5 years, to be paid out the civil grant.

(2) The honorarium payable to the leader of training team of scouters/guiders @ Rs.500 per camp and to the assisting staff @ Rs.400 per camp will be paid from Divisional Association Fund for Basic and Advanced Courses and from State Association Fund for HWB, ALT and LT courses. No honorarium is, honour, payable for rallies, jambovers, testing camps, petrol header camps of scouts and activities related to the cubs and bulbul.

- v) Camp fee TA (Actual rail/bus fare) for attending camps, rallies, excursions and hikes.
- vi) Registration fee:
Registration fee should be paid.

I. Traffic Police/Adventure Club/Mountaineering/Trekking/Yoga/NCC Activities

- i) Expenditure on students participating in mountaineering and trekking expeditions sponsored by the Sangathan.
- ii) Expenditure on refreshment and transportation of Traffic Police/Adventure Club/Mountaineering/Trekking/Yoga students and escorts.
- iii) Hire charges of Shamianas, Durries and other equipment required for the camp, conveyance charges Rail Fares.
- iv) DA @ Rs.60 per student for Rallies/Camps.

J. SUPW Activities

- i) Expenditure in connection with SUPW as per the scales and guidelines issued by the Sangathan from time to time.
- ii) Consumables/Non-consumables material for the above activities.
- iii) Expenditure on exhibitions etc.

K. Medical/Sanitation

- i) Medical Fee to Doctor for Medical Check-up of students @Rs.5 for a medical examination of each child once/twice a year.
- ii) First aid Equipment and Medicines. Equipment for Sick Room such as Blanket, Bed Sheets, cots etc.
- iii) Weighing machines and Health Charts etc. Printing of Medical Cards etc.
- iv) Sanitary Equipment and Consumables for the School Building and Lavatories such as Brooms, Rags, Tub, Bucket, Phynile, Napthalene Balls, Cleaning Powder, Duster etc.

L. Employment of Workers on Part Time Basis

- i) Coaches for Athletics and Sports.
- ii) Groundsman.
- iii) Library Attendant.
- iv) Band master/Dance master/Artists.
- v) Skilled workers for SUPW Activities.

M. Miscellaneous

Any other expenditure for the benefit of the students/Vidyalaya.

APPENDIX 7A

PRIVATISATION OF CERTAIN SERVICES IN SCHOOLS

In order to improve the general state of cleanliness etc. in Kendriya Vidyalayas, it has been decided to allow the schools to engage the services of private agencies in the manner indicated below with immediate effect. The following three tasks may be given over to private agencies in case sufficient vacancies of Group 'D' staff exist in the schools:-

- a) Watch and ward duties of schools, presently being performed by Chowkidars.
- b) Cleaning of school buildings, toilets, class rooms including dusting of desks etc. presently being done by Safai Karamacharis.
- c) Proper maintenance of gardens, lawns and compound presently being done by malis.

2. The schools have been given sanction of Group 'D' staff on the following lines:-

- | | | |
|--|---|-------------|
| i. One section schools upto Class X | - | 5 Group 'D' |
| ii. One section schools upto Class XII | - | 6 Group 'D' |
| iii. Two section schools | - | 7 Group 'D' |
| iv. Three section schools | - | 8 Group 'D' |
| v. Four section schools | - | 9 Group 'D' |

(The strength would increase as per further increased classification of schools)

3. The services mentioned in para 1 can be privatised in phases, if necessary starting with one or two services depending on the vacancies of Group 'D' staff in the schools. The following vacancies would be required for privatising these services:-

- i. The watch and ward duties being performed by Chowkidars may be privatised in case there is one vacancy of Group 'D' in the school.
- ii. The services relating to cleaning of the Vidyalayas may be privatised if there is one vacancy of Group 'D'. In schools upto 2 sections and 2 vacancies in schools of more than 2 sections.
- iii. Services relating to maintenance of gardens, lawns and school compound etc., may be privatised if there is one vacancy of Group 'D' in schools upto 2 sections and 2 vacancies in schools with more than 2 sections.

NOTE:-

- a. The requirement of these vacancies are mutually exclusive.
- b. Schools need not follow the above sequence, if they are privatising the services in phases. They may follow their own sequence depending on their requirements.

- c. Vacancies would be calculated with reference to the sanctioned strength given in Para 2 above and no other document.
4. No service shall be privatised if the required vacancies are not there as this will lead to serious objections from the Audit point of view. The required number of posts shall be kept vacant thereafter, so long as the services are being taken from private agencies.
5. The Assistant Commissioners will make suitable re-deployment of Group 'D' staff in their Regions to create the necessary vacancies in schools where privatisation can be effected immediately and in due course thereafter.
6. Till such time these adjustments are made and all schools have been able to privatise these services, wherever possible, no fresh recruitment against a Group 'D' post in any Kendriya Vidyalaya would be made.
7. The selection and appointment of a private agency/agencies in this regard will be made by the Executive Committee of the Vidyalaya following the usual norms and procedures. The Vidyalayas would be at liberty to engage one agency for all three services or an agency for each service separately at its discretion. Preference would be given to recognised bodies of Ex-servicemen or approved/known agencies. The services of Directorate General Resettlement or Zila Sainik Board may be made use of wherever possible.
8. It must be ensured that the services of an agency and not individual workmen are hired for the above mentioned jobs. The contract shall be between the Vidyalaya and the agency alone and under no circumstances with an individual or a group of individuals.
9. Payment for these services would be made out of the Vidyalaya Vikas Nidhi. No ceiling is being fixed for this purpose. Rates must be fixed on per week basis for the whole unit {covered area, open area, surroundings, stairs, lobbies, corridors, toilets etc.} and for all items of work including cost of material. At times when work is taken for a period less than a week, because of closure of the school etc., rates would be calculated for a day and payments made accordingly.
10. Broad guidelines of the agreement which should be executed between the Vidyalaya and agency is enclosed.

**AGREEMENT FOR ENGAGING OF AGENCY FOR PROVIDING
SERVICES FOR CONSERVANCY, SECURITY AND GARDENING IN
KENDRIYA VIDYALAYA**

This agreement is made the ___ day of ___ of ___ between Kendriya Vidyalaya {Name of the Vidyalaya} (hereinafter called the Vidyalaya) of the one part and ___ (hereinafter called the Contractor) of the other part.

Whereas, the Vidyalaya desires to have certain services as mentioned in the Appendix-I/II/III to this Agreement executed on the basis of specification/schedule/ rates and each of which documents has been kept signed in duplicate by on behalf of the parties hereto for the purpose of identification and shall be treated as part or parts of this Agreement.

Now, it is hereby agreed by and between the parties as follows:

1. For the consideration hereinafter mentioned, the contractor shall, upon and subject to the condition annexed hereto, execute and complete the works as shown and described.
2. That this Agreement/contract is valid for a period of ____.
3. The Vidyalaya will pay the contractor a lump-sum amount of Rs. ____ {Rs. _____} {or such other sum as shall become due and payable hereunder} in accordance with the rates or acceptance of the schedule of rates at the time and in the manner specified in the conditions:-

CONDITIONS:-

1. The said contractor shall execute/provide the services as mentioned in Appendix-I/II/III with his own efforts and labour according to the directions of the Vidyalaya or its duly appointed person/agent given from time to time.

2. The said contractor shall during the currency of the Agreement provide such labour as is required for carrying out the services as contained in the Appendix I/II/III.

3. The said contractor shall execute the said services under his direct personal supervision and in the best workman like manner and shall not on any account whatsoever, employ a sub-contractor except with the prior written consent of the Vidyalaya, which the Vidyalaya may in its absolute discretion withhold without assigning any reason.

4. The Vidyalaya shall pay to the said contractor on the ___ day of ___ each month against his running bills 50% of such sum as he claims or entitled to on the satisfaction of the services rendered and according to the approved rates mentioned in the schedule/rates appended hereto.

5. The Vidyalaya shall not be liable to pay any sum of money to the contractor or any one else claiming under this contract over and above what is payable under this contract to the contractor.

6. All moneys which the said contractor shall be liable to pay to the Vidyalaya

on account of the breach of this agreement/contract or on any other account shall be deducted by the said Vidyalaya from and set off against any money or moneys which may be due to the said contractor on account of the carrying out the services of the contractor.

7. The contractor shall remain liable to and shall indemnify the Vidyalaya in respect of all causes of action, claims, damages, compensation or costs, charges and expenses arising out of any accident or injury sustained by the students or employees of the Vidyalaya or anyone else in the Vidyalaya, caused directly or indirectly by anyone in the employment of the contractor or any person claiming to be employed with the contractor or any person claiming to be the agent of the contractor etc. while in or upon the services being rendered out of any act, default or negligence, error in judgement on his part.

8. The Vidyalaya shall be entitled to determine this agreement/contract and discharge the contractor without prejudice to other rights and remedies available to it, if the contractor shall become insolvent or fails and/or neglects to carry out instructions on its behalf or to complete the services or suspend the same or delay the progress thereof without reasonable cause. It is made clear that the essence of this contract is the satisfaction of the Vidyalaya regarding the performance and proper execution of the services.

9. In case of termination of this Agreement or Contract and/or discharge of the contractor as here-in-before stipulated, the Vidyalaya shall be entitled to appoint a new contractor or contractors to continue according to the Vidyalaya's specifications and authorise the contractor/contractors to use any plant, materials and the property of the contractor left upon and the contractor shall, in such case lose and forfeit all the interest whatsoever under this Agreement or Contract, except his claim for money unpaid on settlement of account between the parties and scrutiny of all his bills.

10. The contractor shall, at all point of time, during the currency of the Agreement/Contract, follow the laws applicable for the purpose of carrying out the services for the Vidyalaya.

11. The Contractor shall carry out any work that may arise directly or indirectly for executing the services which may be incidental for the purpose of rendering the said services.

12. In case any dispute or difference shall arise between the parties during the currency of or after the agreement/contract has come to an end after the period of this agreement gets over whichever is earlier or abandonment of the work/services as to the meaning of this contract or touching or relating either to the services or to any other matter or thing arising directly or indirectly under this agreement/contract, then, and in such an event, the same shall be referred to Arbitrator and the final decision of a single Arbitrator to be appointed by the Vidyalaya who alone shall consider and determine the same and whose certificate or award shall be binding and conclusive upon both the said parties.

In witness whereof the said Vidyalaya and the Contractor have hereto respectively signed on the _____ day _____ and month and _____ year.

**TERMS AND CONDITIONS FOR CLEANING/SWEEPING/JOB'S ETC.
FOR KENDRIYA VIDYALAYA**

1. Name of the K.V. :
2. Address/Location of :
the Building
3. Area of the Building :
including open space
4. No. of days during the month : All days except Sunday and Gazetted
for which the Services are holidays, unless otherwise required
required on written requisition. Additional
charges for cleaning/sweeping etc.
on holiday(s) whenever required will
be payable.

SCOPE OF WORK

A. Daily Work (from 7 A.M. to 12.30 P.M. and 1.30 P.M. to 5.30 P.M. or as may be decided by the Vidyalaya).

- (1) Sweeping of entire area of the school building and surrounding of building and collection of all waste material and disposal of the same as per instructions of the Principal.
- (2) Cleaning of the floor area with wet floor dusters and detergent disinfectants etc. once in the morning before opening of the Kendriya Vidyalaya and thereafter every 2 hours specially in the areas like corridors, stairs and reception etc. Spray of flit etc. in the rooms for keeping the rooms free from mosquitoes, flies etc.
- (3) Cleaning and washing of toilets and urinals using deodarants, detergent and disinfectants once in the morning and again in the afternoon or as may be specified by the Principal.
- (4) Cleaning of carpets, Durries etc.
- (5) In case of shortage of water or non-availability of water, bringing water from outside for cleaning.
- (6) Sweeping and cleaning of open areas, roads, passage, lawns etc. within the boundary of the Kendriya Vidyalaya.
- (7) Regular dusting/cleaning of furniture (table and chair) and equipments, telephones, book cases, filing cabinets, almirahs and doors and windows in class-rooms, all other rooms and other spaces of the school everyday before opening of the school.

- (8) Provision of soap and liquid soap in the toilets and placing sufficient quantity of naphtholine balls/cakes and odonil cakes in the urinals. The contractor will ensure that the toiletries mentioned above are always available near each washbasin in the building.
- (9) The choking of the sanitary installations e.g. Traps Bottle traps, gully traps etc. is to be cleared within 24 hours of noticing the complaint.
- (10) All complaints of leakage in the GI & CI pipes etc. are also to be attended within 24 hours.

B. Items of Work to be Done Generally Once in a Week

- (1) Washing and scrubbing of floor areas with detergents and dirt removing agent.
- (2) Acid cleaning of sanitary wades, without damaging their shines.
- (3) Removing stains from floor, doors and partitions by using surf or any suitable detergent as are found necessary without leaving any undesirable post cleaning marks.
- (4) Cleaning of filled surfaces in the corridors and staircases.
- (5) Cleaning of water storage tanks and water coolers, if any.
- (6) Polishing of brass name plates and number plates and cleaning of all other name plates/Boards.
- (7) Dusting and cleaning of fans, electrical fittings, window panes with glass cleaning chemical/agents and cleaning of partition panelling etc.
- (8) Removal of cobwebs in all rooms and other spaces of the school.

C. Requirements from the Staff of the Agency: their Duties: Behaviour etc.

- (1) The contractor shall comply with all the laws and regulations applicable in the matter of such workers as are engaged by it.
- (2) The contractor's staff shall not disturb the employees of the Kendriya Vidyalaya or make any sort of noise in the school premises.
- (3) The contractor's workers shall be polite, courteous, well behaved and honest.
- (4) The contractor shall be fully responsible and liable for any theft, burglary, fire or any other mischievous deed done by its workers.
- (5) The antecedents of all the workers will be got verified from police by the agency before deployment for work.
- (6) The contractor's workers shall not enter into any unlawful activity within the KV premises and shall have a good moral character.

- (7) The Kendriya Vidyalaya shall have the right to impose cash penalty on the contractor or deduct such amounts from its security deposit in case the Kendriya Vidyalaya is put to any financial loss directly or indirectly by any act of omission or commission on the part of the Contractor's workers.
- (8) The Contractor shall be directly responsible for the payment of wages, which should not be less than the minimum wages prescribed by the State Govt. and will include such other benefits as may be available to its employees under the relevant Acts and Regulations applicable in the State. The Kendriya Vidyalaya shall not entertain any such claim of the person employed by the Contractor and shall not be liable for it.
- (9) Insurance and accident risks of the workers will be the responsibility of the Contractor.
- (10) All the workers of the Contractor shall be free from infectious diseases.
- (11) The Contractor will ensure that proper licence/permission from the concerned authorities, wherever applicable, are obtained promptly.
- (12) The Contractor shall in no case transfer the services it is required to perform under this agreement to any other contractor or person without prior permission from the Kendriya Vidyalaya in writing.
- (13) The Contractor shall employ sufficient number of workers to ensure that the work is done in time to the satisfaction of the Kendriya Vidyalaya. Sufficient workers will be employed for discharging the responsibility with supervisors to supervise the work.
- (14) The Kendriya Vidyalaya reserves the right to order any worker of the contractor to leave the premises of the Kendriya Vidyalaya if his presence at any time is felt undesirable.

D. General Conditions:

(1) **Agreement:** For one year extendable for one year with the consent of both parties and outstanding performance of the work done during last year by the Contractor.

(2) **Terms of Payment:** The Kendriya Vidyalaya shall pay the agreed amount to the contractor on monthly basis after completion of the month and submission of a certificate by the Principal of the Vidyalaya "that the work has been done satisfactorily". In case the work is found unsatisfactory 50% payment will be withheld and it will be released only when the work is found as of quality and to the satisfaction of the Kendriya Vidyalaya.

(3) **Room Facility:** The Kendriya Vidyalaya shall provide a small room/space for the supervisor and storage of material etc. to the contractor free of cost during the period of contract. No name plate of the contractor shall be allowed on the room and nobody will be allowed to stay in it after school hours.

E. Notice of Termination of Contract

(1) The contract can be terminated without assigning any reasons by giving two months notice in writing by either side.

F. Stock and Supplies

The contractor shall maintain sufficient stocks of various items such as towels, dusters, soaps, phenyle, detergent, odonil, naphtholine balls etc. so as to meet normal requirement. The contractor shall not be permitted to stop supplying any items for any reason.

G. Supervision

The contractor shall authorise a person to supervise the cleaning and maintenance service who will report to the designated officer or any other office of the Kendriya Vidyalaya so authorised as and when he is required to do so by the Kendriya Vidyalaya.

H. Rates

Rates must be fixed on per week basis for the whole unit (covered area, open area, surroundings, stairs, lobbies, corridors, toilets etc.) and for all items of work including cost of material. At times when work is taken for a period less than a week because of closure of the school etc., rates would be calculated for a day and payment made accordingly.

I. Arbitration

In case of any dispute between the Contractor and the Kendriya Vidyalaya arising out of or in relation to the agreement, the dispute shall be referred to a sole Arbitrator to be appointed by the Kendriya Vidyalaya and the decision of such Arbitrator shall be conclusive and binding on both the parties. The arbitration shall be governed by the provisions of the Indian Arbitration Act, 1940.

J. Jurisdiction

The courts at the station will have jurisdiction over all legal disputes under this agreement.

TERMS AND CONDITIONS FOR SECURITY SERVICES

1. Name of K.V.
2. Address/Location
3. Area of the Building/other Details
4. No. of days during the month: All the days including holidays and round the clock.

SCOPE OF WORK

Providing round the clock security services

Terms and Conditions to be Executed between the Agency and Kendriya Vidyalaya for Providing Security Services

1. That the agency shall provide security arrangements for Kendriya Vidyalaya building/premises located at _____ with effect from _____.
2. That the agency would undertake to engage, employ and provide the requisite number of trained Ex-Servicemen for the purpose and also be responsible for payment of their emoluments and dues, discipline and work. In situations where Ex-Servicemen are not available others can be engaged for the purpose by the Agency.
3. That the entire responsibility for taking security measures of the said building/premises is of the agency and the Vidyalaya will not be liable to pay anything for the security lapses as provided. The agency will be responsible for any loss of property etc. for negligence of the persons employed by it.
4. That the Agency shall provide complete continuous security measures throughout the 24 hours by changing the personnel in rotation or replacement.
5. That the Vidyalaya on its part shall at no time directly or indirectly employ the services of or deal with any person introduced by the Agency for a period of one year from the date of termination of the contract.
6. The relationship fee for providing security services will be as per the rates prescribed by the Director General Resettlement/Distt. Soldier Board or any other body of Ex-Servicemen, recognised for the purpose by the State Govt., as the case may be.
7. That the tenure of the service agreement shall be initially for a period of one year with effect from _____ and thereafter it shall continue till either

side intends to terminate giving one month's notice in advance to the other side or paying one month's dues in lieu of the notice.

- 8 That the Vidyalaya on its part shall not be liable to pay any charges, dues, compensation under any of the industrial loss or other loss applicable in this behalf to the personnel which shall be the responsibility of the Agency only who shall be the employer of such personnel.
9. Any dispute arising out of or in relation to this agreement shall be referred to a sole arbitrator to be appointed by the Executive Committee of Kendriya Vidyalaya _____ as per the Indian Arbitration Act. The seat of the arbitration shall be at _____ and the proceedings shall be governed by the Indian Arbitration Act, 1940.

**TERMS AND CONDITIONS FOR PROVIDING SERVICES OF
GARDENING IN THE VIDYALAYA**

1. Name of K.V.
2. Address/Location
3. Area of the Building/other Details
4. No. of days during the month: All working days and as described by the Vidyalyaya

SCOPE OF WORK

Maintenance and upkeep of gardens, play-fields and compound of the Vidyalyaya.

Terms and Conditions for Providing Services of Gardening in the Vidyalyaya

1. That the agency shall provide Gardening arrangements for Kendriya Vidyalyaya premises located at _____ with effect from _____.
2. That the agency would engage, employ and provide the requisite number of trained gardeners for the purpose and also be responsible for payment of their emoluments and dues, discipline and work.
3. That the entire responsibility for taking maintenance measures of the gardens, play-fields and compound of said premises is of the agency. The agency will be responsible for any loss of property etc. for negligence of the persons employed by it.
4. That the Agency shall provide complete continuous gardening measures throughout the year to the Vidyalyaya by changing the personnel in rotation or replacement if necessary.
5. That the Vidyalyaya on its part shall at no time directly or indirectly employ the services of or deal with the person introduced by the Agency for a period of one year from the date of termination of the Contract.
6. That the tenure of the service agreement shall be initially for a period of one year with effect from _____ and thereafter it shall continue till either side intends to terminate giving one month's notice in advance to the other side or paying one month's dues in lieu of the notice.
7. That the Vidyalyaya on its part shall not be liable to pay any charges, dues, compensation under any of the industrial loss or other loss applicable in

this behalf to the personnel which shall be the responsibility of the Agency only who shall be the employee of such personnel.

8. Any dispute arising out of or in relation to this agreement shall be referred to a sole arbitrator to be appointed by the Executive Committee of Kendriya Vidyalaya_____ as per the Indian Arbitration Act. The seat of the arbitration shall be at_____ and the proceedings shall be governed by the Indian Arbitration Act, 1940.

APPENDIX 8

PAY FIXATION

Pay of Sangathan employees is regulated in accordance with the provision of Fundamental Rules and Government of India orders issued thereunder. The question of pay fixation arises on-

- | | | |
|--------|---|-------------------------------|
| (i) | First appointment | : {F.R.22 (I)(b)} |
| (ii) | Promotion to a higher post, when one is already in service of the Sangathan | : {F.R.22 (I)(a)(1)} |
| (iii) | Transfer to another post not involving higher responsibility | : {F.R.22 (I)(a)(2)} |
| (iv) | Transfer to a lower post on own request or as a punitive measure | : {F.R.15 & F.R.22 (I)(a)(3)} |
| (v) | Change of existing pay scale | : (F.R.23) |
| (vi) | Combination of appointments | : (F.R.49) |
| (vii) | On Deputation or reversion therefrom | : (G.I.O.M. dt. 5.1.94) |
| (viii) | Transfer to Foreign Service or on reversion therefrom | : (F.R.114) |
| (ix) | Re-employment after resignation, removal or dismissal | : {F.R.22(I)(b)} |
| (x) | Re-employment of pensioners
{C.C.S. (Fixation of pay of Re-employed Pensioners) Orders 1986} | |
| (xi) | Appointment to Selection Grade | : {F.R.22(I)(a)(2)} |
| (xii) | Reduction of scale of pay | : (F.R.22-A) |

Note: With effect from 16.9.1989, F.Rs 22, 22-C, 30 and 31 have been substituted by a comprehensive F.R.22, which governs the initial fixation of pay of an employee.

2. Fixation of Pay on first appointment to a post-

The initial pay of an employee who is appointed to a post on a time scale of pay for the first time will be fixed at the minimum of the time scale of that post unless the appointing authority gives him advance increments for his higher or technical qualifications - {F.R.22(I)(b)}.

3. Fixation of Pay on Promotion/Appointment to a higher post:

- (i) When an employee holding a post, other than a tenure post, in a substantive or temporary or officiating capacity is promoted or appointed in a substantive,

temporary or officiating capacity, as the case may be, to another post carrying duties and responsibilities of greater importance than these attaching to the post held by him, his initial pay in the time-scale of the higher post should be fixed at the stage next above the national pay arrived at by increasing his pay in respect of the lower post held by him regularly by an increment at the stage at which such pay has accrued or rupees one hundred, whichever is more. The next increment in the higher post will be drawn after a qualifying period of 12 months. (F.R.22(l)(a)(1).

- (ii) When an employee is, immediately before his promotion or appointment on regular basis to a higher post, drawing pay at the maximum of the time-scale of the lower post, his initial pay in the time-scale of the higher post should be fixed at the stage next above this pay nationally arrived at by increasing his pay in respect of the lower post held by him on regular basis by an amount equal to the last increment in the time-scale of the post or rupees one hundred, whichever is more. (Proviso to FR 22(l)(a)(1).
- (iii) With effect from 30.9.1993, stagnation increment(s) granted to Sangathan employees will be taken into account for fixation of pay on promotion to the higher post. (G.I., M.F. O.Ms., No.7(44)-E III/92 dated 30.9.1993 and dated 31.3.1994).
- (iv) Provision of Option - The employee may opt (except in the case of deputation to an ex-cadre post or ad hoc appointment) -
 - (a) To get the pay fixed from the date of promotion/appointment, or
 - (b) To get pay fixed initially at the stage of the higher post next above the pay drawn in the lower post and then get it re-fixed on the date of actual of next increment in the lower post after availing the increment. (Option is available even in cases where next increment due is stagnation increment).

Such option must be exercised within one month from the date of appointment/promotion. If no such option is exercised, the pay in the pay scale of the new post will be fixed from the date of promotion. The appointment/promotion order should mention about the option to be exercised.

4(a) Fixation of pay when appointed to a post 'Net involving higher responsibilities'-

The initial pay of the employee will be fixed at the stage equal to the pay of the old post and the next increment will be given on the date on which it falls due in the old post. If there is no such equal stage, then the pay will be fixed at the next higher stage. The next increment in this case will be given on completion of period of 12 months in the new post.

Note: Stagnation increment(s) may be taken into account also for fixation of pay on appointment to a post not involving higher responsibilities. (M.F.O.M. No.7(51)-E-IV/95 dated 7.9.1995).

(b) Provision of option to choose the date for fixation of pay-

The employee has the option to either have the pay fixed immediately on appointment of the new post or to continue to draw pay in the earlier post and have his pay fixed after increment in the previous post falls due. This option should be exercised within one month from the date of his appointment to the new post. This option too is not available for appointments to an ex-cadre post on deputation. {F.R.22(I)(a)(2)}.

5. Fixation of pay on transfer to a lower scale at own request

When an employee is appointed to a new post at his own request under F.R.15(a) and if the maximum pay in the time scale of the new post is lower than the pay drawn by the employee in the old post held by him on regular basis, his initial pay in the new post will be fixed at the maximum of the scale of pay of that post. {F.R.22(I)(a)(3)}.

6(a) Stepping up of pay of senior drawing less pay than the junior on promotion

In certain cases, the initial pay of a senior employee gets fixed at an amount less than his junior. In such cases, a genuine anomaly is said to have arisen. The cases where such anomalies may arise are the following:-

- (i) Application of F.R.22(I)(a)(1) on promotion to a higher post.
- (ii) A senior drawing immediately before 1.1.1996, more pay than his junior in the same cadre, getting his pay fixed in the revised scale at a stage lower than that of such junior.
- (iii) A senior promoted to a higher post before 1.1.1996 vis-a-vis his junior who is promoted to the higher post after that date in the Revised scale under C.C.S. (R.P.) Rules, 1997.
- (iv) A senior and his junior in the same cadre getting their pay fixed at the same stage in the revised scale as on 1.1.1996 and the date of next increment in the case of junior falls earlier than in the case of senior. (Here the date of next increment of senior will be advanced at par with the junior).
- (v) A senior departmental promotee getting less pay than a junior direct recruit for whom the period of training before appointment is counted for increment. (G.I., M.F., O.M. No.16/16/89-Estt.(Pay-I) dt. 29.3.93)
- (vi) A senior employee promoted to a higher post before the introduction of non-functional selection grades in Group 'C' and 'D' drawing less pay than his junior who is promoted to a higher post after having been appointed in the selection grade. (G.I. Deptt. of Per. & Trg. O.M., No.4(3)-82/Estt.(Pay-I) dated 15.2.1983).

The essential conditions of such stepping up are that:

- (i) both the senior and junior employee should belong to the same cadre, before promotion and working in the posts with same scale of pay before promotion.

- (ii) they should get promotion to the higher posts belonging to the same cadre or identical cadre; and
- (iii) the anomaly should arise directly as a result of the application of relevant rule/orders.
- (iv) The step up is granted by invoking F.R.27 by sanctioning advance increment.

But if the junior was getting higher pay in the lower post from time to time by virtue of granting advance increments, this stepping up need not be done. (G.I., M.F., O.M. No.F.2(78)-E.III(A)/66 dated 4.2.1966 read with OMs dated 18.7.1974 and 16.6.1989).

B. Stepping up the pay of the senior for the second time when admissible-

The pay of senior 'A' is stepped up with reference to the pay of his 'first junior' 'B' and at a later date he pay of 'B' is stepped up with reference to another junior 'C'. Consequent on the stepping up of pay of the junior 'B' with reference to 'C', the senior 'A' may happen to draw lesser pay than his junior 'B'. In such cases, the pay of the senior 'A' may again be stepped up at par with his junior 'B' provided all the conditions under the general orders for stepping up of pay of 'A' vis-a-vis 'C' are fully satisfied. (G.I., D.P. & A.R., O.M. No.F.4/7/83-Estt(P-I), dt. 31.3.1984).

Clarification: The benefit of stepping up of pay can be allowed to senior official second time, provided the anomaly has arisen with reference to the pay of the same junior, with reference to whom the pay of the senior was stepped up first time. (G.I., Deptt. of Pen. & P.W. U.O. No.1427/85-Estt (Pay-I), dated 22.7.1985).

C. Instances which do not constitute an anomaly for stepping up of pay with reference to juniors-

- (i) Extraordinary leave resulting in postmenement of the date of next increment with consequent drawal of less pay than the junior in the lower grade itself; pay parity cannot be claimed even if promoted earlier to the higher grade.
- (ii) A senior foregoing/refusing promotion leading to the promotion of junior earlier and drawing higher pay than the senior; increased pay drawn by a junior due to ad hoc officiating/regular service rendered in the higher posts for periods earlier than the senior.
- (iii) A senior joining higher post later than the junior and drawing less pay.
- (iv) A senior appointed later than the junior in the lower post itself and drawing less pay than the junior, when promoted to the higher post earlier than the junior.
- (v) A senior direct recruit drawing less pay than a junior promotee whose pay has been fixed with reference to the pay drawn in the lower post.
- (vi) When a junior gets more pay due to additional increments earned on acquiring higher qualifications. (G.I., Deptt. of Per. & Trg., O.M. No.4/7/92-Estt. (Pay-I) dated 4.11.1993).

7. Revision of Existing Pay Scale

When the time scale of pay of a post is changed, the holder of the post will be treated to have been transferred to a new post and his pay will be fixed under F.R.22. In other words, his pay will be fixed at the same stage as that of the old post if there is no such stage, the stage next above.

But the holder will also have the option to retain his old pay scale till the date he likes (and then come over to new scale) or till he vacates the post. (F.R.23).

8. Drawal of Increment (F.R.26)

A. Introduction - An increment is an annual increase in pay in a time-scale and is drawn as a matter of course from the 1st of the month in which it falls due, except when it is withheld as a statutory punishment. If a Sangathan employee is on leave or is availing joining time on the 1st of the month in which it falls due, the increased pay will be drawn only from the date on which he resumes duty and not from the first of that month.

B. Periods which count for increment: The following periods of service in a particular stage of a time-scale count for increment at that stage:-

- (1) All periods of duty in the post (except when a punishment stipulates that the period will not count for increment).
- (2) Service in another post, other than a post carrying less pay, referred to in F.R.15(a).
- (3) All kinds of leave, other than extraordinary leave.
- (4) EOL granted on medical certificate, granted otherwise than on medical certificate due to the inability of the employee to join duty on account of civil commotion or for prosecuting higher technical and scientific studies.
- (5) Deputation out of India under F.R. 51.
- (6) Service in an ex-cadre post.
- (7) Foreign service.
- (8) Joining time.
- (9) Period of training before appointment on stipend or otherwise.
- (10) Deputation in India.

Notes: 1. In the case of employee proceeding on leave or going on deputation out of India while officiating in a post, a certificate from the competent authority to the effect that the employee would have continued to officiate but for proceeding on leave/going on deputation out of India is necessary to count the periods at (3),(4) and (5) above.

2. If due to the E.O.L. without M.C. or any period treated as dies non, the increment is deferred to even the last day of any month, it should be antedated to first of that month.
3. When the normal increment is withheld for a specified period as a penalty and the period expires after first of the month - Increment will be drawn from the date the penalty ceases.
4. Advance/enhanced increments due to passing of certain examinations are governed by relevant rules and orders.

C. For the purpose of arriving at the date of next increment in a time-scale, the total of all such periods as do not count for increment in the time-scale, shall be added to the normal date of increment.

The following procedure shall be adopted while computing the above period:-

Where the different spells and/or total of the periods not counting for increment exceeds 29 days, the periods as well as the total of periods not counting for increment should be converted in terms of months and days. While doing so, each completed calendar month shall be taken as a month, and thirty days be taken as a month for converting the odd days into a month. The total period so converted into months and days shall be added to the date of normal increment, to arrive at the actual date of increment.

(F.R.9(18) and A.I. thereunder, F.R.26(a) and G.I.O.M.No.E.I(1)-EIII(A)/67 dated 12.12.1970 and O.M. dated 20.10.1971).

9. **Withholding of Increment (F.R.24) -**

Increment should be drawn as a matter of course unless it is withheld by an order of the competent authority in advance. Increment cannot be withheld with retrospective effect. Suppose an increment falls due on 1.7.1998 and the competent authority decides on 15.7.1998 to stop one increment. In such a case only the next increment falling due on 1.7.99 can be stopped and not the increment that fell due on 1.7.1998 as the date has already passed.

10. **Premature/Advance Increments (F.R.27)**

(i) Competent Authority - An authority who has power to create a post in the same cadre on the same scale of pay, may grant a premature increment to an employee, not only to the incumbents of the post created under his own power but also to those appointed to other posts in the same cadre on the same scale of pay created with the concurrence of the higher authorities. This power to grant advance increment is invoked also in cases where the pay of the employee has to be fixed under certain circumstances and also to remove anomalies in fixing of pay.

(ii) Occasions on which premature increment under F.R.27 may be allowed:

- (a) Where the grant of higher initial pay on first appointment is recommended by the U.P.S.C.

- (b) In exceptional circumstances, higher initial pay may be granted to an exceptionally qualified and experienced person, considering age and total pay drawn etc. (G.I., M.F., O.M. No.F.10(2)-Estt III/55, dated 15.2.1955).
 - (c) Advance increment may be granted to sportsmen/women for achieving excellence in the National/International events. (G.I. Deptt. of Per. & Trg. O.M.No.6/1/85-Estt. (Pay-I) dated 16.7.1985.
 - (d) Advance increments to stenographers in subordinate offices for acquiring higher speed in short-hand. (G.I. Deptt. of Per. & Trg. O.M. No.18/44/88-Estt. (Pay-I) dated 14.8.1989).
- (iii) Future increments after grant of advance increments - After grant of advance increment(s) the employee will draw his next increment on the normal incremental date. (G.I., F.D.No.752-CSB, dated 6.7.1919).

11. Restriction of Officiating Pay Under F.R.35

Sangathan may fix the pay of an officiating Sangathan employee at an amount less than that admissible under the Fundamental Rules.

Note: The restriction of officiating pay under F.R.35 should not be invoked in respect of regular cadre promotions' where the employee becomes due for promotion, falls within the zone of consideration and fulfils all the qualifications prescribed for promotion. However, in cases of appointments on promotion in the normal line within the cadre but which are not on regular basis, the pay may be restricted under F.R.35 so as not to exceed the basic pay by more than the amounts shown below:

- | | |
|---|---|
| (a) For employees in receipt of basic pay upto Rs.8000 | 15% of basic pay subject to a maximum of Rs.1000/- p.m. |
| (b) For employees in receipt of basic pay above Rs.8000 | 12-1/2% of basic pay subject to a maximum of Rs.1000/- p.m. |

Note 1: The new rates will be applicable with effect from the date an employee draws pay in the revised scale of pay applicable in accordance with the C.C.S. (R.P.) Rules, 1997.

Note 2: In cases where pay in the manner indicated above comes to more than the minimum or at the minimum of the promotional post, the employee concerned will be allowed pay at the minimum of the scale. (G.I., Deptt. of Per. & Trg. O.M.No.18.7.98 - Estt.(Pay II) dated 15.12.1998).

12. Fixation of Pay of Employee on Deputation/Foreign Service

(a) Exercise of Option:

(i) An employee appointed on deputation/foreign service may elect to draw either the pay in the scale of pay of deputation/foreign service post fixed under normal rules (F.R.22(a)(1); 1(a)(2) etc.) or his basic pay in the parent cadre plus

Deputation (Duty) Allowance thereon plus personal pay, if any. The option should be exercised within one month of joining the deputation post.

(ii) Revision of option - The option once exercised shall be final. However, the employees may revise the option under the following circumstances which will be effective from the date of occurrence of the same:-

- (a) When he receives proforma promotion;
- (b) When he is reverted to a lower grade in his parent cadre;
- (c) When the scale of pay of the parent post is revised either prospectively or from a retrospective date;
- (d) Based on the revised/same option of the employees, in the event of proforma promotion, revision of scales of pay in the parent cadre, the pay of deputationists will be refixed with reference to the revised entitlement of pay in the parent cadre. However, if the initial option was for the pay scale of deputation post and no change in option already exercised is envisaged, the pay already drawn in deputation post will be protected if the pay refixed is less.

Note: Revision on the rates of D.A., H.R.A. or other allowances either in the parent or borrowing organisation shall not be an occasion for revision of the earlier option.

(iii) If the pay of an employee in his cadre post undergoes downward revision, the pay in the ex-cadre post is also liable to be refixed.

(b) Pay Fixation:

1. When an employee on deputation/foreign service elects to draw pay in the scale of pay attached to the ex-cadre post, his pay may be fixed as under:-

- (i) Deputation from Central Government to Central Government - Pay will be fixed under normal rules.
- (ii) In Foreign Service/Reverse Foreign Service -

(a) When the pay scale of the post in the parent cadre and that attached to ex-cadre post are based on the same index level and the D.A. pattern is also same, the pay may be fixed under the normal Fundamental Rules;

(b) If the pay structure of both the posts are dis-similar, pay will be fixed by adding to his grade pay, one increment in the scale of his regular parent post (if already drawing maximum of the pay scale, then amount equal to the last increment drawn), and equating the pay so raised plus DA and I.R. etc. with emoluments comprising of pay plus DA, IR etc. admissible in the borrowing organisation and the pay will be fixed at the stage in the pay scale of the ex-cadre post at which total emoluments admissible in ex-cadre post as above equal to emoluments drawn in the cadre; and if there is no such stage, the pay will be fixed in the next higher stage.

(iii) Pay fixed under (i) and (ii) shall neither be less than the minimum of the scale of the ex-cadre post nor shall it exceed the maximum of that scale.

(c) Rates of Deputation (Duty) Allowance:

The Deputation (Duty) Allowance admissible shall be at the following rates: (effective from 1.8.1997)-

- (a) 5% of the employee's basic pay subject to a maximum of Rs.500 p.m. when the transfer is within the same station;
- (b) 10% of the employee's basic pay subject to a maximum of Rs.1000 p.m. in all other cases.

Note: The persons holding the posts on deputation between 1st January, 1996 and 31st July, 1997 are eligible to the deputation (duty) allowance on the notional basic pay in the pre-revised scale of pay at the rates prevalent, prior to 1st August, 1997 and subject to the ceiling laid down in the earlier O.M. dated 5th January, 1994.

(G.I., Deptt. of Per. & Trg., O.M.No.2/8/97-Estt. (Pay-II) dated 12.11.1998).

APPENDIX 9**C.C.S. (REVISED PAY) RULES, 1997**

The Kendriya Vidyalaya Sangathan has adopted mutatis Mutandis the Central Civil Services (Revised Pay) Rules, 1997 for all posts, both teaching and non-teaching in respect of revision of pay scales on the recommendations of Fifth Pay Commission with effect from 1.1.1996. A list of pre-revised scales and corresponding scales in the Sangathan is given in Annexure 'A' to this Appendix.

2. The CCS (Revised Pay) Rules, 1997 shall apply to all regular employees of the Sangathan. They shall not apply to:-

- (a) Persons not in whole time employment.
- (b) Persons paid out of contingencies.
- (c) Persons paid out of Hostel Fund, Vikas Nidhi etc.
- (d) Retired persons who were not in service on re-employment basis on 1st January, 1996.

3. Relevant provision of CCS (Revised Pay) Rules notified by the Government of India under Ministry of Finance (Department of Expenditure) No.G.S.R.569(E) dated 30.9.1997 are as Annexure B. So far as their application in the Sangathan is concerned, the word 'Government Servant' appearing therein may be substituted by "Sangathan employee".

4. Some important classifications subsequently issued by the Govt. of India in respect of CCS (Revised Pay) Rules 1997 stand incorporated as Annexure 'C' to this Appendix.

ANNEXURE 'A'

OFFICERS AND NON-TEACHING STAFF OF KENDRIYA VIDYALAYA
SANGATHAN (HEADQUARTERS AND REGIONAL OFFICES)

Sl.No.	Name of Post	Existing pay scale	Revised pay scale
1	2	3	4
I. GROUP 'A'			
1.	Commissioner	5000-200-6700	18400-500-22400
2.	Jt. Commissioner	4500-150-5700-	14300-400-18300
3.	Dy. Commissioner	4100-125-4850- 150-5300	14300-400-18300
4.	Asst. Commissioner	3700-125-4700- 150-5000	12000-375-16500
5.	Education Officer	3000-100-3500- 125-5000	10000-300-15200
6.	Principal	3000-100-3500- 125-4500	10000-325-15200
7.	Sr. Administrative Officer	-do-	-do-
8.	Sr. Accounts Officer	-do-	-do-
9.	Sr. Audit Officer	-do-	-do-
10.	Ex. Engineer	-do-	-do-
11.	Administrative Officer	2200-75-2800-EB- 100-4000	8000-275-13500
II. GROUP 'B'			
1.	Accounts-cum-Inspecting Officer	2375-75-3200-EB- 100-3500	7450-225-11500
2.	Accounts Officer	-do-	-do-
3.	Internal Audit Officer	-do-	-do-
4.	Section Officer	2000-60-2300-EB- 75-3200-100-3500	6500-200-10500
5.	Hindi Officer	-do-	-do-

1	2	3	4
6.	Asstt. Editor	2000-60-2300-EB-75- 3200-100-3500	6500-200-10500
7.	Technical Officer (Works)	-do-	-do-
8.	Asstt. Education Officer	-do-	7500-250-12000
9.	Senior P.A.	2000-60-2300-EB- 75-3200	6500-200-10500
10.	Supdt. (Admn)	1640-60-2600-EB- 75-2900	5500-175-9000
11.	Senior Steno Gr. I	-do-	-do-
12.	Supdt. (Accounts)	-do-	-do-
13.	Statistical Asstt.	-do-	-do-
III. GROUP 'C'			
1.	Assistant	-do-	-do-
2.	Audit Assistant	-do-	-do-
3.	Sr. Hindi Translator	1600-50-2300-EB- 60-2660	5000-150-8000
4.	Senior Steno	1400-40-1600-50- 2300-EB-60-2600	5000-150-8000
5.	Hindi Translator	1400-40-1600-EB- 50-2300	4500-125-7000
6.	UDC	1200-30-1560-EB- 40-2040	4000-100-6000
7.	Accounts Clerk	-do-	-do-
8.	Jr. Stenographer	-do-	-do-
9.	Proof Reader	-do-	-do-
10.	Sr. Gestetner Operator	-do-	-do-
11.	LDC	950-20-1150-EB- 25-1300	3050-75-3950-80- 4590
12.	Hindi Typist	-do-	-do-
13.	Driver	950-20-1150-EB- 25-1500 (Ordinary grade)	3050-75-3950-80 4590

1	2	3	4
		1200-30-1440-EB-30-1800 (Grade II)	4000-100-6000
		1320-30-1560-EB-40-2040 (Grade I)	
14.	Gestetner Operator	950-20-1150-EB-25-1400	3050-75-3950-80-4590
IV. GROUP 'D'			
1.	Daftari	775-12-871-14-955-15-1030-20-1150	
	i) Upto the stage of Rs.1030/- in the scale of 775-1150		2610-60-3150-65-3540
	ii) Above Rs.1030 and upto 1150/- in the scale of 775-1150		2650-65-3300-70-4000
2.	Group 'D'	750-12-870-14-940	2550-55-2660-60-3200
II. Teaching Staff of Kendriya Vidyalayas			
GROUP 'B'			
1.	Vice-Principal		
	Entry scale	2000-60-2300-75-2375-EB-75-2825-EB-75-3200-100-3300-EB-100-3500	7500-250-12000
	Senior scale	2200-75-2650-EB-75-2800-100-3200-EB-100-3800-EB-4000	8000-275-13500
2.	P.G.Ts		
	Entry	1640-60-2000-EB-60-2360-EB-60-2600-75-2750-EB-75-2900	6500-200-10500

1	2	3	4
	Senior scale	2000-60-2300-75- 2375-EB-75-2865-EB- 75-3200-100-3300- EB-100-3500	7500-250-12000
	Selection scale	2200-75-2650-EB- 75-2800-200-3200- EB-100-3500-EB-4000	8000-275-13500
GROUP 'C'			
3.	TGTs/Head Master/ PETs/WETs/Drawing/ Home Science Trs etc.		
	Entry scale	1400-40-1600-50- 1650-EB-50-1950-EB- 50-2250-EB-50-2300- 60-2600	5500-175-9000
	Senior scale	1640-60-2000-EB-60- 2360-EB-60-2600-75- 2750-EB-75-2900	6500-200-10500
	Selection scale	2000-60-2300-75- 2375-EB-75-2865- EB-3200-100-3300 EB-100-3500	7500-250-12000
4.	Primary Trs./Music Trs.		
	Entry scale	1200-30-1380-EB-30- 1560-EB-40-1800-EB- 40-2040	4500-125-7000
	Senior scale	1400-40-1600-50-1650- EB-30-1930-EB-50-2250- EB-50-2300-60-2600	5000-150-8000
	Selection scale	1640-60-2000-EB-60- 2360-EB-60-2600-75- 2750-EB-75-2900	5500-175-9000
5.	Librarian		
	Entry scale	1400-2600	5500-175-9000
	Senior scale	1640-2900	6500-200-10500
	Selection scale	2000-3300	7500-250-12000

1	2	3	4
6(a)	Yoga Teacher(s) possessing a Bachelor's Degree with 3 months' training in Yoga from a recognised institution		
	Entry scale	1400-2600	5500-175-9000
	Senior scale	--	6500-200-10500
	Selection scale	—	7500-250-12000
(b)	Yoga Teacher(s) not possessing above qualification mentioned at 6(a)	1400-2600	4500-125-7000

Notes: 1. The teaching allowance in respect of teachers and special allowance for the vice-principal/headmaster, secondary school, stands abolished w.e.f. 1.1.1996. However, pending further orders, the Principal, will continue to draw the special allowance of Rs.150/- p.m.

2. The existing residency period of 12 years for the grant of senior scale and selection scale to teachers continues as per the existing provisions.

3. The revised pay structure for teachers is also applicable to the equivalent categories of miscellaneous teachers to the extent of their existing scales of pay replaced by revised scales of pay listed above. However, yoga teachers, who do not possessing the qualifications at 6(a) above, will be entitled to get the three tier pay scales only from the date of acquiring the said qualifications.

III. Non-Teaching Posts in Kendriya Vidyalayas

GROUP 'B'

1.	Superintendent	1640-60-2600-EB-75-2900	5500-175-9000
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GROUP 'C'

1.	Head Clerk	1400-40-1800-EB-50-2300	4500-125-7000
2.	U.D.C.	1200-30-1560-EB-40-2040	4000-100-6000
3.	L.D.C.	950-20-1150-EB-25-1500	3050-75-3950-80-4590
4.	Lab.Asstt. (Sel.Grade)	1350-30-1440-40-1800-EB-50-2200	4500-125-7000
5.	Lab.Asstt. (Ord.)	1200-30-1560-EB-30-2040	4000-100-6000

1	2	3	4
6.	Nurse (Hostel)	1200-30-1440-EB-30-1800	4000-100-6000
7.	Hostel Clerk (LDC)	950-20-1150-EB-25-1500	3050-75-3950-80-4590

GROUP 'D'

1.	Lab.Attendant	775-12-871-14-955-15-1030-20-1150	
		i) Upto the stage of Rs.1030/- in the scale of 775-1150	2610-60-3150-65-3540
		ii) Above Rs.1030 and upto 1150/- in the scale of 775-1150	2650-65-3300-70-4000
2.	Liftman	-do-	-do-
3.	Aya (Hostel)	775-12-871-14-955-15-1030-20-1150	
		i) Upto the stage of Rs.1030 in the scale of 775-1150	2610-60-3150-65-3540
		ii) Above Rs.1030 and upto 1150/- in the scale of 775-1150	2650-65-3300-70-4000
4.	Group 'D' (Peon/ Sweeper/Mali/ Waterman/Frash/ Chowkidar)	750-13-870-EB-14-940	2550-55-2660-60-3200

ANNEXURE 'B'**GOVERNMENT OF INDIA, MINISTRY OF FINANCE****NOTIFICATION**

1. G.S.R.569(E): In exercise of the powers conferred by the proviso to article 309, and clause (5) of article 148 of the constitution and after consultation with the Comptroller and Auditor General in relation to persons serving in the Indian Audit & Accounts Deptt. the President hereby makes the following rules, namely:-

Short title and commencement-

- (1) These rules may be called the Cental Civil Services (Revised Pay) Rules, 1997.
- (2) They shall be deemed to have come into force on the 1st day of January, 1996.

2. Categories of Government servants to whom the rules apply

- (1) Save as otherwise provided by or under these rules, these rules shall apply to persons appointed to civil services and posts in connection with the affairs of the Union whose pay is debatable to the Civil Estimates as also to persons serving in the Indian Audit and accounts Department.
- (2) These rules shall not apply to:-
 - (a) persons appointed to the Central Civil Services and posts in Groups 'A', 'B', 'C' and 'D' under the administrative control of the Administrator of the Union territory of Chandigarh;
 - (b) persons locally recruited for service in Diplomatic, Consular or other Indian establishments in foreign countries;
 - (c) persons not in whole-time employment;
 - (d) persons paid out of contingencies;
 - (e) persons paid otherwise than on a monthly basis including those paid only a piece-rate basis;
 - (f) persons employed on contract except where the contract provides otherwise;
 - (g) persons re-employed in Government service after retirement;
 - (h) any other class or category of persons whom the President may, be order specifically exclude from the operation of all or any of the provisions contained in these rules.

3. Definitions - In these rules, unless the context otherwise requires

(1) "Basic Pay" means pay drawn in the prescribed scale of pay, including stagnation increment(s), but does not include any type of pay like 'special pay', 'personal pay', etc.

(2) "Existing Scale" in relation to a Government servant means the present scale applicable to the post held by the Government servant (or, as the case may be, personal scale applicable to him) as on the 1st day of January, 1996 whether in a substantive or officiating capacity.

Explanation - In the case of Government servant, who was on the 1st day of January, 1996 on deputation out of India or on leave or on foreign service, or who would have on that date officiated in one or more lower posts but for his officiating in a higher post, "existing scale" includes the scale applicable to the post which he would have held but for his being on deputation out of India or on leave or on foreign service or, as the case may be, but for his officiating in a higher post;

(3) "Present Scale" in relation to any post/grade specified in column 2 of the first schedule means the scale of pay specified against that post in column 3 thereof;

(4) "Revised Emoluments" means the basic pay of a Government servant in the revised scale and includes the revised non-practicing allowance, if any, admissible to him, in addition to pay in the revised scale.

(5) "Revised Scale" in relation to any post specified in column 2 of the First Schedule means the scale of pay specified against that post in column 4 thereof unless a different revised scale is notified separately for that post;

(6) "Schedule" means a schedule annexed to these rules.

4. Scale of pay of posts

The scale of pay of every post/grade specified in column 2 of the First Schedule shall be as specified against it in column 4 thereof.

5. Drawal of pay in the revised scales

Save as otherwise provided in these rules, a Government servant shall draw pay in the revised scale applicable to the post to which he is appointed;

Provided that a Government servant may elect to continue to draw pay in the existing scale until the date on which he earns his next or any subsequent increment in the existing scale or until he vacates his post or ceases to draw pay in that scale.

Explanation 1. -The option to retain the existing scale under the proviso to this rule shall be admissible only in respect of one existing scale.

Explanation 2. -The aforesaid option shall not be admissible to any person appointed to post on or after the 1st day of January, 1996, whether for the first time in Government service, or by transfer or promotion from another post and he shall be allowed pay only in the revised scale.

Explanation 3. - Where a Government servant exercises the option under the proviso to this rule to retain the existing scale in respect of a post held by him in an officiating capacity on a regular basis for the purpose of regulation of pay in that scale under Fundamental Rule 22, or any other rule or order applicable to that post, his substantive pay shall be the substantive pay which he would have drawn had he retained the existing scale in respect of his permanent post on which he holds a lien or would have held a lien had his lien not been suspended or the pay of the officiating post which has acquired the character of substantive pay in accordance with any order for the time being in force, whichever is higher.

6. Exercise of Option

(1) The option under the proviso to rule 5 shall be exercised in writing in the form appended to the Second Schedule so as to reach the authority mentioned in sub rule (2) within three months of the date of publication of these rules or where an existing scale has been revised by any order made subsequent to that date, within three months of the date of such order.

Provided that:-

- (i) in the case of a Government servant who is, on the date of such publication or, as the case may, date of such order, out of India on leave or deputation or foreign service or active service the said option shall be exercised in writing so as to reach the said authority within three months of the date of his taking charge of his post in India; and
- (ii) where a Government servant is under suspension on the 1st day of January, 1996, the option may be exercised within three months of the date of his return to his duty if that date is later than the date prescribed in this sub-rule.

(2) The option shall be intimated by the Government servant to the Head of his Office.

(3) If the intimation regarding option is not received within the time mentioned in sub-rule (1), the Government servant shall be deemed to have elected to be governed by the revised scale of pay with effect on and from the 1st day of January, 1996.

(4) The option once exercised shall be final.

Note 1: Persons whose services were terminated on or after the 1st January, 1996 and who could not exercise the option within the prescribed time limit, on account of death, discharge on the expire of the sanctioned posts, resignation, dismissal or discharge or disciplinary grounds, are entitled to the benefits of this rule.

Note 2: Persons who have died on or after the 1st day of January, 1996 and could not exercise the option within the prescribed time limit be deemed to have opted for the revised scales on and from the 1st day

of January, 1996 or such later date as is most beneficial to their dependents, if the revised scale are more favourable and in such cases, necessary action for payment of arrears should be taken by the Head of Office.

7. Fixation of initial pay in the revised scale

(1) The initial pay of a Government servant she elects, or is deemed to have elected under sub-rule (3) of rule 6 to be governed by the revised scale on and from the 1st day of January, 1996, shall, unless in any case the President by special order otherwise directs, be fixed separately in respect of his substantive pay in the permanent post on which he holds a lien or would have held a lien, if it had not been suspended, and in respect of his pay in the officiating post held by him, in the following manner, namely:-

(A) in the case of all employees,-

- (i) an amount representing 40 per cent of the basic pay in the existing scale shall be added to the 'existing emoluments' of the employee;
- (ii) after the existing emoluments have been so increased, the pay shall thereafter be fixed in the revised scale at the stage next above the amount thus computed.

Provided that-

- (a) if the minimum of the revised scale is more than the amount so arrived at, the pay shall be fixed at the minimum of the revised scale;
- (b) if the amount so arrived at is more than the maximum of the revised scale, the pay shall be fixed at the maximum of that scale.

Provided further that-

Where in the fixation of pay, the pay of Government servants drawing pay at more than four consecutive stages in an existing scale gets bunched, that is to say, gets fixed in the revised scale at the same stage, the pay in the revised scale of such of these Government servants who are drawing pay beyond the first four consecutive stages in the existing scale shall be stepped upto the stage where such bunching occurs, as under, by the grant of increment(s) in the revised scale in the following manner, namely:

- (a) for Govt. servants drawing pay from the 5th upto the 8th stage in the existing scale-by one increment.
- (b) for Govt. servants drawing pay from the 9th upto the 12th stage in the existing scale, if there is bunching beyond the 8th stage-by two increments.
- (c) for Govt. servants drawing pay from the 13th upto the 16th stage in the existing scale, if there is bunching beyond the 12th stage-by three increments.

If by stepping up of the pay as above, the pay of Government servant gets fixed at a stage in the revised scale which is higher than the stage in the revised scale at which the pay of a Government servant who was drawing pay at the next higher stage or stages in the same existing scale is fixed, the pay of the latter shall also be stepped up only to the extent to which it falls short of that of the former.

Provided also that:-

The fixation thus made shall ensure that every employee will get at least one increment [inclusive of stagnation increment(s), if any] in the existing scale of pay.

Explanation - for the purpose of this clause "existing emoluments" shall include:

- (a) the basic pay in the existing scale;
- (b) dearness allowance appropriate to the basic pay admissible at index average 1510 (1960=100), and
- (c) the amounts of first and second installment of interim relief admissible on the basic pay in the existing scale;

(B) in the case of employees who are in receipt of special pay/allowance in addition to pay in the existing scale which has been recommended for replacement by a scale of pay without any special pay/allowance, pay shall be fixed in the revised scale in accordance with the provisions of clause (A) above except that in such cases "existing emoluments" shall include-

- (a) the basic pay in the existing scale;
- (b) existing amount of special pay/allowance;
- (c) admissible dearness allowance at index average 1510 (1960-100) under the relevant orders;
- (d) the amount of first and second installment of interim relief admissible on the basic pay in the existing scale and special pay under the relevant orders;

(C) in the case of employees who are in receipt of special pay component with any other nomenclature in addition to pay in the existing scales, such as personal pay for promoting small family norms, special pay to particular assistants, central (Deputation on Tenure) Allowance etc., and in whose case the same has been replaced in the revised scale with corresponding allowance/pay at the same rate or at a different rate, the pay in the revised scale shall be fixed in accordance with the provisions of clause (A) above. In such cases the allowance at the new rate as recommended shall be drawn in addition to pay in the revised scale of pay;

(D) in the case of medical officers who are in receipt of non-practicing allowance, the pay in the revised scale shall be fixed in accordance with the provisions of clause (A) above except that in such cases the term "existing emoluments" shall not include NPA and will comprise only the following:-

- (a) the basic pay in the existing scale;
- (b) dearness allowance appropriate to the basic pay and non-practicing allowance admissible at index average 1510 (1960=100) under the relevant orders; and
- (c) the amounts of first and second installments of interim relief admissible on the basic pay in the existing scale and non-practicing allowance under the relevant orders.

and in such cases, non-practicing allowance at the new rates shall be drawn in addition to the pay so fixed in the revised scale.

Note 1 -The government servants drawing pay upto the stage of Rs.1030 in the existing scale of Rs.775-12-871-14-955-15-1030-20-1150 shall be fixed in S-2 scale of pay and those drawing pay beyond the stage of Rs.1030 shall be fixed in S-3 scale of pay.

Note 2 -Where the increment of a Government servant falls on 1st day of January, 1996, he shall have option to draw the increment in the existing scale or the revised scale.

Note 3 -Where a Government servant is on leave on the 1st day of January, 1996, he shall have become entitled to pay in the revised scale of pay from the date he joins duty. In case of Government servant under suspension, he shall continue to draw subsistence allowance based on existing scale of pay and his pay in the revised scale of pay will be subject to final order on the pending disciplinary proceedings.

Note 4 -Where a Government servant is holding a permanent post and is officiating in a higher post on a regular basis and the scales applicable to these two post are merged into one scale, the pay shall be fixed under this sub-rule with reference to the officiating post only, and the pay so fixed shall be treated as substantive pay.

The provisions of this Note shall apply, mutatis mutandis, to Government servants holding in an officiating capacity posts on different existing scales which have been replaced by a single revised scale.

Note 5 -Where the existing emoluments as calculated in accordance with clause (A), clause (B), clause (C) or clause (D), as the case may be, exceed the revised emoluments in the case of any Government servant, the difference shall be allowed as personal pay to be absorbed by future increases in pay.

Note 6 -Where in the fixation of pay under sub-rule (1), pay, of a Government servant, who, in the existing scale was drawing immediately before the 1st day of January, 1996 more pay than another Government servant junior to him in the same cadre, gets fixed in the revised scale at a stage lower than that of such junior, his pay shall be stepped upto the same stage in the revised scale as that of the junior.

Note 7 -Where a Government servant is in receipt of personal pay on the 1st day of January, 1996, which together with his existing emoluments as calculated in accordance with clause (A), clause (B), clause (C) or clause (D), as the case may be, exceeds the revised emoluments, then, the difference representing such excess shall be allowed to such Government servant as personal pay to be absorbed in future increases in pay.

Note 8 -In the case of employees who are in receipt of personal pay for passing Hindi Pragma, Hindi Typewriting, Hindi Shorthand and such other examinations under the "Hindi Teaching Scheme", or on successfully undergoing training in cash and accounts matters prior to the 1st day of January, 1996, while the personal pay shall not be taken into account for purposes of fixation of initial pay in the revised scales, they would continue to draw personal pay after fixation of their pay in the revised scale on and from the 1st day of January, 1996 or subsequently for the period for which they would have drawn it but for the fixation of their pay in the revised scale. The quantum of such personal pay would be paid at the appropriate rate of increment in the revised scale from the date of fixation of their pay in the appropriate rate of increment in the revised scale from the date of fixation of pay for the period for which they would have drawn it but it but for the fixation of their pay in the revised scale. The quantum of such personal pay would be paid at the appropriate rate of increment in the revised scale from the date of fixation of pay for the period for which the employee would have continued to draw it.

Explanation:- For the purpose of this Note, "appropriate rate of increment in the revised scale" means the amount of increment admissible at and immediately beyond the stage at which the pay of the employee is fixed in the revised scale.

Note 9:-

1. In cases, where a senior government servant prompted to a higher post before the 1st day of January, 1996 draws less pay in the revised scale than his junior who is promoted to the higher post on or after the 1st day of January, 1996, the pay of the senior Government servant should be stepped up to an amount equal to the pay as fixed for his junior in that higher post. The stepping up should be done with effect from the date of promotion of the junior Government servant subject to the fulfillment of the following conditions, namely:-

- (a) both the junior and the senior Government servants should belong to the same cadre and the posts in which they have been promoted should be identical in the same cadre.
- (b) the pre-revised and revised scales of pay of the lower and higher posts in which they are entitled to draw pay should be identical.
- (c) the senior Government servants at the time of promotion have been drawing equal or more pay than the junior.
- (d) the anomaly should be directly as a result of the application of the provisions of Fundamental Rule 22 or any other rule or order regulating pay fixation on such promotion in the revised scale. If even in the lower posts, the junior officer was drawing more pay in the pre-revised scale

than the senior by virtue of any advance increments granted to him, provision of this Note need not be invoked to step up the pay of the senior officer.

The order relating to refixation of the pay of the senior officer in accordance with the above provisions should be issued under Fundamental Rule 27 and the senior officer will be entitled to the next increment on completion of his required qualifying service with effect from the date of refixation of pay.

(2) Subject to the Provision of rule 5, if the pay as fixed in the officiating post under sub-rule (1) is lower than the pay fixed in the substantive post, the former shall be fixed at the stage next above the substantive pay.

8. Date of next increment in the revised scale

The next increment of a Government servant whose pay has been fixed in the revised scale in accordance with sub-rule (1) of rule 7 shall be granted on the date he would have drawn his increment, had he continued in the existing scale:

Provided that in cases where the pay of a Government servant is stepped up in terms of Note 6 or Note 9 to sub-rule (1) and also second proviso to sub-rule (1) of rule 7, the next increment shall be granted on the completion of qualifying service of twelve months from the date of the stepping up of the pay in the revised scale.

Provided further that in cases other than those covered by the preceding proviso, the next increment of a Government servant, whose pay is fixed on the 1st day of January, 1996 at the same stage as the one fixed for another Government servant junior to him in the same cadre and drawing pay at a lower stage than his in the existing scale, shall be granted on the same date as admissible to his junior, if the date of increment of the junior happens to be earlier.

Provided also that in the case of persons who had been drawing maximum of the existing scale for more than a year as on the 1st day of January, 1996, next increment in the revised scale shall be allowed on the 1st day of January, 1996.

Note 1 -In cases where two existing scales, one being a promotional scale for the other, are merged, and the junior Government servant, now drawing his pay at equal or lower stage in the lower scale of pay, and happens to draw more pay in the revised scale than the pay of the senior Government servant in the existing higher scale, the pay of the senior government servant in the revised scale shall be stepped up to that of his junior from the same date and he shall draw next increment after completing the qualifying period from the date of such stepping up of pay.

9. Fixation of pay in the revised scale subsequent to the 1st day of January, 1996

Where a government servant continues to draw his pay in the existing scale and is brought over to revised scale from a date later than 1st day of January 1996, his pay from the later date in the revised scale shall be fixed under Fundamental Rules and for this purpose his pay in the existing scale shall have the same meaning as of existing emoluments as calculated in accordance with clause (A), clause (B),

clause (C) and clause (D), as the case may be, of sub-rule (1) of rule 7 except that the basic pay to be taken into account for calculation of those emoluments will be the basic pay on the later date aforesaid and where the Government servant is in receipt of special pay or non-practicing allowance, his pay shall be fixed after deducting from those emoluments an amount equal to the special pay or non-practicing allowance, as the case may be, at the revised rates appropriate to the emoluments so calculated.

10. Fixation of pay on reappointment after the 1st day of January, 1996 to a post held prior to that date

A government servant who had officiated in a post prior to the 1st day of January, 1996 but was not holding that post on that date and who on subsequent appointment to that post draws pay in the revised scale of pay shall be allowed the benefit of the proviso to Fundamental Rule 22, to the extent it would have been admissible had he been holding that post on the 1st day of January, 1996 and had elected the revised scale of pay on and from that date.

11. Mode of payment of arrears of pay

The arrears would be paid in cash with the stipulation that where the amount of arrears is less than Rs.5000, it should be paid in one installment and where it is in excess of Rs.5000, it should be paid in two installments; in the first installment payment should be restricted to Rs.5000 plus fifty percent of the balance amount of arrears.

Explanation - For the purposes of this rule:

- (a) "arrears of pay", in relation to a Government servant, means the difference between:-
- (i) the aggregate of the pay and allowances to which he is entitled on account of the revision of his pay and allowances under these rules, for the relevant period; and
 - (ii) the aggregate of the pay and allowances to which he would have been entitled (whether such pay and allowances had been received or not) for that period had his pay and allowances not been so revised.
- (b) "relevant period" means the period commencing on the 1st day of January, 1996 and ending with the 30th September, 1997.

12. Overriding effect of Rules

The provisions of the Fundamental rules, the Central Civil Services (Revision of Pay) Rules, 1947, the Central Civil Services (Revised Pay) Rules, 1960, the Central Civil Services (Revised Pay) Rules 1973 the Central Civil Services (Revised Pay) Rules, 1986, shall not, save as otherwise provided in these rules, apply to cases where pay is regulated under these rules, to the extent they are inconsistent with these rules.

13. Power to relax

Where the President is satisfied that the operation of all or any of the provisions of these rules causes undue hardship in any particular case, he may, he may, by order, dispense with or relax the requirements of that rule to such extent and subject to such conditions as he may consider necessary for dealing with the case in a just and equitable manner.

14. Interpretation

If any question arises relating to the interpretation of any of the provisions of these rules, it shall be referred to the Central Government for decision.

**THE FIRST SCHEDULE
(SEE RULES 3 & 4)
PART - A**

**MEMORANDUM EXPLANATORY TO THE CENTRAL CIVIL SERVICES
(REVISED PAY) RULES, 1997**

Rule 1 - This rule is self-explanatory.

Rule 2 - This lays down the categories of employees to whom the rules apply. Except for the categories excluded under clause (2), the rules are applicable to all persons under the rule making control of the President serving in Departments paid from Civil Estimates. They do not apply to the employees under the Ministry of Railways and Civilian personnel paid from Defence Services Estimates, for whom separate rules will be issued by the Ministries concerned. The rules do not also apply to Extra-Departmental Agents in the Department of Posts and Department of Telecommunications. The rules, however, apply to work charged establishments.

Rule 3 - This rule is self-explanatory.

Rule 4 - The recommendations of the Commission on pay scales for certain categories/class of employees of the Central Government including Union Territories, have given rise to representations from other categories of employees on the ground of upsetting the existing relatives and parities. In all such cases, where the recommendation is for upgradation of pay scales for individual categories of posts in Department of cadre otherwise than by rationalization of pay scales, for the present the normal replacement pay scales for the existing scales of pay as shown in part A of the First Schedule shall be allowed. Separate orders in such cases will be issued subsequently.

Rule 5 - The intention is that all Government servants should be brought over to the revised scale except those who elect to draw pay in the existing scales. Those who exercise the option to continue on the existing scales of pay will continue to draw the dearness allowance & interim relief at the rates in force on the 1st January, 1996 and the dearness allowance will count towards the emoluments for pension, etc. to the extent it so counted on the said date. If a Government servant is holding a permanent post in a substantive capacity and officiating in a higher post, or would have officiated in one or more posts but for his being on deputation etc., he has the option to retain the existing scale applicable to a permanent post or any one of the officiating posts. In respect of the remaining posts he will necessarily have to be brought over to the revised scales.

Rule 6 - This rule prescribes the manner in which option has to be exercised and also the authority who should be apprised of such option. The option has to be exercised in the appropriate form appended to the rules. It should be noted that it is not sufficient for a Government servant to exercise the option within the specified time limit but also to ensure that it reaches the prescribed authority within the time limit. In the case of persons who are outside India at the time these rules are promulgated, the period within which the option has to be exercised is three months

from the date they take over charge of the post in India. In the case of Government servants the revised scales of whose posts are announced subsequent to the date of issue of these rules, the period of three months will run from the date of such announcement.

Persons who have retired between 1st January, 1996 and the date of issue of these rules are also eligible to exercise option.

Rule 7(1) - This rule deals with the actual fixation of pay in the existing scales on 1st January, 1996. A few illustration indicating the manner in which pay of Government servants should be fixed under this sub-rule subject to stepping up of pay under Notes below rule 7(1) are given below:

Illustration I:

1. Existing Scale of Pay	Rs. 750-12-870-14-940
2. Proposed Scale of Pay	Rs.2550-55-2660-60-3200
3. Existing Pay	Rs. 786
4. D.A. as on 1.1.96 (at index level 1510)	Rs.1163
5. 1st Installment of I.R.	Rs. 100
6. 2nd Installment of I.R.@10% of basic pay subject to min. of Rs.100	Rs. 100
	<hr/>
7. Existing emoluments	Rs.2149
8. Add 40% of basic pay	Rs. 314
	<hr/>
Total	Rs.2463
9. Stage next above in the proposed scale including benefit of bunching, if any	Rs.2550 (Minimum)
10. If 1 increment is ensured in the proposed scale for every 3 increments in the existing scale, the stage of pay in the proposed scale.	Rs.2605
11. Pay to be fixed in the proposed scale (stage of pay at St.No.9 of 10 whichever is higher).	Rs.2605

Illustration II

1. Existing Scale of Pay	Rs.1640-60-2600-75-2900
2. Proposed Scale of Pay	Rs.5500-175-9000
3. Existing Pay	Rs.2360
4. D.A. as on 1.1.96 (at index level 1510)	Rs.3493
5. 1st Installment of I.R.	Rs. 100
6. 2nd Installment of I.R.@10% of basic pay subject to min. of Rs.100	Rs. 236
	<hr/>
7. Existing emoluments	Rs.6189
8. Add 40% of basic pay	Rs. 944
	<hr/>
Total	Rs.7133

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|---|---------|
| 9. Stage next above in the proposed scale including benefit of bunching, if any | Rs.7250 |
| 10. If 1 increment is ensured in the proposed scale for every 3 increments in the existing scale, the stage of pay in the proposed scale. | Rs.6200 |
| 11. Pay to be fixed in the proposed scale (stage of pay at Sl.No.9 of 10 whichever is higher). | Rs.7250 |

Illustration III:

- | | |
|---|--|
| 1. Existing Scale of Pay | Rs. 4500-150-5700 |
| 2. Proposed Scale of Pay | Rs.14300-400-18300 |
| 3. Existing Pay | Rs.5400 |
| 4. D.A. as on 1.1.96 (at index level 1510) | Rs.5994 |
| 5. 1st Installment of I.R. | Rs. 100 |
| 6. 2nd Installment of I.R. @ 10% of basic pay subject to min. of Rs.100 | Rs. 540 |
| | <hr/> |
| 7. Existing emoluments | Rs.12034 |
| 8. Add 40% of basic pay | Rs.2160 |
| | <hr/> |
| Total | Rs.14194 |
| 9. Stage next above in the proposed scale including benefit of bunching, if any | Rs.14700 |
| 10. If 1 increment is ensured in the proposed scale for every 3 increments in the existing scale, the stage of pay in the proposed scale. | Rs.15100 (two increment for 6 increment in the existing scale) |
| 11. Pay to be fixed in the proposed scale (stage of pay at Sl.No.9 of 10 whichever is higher). | Rs.15100 |

Rule 7(2) - The benefit of this rule is not admissible in cases where a Government servant has elected the revised scale in respect of his substantive post, but has retained the existing scale in respect of an officiating post.

Rule 8 - This rule prescribes the manner in which the next increment in the new scale should be regulated. The provisos to this rule are intended to eliminate the anomalies of Junior Government servants drawing more pay than their senior by the operation of substantive part of this rule and also taking care of the Government servants who have been drawing pay at the maximum of the existing scale for more than one year as on 1.1.96 and also those Government servants who have been stagnating at the maximum of the existing scale and are actually in receipt of stagnation increment on ad hoc basis.

Rule 9 to 14 - These rules are self-explanatory.

[File No.50(I)/IC/97]
C. RAMACHANDRAN, Secy.

ANNEXURE 'C'

IMPORTANT G.I. CLARIFICATIONS

1. Date of next increment in the revised scale

(a) He shall draw his next increment in the revised scale on the date he would have drawn his increment, had he continued in the pre-revised scale.

(b) If the employee had been drawing the maximum of the scale in the pre-revised scale of pay for more than a year on 1.1.1996 or have drawn one or more stagnation increments as admissible, he shall draw his next increment in the revised scale on 1.1.1996 itself.

(c) Employees drawing pay at the maximum of the pre-revised scale for a period less than a year on 1.1.1996 will draw their next increment on completion of service for the full incremental period of 12 months from the date on which they reached the maximum.

(Rule 8 read with G.I., M.F., O.M., Dated 2.4.98).

(d) In the case of employees whose pay in the applicable pay scale is fixed at the maximum of the scales as on 1.1.1996, the stagnation increments in the revised scales of pay will be admissible only on expiry of a period of two years reckoned from 1.1.1996. In other words, no employee will become eligible for the first stagnation increment in the revised scale of pay before 1.1.1998.

(G.I., M.F., O.M., dated 22.7.1998).

2. Fixation of pay of employees who opt for the revised scale of pay from a date subsequent to 1.1.1996

(i) For those opting for revised scale from the date of next increment falling after 1.1.96 but not later than 31.12.1997. The pay of such employees shall be fixed in accordance with the provisions of Rule 7 of the C.C.S. (R.P) Rules 1997 - para 1 above i.e. including 40% fitment benefit.

The option is subject to their exercising necessary option within the prescribed time-limit.

(G.I., M.F., (Deptt. of Expr.) O.M. No.16(1)/IC/98 dated 26.3.1998 read with O.M. No.7(29)-EIII(A)/97 dated 30.7.1999.

(ii) For those opting for revised scale from the date of increment falling subsequent to 31.12.1997 and from any date after 1.1.1996 for reasons other than their date of increment falling during 1996 and 1997 - Pay will be fixed under F.R.22. for this purpose, the existing emoluments vide Note 1 below para 1 above will be treated as 'pay'. The fitment benefit of 40% will not be available.

(Rule 7 and 9 read with G.I., O.M. dated 26.3.1998).

3. Fixation of pay under special circumstances:-

(i) (a) If a government employee is on leave on 1.1.1996, he will be entitled to revised pay from the date he resumes duty. In such cases, the pay

is required to be fixed in the revised scale on 1.1.1996 on notional basis and actual benefit of pay allowed from the date of resuming duty.

(Note 3 below Rule 7)

- (b) In cases where employees died on or after 1.1.1996 while on leave without resuming their duties, they shall be entitled to benefits of Revised Pay Rules and shall be deemed to have opted for the revised scales on and from the 1st day of January, 1996 or such later date as is most beneficial to their dependents.
(G.I., M.F. (Deptt. of Expr.) O.M.No.1(3)-EIII(A)/98 dated 23.7.1999).

(ii) If a person is under suspension on 1.1.1996, he will continue to draw the subsistence allowance based on the pre-revised scale and his pay in the revised scale will be subject to final order on disciplinary proceedings.

(Note 3 below Rule 7).

(iii) Fixation of Pay of Re-employed Pensioners -

- (a) The principles of Pay fixation would apply also in case of persons who were in re-employment on 1.1.1996.
- (b) Where a re-employed Government employee elects to draw his pay in the existing scale and opts to be brought over to the revised scale from the date of increment falling during calendar year 1996, his pay from the date of increment in the revised scale shall also be fixed in accordance with the provisions of Rule 7 of C.C.S. (R.P.) Rules 1997 (i.e. fitment benefit of 40% will be available).
(G.I. Deptt. of Per. & Trg. O.M.No.3/12/97-Estt (Pay-II) dated 19.11.1997 and 8.3.1999).

4. Efficiency Bar in pre-revised scale - Manner of Fixation of pay -

(a) The pay of an employee who was considered unfit to cross the Efficiency Bar operative in the pre revised scale before 1.1.1996 may be fixed in the applicable revised scale with reference to the stage immediately proceeding such efficiency bar in the pre-revised scale and the subsequent annual increments admissible in the revised scale released. The cases of such employees may, however, be placed before the respective Departmental Promotion Committees for review in terms of the instructions on the subject. If the concerned employees are found fit to cross the EB based on this review, their pay may be re-fixed initially in the applicable pre-revised scale in accordance with the decision of the DPC and thereafter in the corresponding revised scale. If, however, the concerned employee is not found fit to cross EB even after such review, no subsequent review need be made.

(b) In cases where an employee has reached the EB stage prior to 1.1.1996 and whose case has not been decided due to administrative reasons, the competent authority may consider as to whether the employee was fit or unfit to cross the EB from that date. Based on the decision of the competent authority, the case may be regulated. Thereafter his pay may be fixed in the revised scale of pay with reference to the pay admissible as on 1.1.1996 and subsequent annual increments released.

(c) In the case of the employees who have opted to retain the pre-reviewed scale of pay, efficiency bar, if any, applicable should be abolished with effect from 1.1.1996.

(G.I., (Deptt. of Expr.) O.M.No.7(73)-EIII-A/98 dated 14.12.98).

5. Fixation of pay in the revised scales of pay of employees who were appointed as fresh recruits on or after 1.1.1996 with advance increments in the pre-revised scales -

There is no justification to take into account the advance increments granted in the pre-revised scale of pay while fixing the pay in the revised scales. The reason being that the UPSC/Selection Board/Selection Committee which granted the advance increments did not take into account the increase while determining the revised scales of pay. Otherwise also in granting advance increment(s) the intention of UPSC/Selection Committee is to secure specific emoluments and these emoluments are necessary to be protected while fixing the pay in the revised scales. Accordingly, wherever an employee has initially been appointed with advance increment(s). However, in the existing emoluments (viz. pay with advance increments in the pre-revised scale plus dearness allowance appropriate to that pay at Index Level 1510 plus amount of 1st and 2nd instalments of Interim Relief) is in excess of the pay fixed in the revised scale, the difference shall be allowed as personal pay to be absorbed in future increments in pay.

(G.I., Deptt. of Expr.) O.M.F.No. 1(2)-EIII(A)/98 dated 30.11.1998).

6. Option of date for fixation of pay on promotion of employees promoted before 1.1.1996:-

Reference to the saving clause of F.R.22(1)(a)(1) which provides that when an employee is promoted to next higher grade or post where pay has to be fixed under the provision of F.R.22(1)(a)(1), he may be given option for fixation of his pay as under:-

- (a) either his initial pay may be fixed in the higher post on the basis of F.R.22 1(a)(1) straight away without any further review on accrual of increment in the pay scale of the lower post, or
- (b) his pay on promotion may be fixed initially at the stage on a time scale of the new post above the pay in the lower post, which may be re-fixed on the basis of the provisions of F.R.1(a)(1) on the date of accrual of next increment in the scale of the lower post.

2. Regarding applicability of the above provisions in the cases of employees who had been promoted before the 1st January, 1996 and who had exercised option as at (b) above, for fixation of their pay on promotion and in whose cases the date of next increments in the lower scales (both pre-revised and revised) fell on or after 1st January, 1996 the position clarified as follows:-

- (i) on 1st January, 1996, the pay of such employees may be fixed in the promoted posts with reference to pay that had been fixed at the time of promotion initially at the stage on the time scale of new post above the

pay in the lower post or from which he has been promoted on regular basis. They will be allowed to draw that pay in the revised scales w.e.f. 1st January, 1996.

- (ii) their notional pay in the lower posts in the revised scales may also be fixed as on 1st January, 1996. From the dates of accrual of the next increment in the revised scale in the lower post, their pay in the promoted post may be re-fixed on the basis of provisions of F.R.22.1(A)(1).
- (iii) in the promoted post, they will draw their next increments on completion of one year from the date the pay was re-fixed under (ii) subpara subject to the satisfaction of other conditions.

3. The question as to whether the employees promoted before 1st January, 1996 should be given another opportunity to give fresh option to get their pay fixed in the promoted post in view of the introduction of revised pay scales w.e.f. 1st January, 1996 has also been considered and it has been decided that the employees promoted after 1.1.1995 but before 1st January 1996 and whose date of next increment in the lower posts falls on or after 1st January, 1996 may be allowed another option to get their pay fixed in the promoted post under F.R.22.1(a)(1) either from the date of promotion or from the date of next increment in the lower post falling on or after 1st January, 1996.

4. Option in terms of para 3 and in case of officers who have been promoted on or after 1st January, 1996 till the date of issue of the orders shall be exercised within a period of three months from the date of issue of this corrigendum. In case of promotion after the date of issue of these orders, option shall be given within one month of the date of promotion. Option once exercised shall be final.

(G.I. Deptt. of Per. & Trg. O.M. No.1/12/97-Estt (Pay I) dated 23.4.1999 as amended by Corrigendum, dated 10.8.99).

APPENDIX 10

ALLOWANCES

I. Dearness Allowance

With effect from 1-1-1996, Dearness Allowances is granted to compensate the price increase above 306.33 points (base year 1982 = 100), to which the revised pay scales relate. This will be sanctioned twice a year, payable from 1st January and 1st July and the neutralisation will be 100% uniformly for all employees.

2. The current rates of Dearness Allowance are as under:-

Date from which payable	-	Rates of D.A. per month
From 1.1.1996	-	Nil
From 1.7.1996	-	4% of Pay
From 1.1.1997	-	8% of Pay
From 1.7.1997	-	13% of Pay
From 1.1.1998	-	16% of Pay
From 1.7.1998	-	22% of Pay
From 1.1.1999	-	32% of Pay
From 1.7.1999	-	37% of Pay
From 1.1.2000	-	38% of Pay

Notes:

- (1) D.A. is calculated on the Basic Pay as defined in FR 9(21)(a)(i) plus stagnation increment. (Personal pay, special pay etc., is not included).
 - (2) Fractions of 50 paise and above to be rounded off to the next higher rupee and less than 50 paise ignored.
 - (3) For part of a month, rate of DA shall be applied on the rate of pay and then DA for the number of days calculated.
3. The drawal of D.A. on various occasions shall be regularised as under:-
- (i) While on duty. Basic Pay including stagnation increment.
 - (ii) During leave. D.A. is based on leave salary actually drawn. DA is admissible for the first 300 days of leave spent in India.
 - (iii) During suspension D.A. is based on subsistence allowance.
 - (iv) During joining time. DA is based on joining time pay.
 - (v) During Foreign Service. D.A. is based on pay drawn in foreign service subject to the terms and conditions of foreign service.
 - (vi) During deputation in India. D.A. is based on basic pay only. Deputation (duty) allowance is not taken into account, but if the deputationist opts for the scale of pay of the deputation post, D.A. will be calculated on the basic pay of that post actually drawn.

- (vii) On pensions. Dearness relief is admissible on original pension before commutation.
- (viii) To employed Family Pensioners. Dearness relief is admissible to employed family pensioners at the rates applicable from time to time.
- (ix) For re-employed pensioners:-
- For officers whose pay in civil post is fixed without taking into account his entire pension, the DA will be based on the pay actually drawn.
 - For officers whose pay in civil post is fixed after taking into account portion/full pension, the DA will be based on pay plus such pension taken into account for pay fixation. If pay plus pension exceeds the maximum pay of the post, the DA will be based on that maximum.
 - For officers on leave, the DA will be based on the leave salary plus non-ignorable part of pension.

For the purpose of these orders, 'pension' will be the uncommuted value of pension.

II. H.R.A. & C.C.A.

4. House Rent Allowance and Compensatory (city) Allowance are payable w.e.f. 1.8.1997 with reference to basic pay (including stagnation increment) and the place of duty irrespective of the place of residence of an employee, at the following rates:-

A. House Rent Allowance

Classification of Cities/Towns	Rates of HRA
(i) 'A-1'	30% of actual basic pay drawn
(ii) 'A', 'B-1' & 'B-2'	15% of actual basic pay drawn
(iii) 'C'	7.5% of actual basic pay drawn
(iv) Unclassified	5% of actual basic pay drawn

B. City Compensatory Allowance

Pay Range (Basic Pay) (includes S.I.)	Amount of CCA in class of cities (Rs. per month)			
	AI	A	B-1	B-2
Below Rs.3000 p.m.	Rs. 90	Rs. 65	Rs. 45	Rs. 25
Rs. 3000 to Rs. 4499 p.m.	125	95	65	35
Rs.4500 to Rs.5999 p.m.	200	150	100	65
Rs.6000 p.m. and above	300	240	180	120

5. The drawal of HRA, CCA shall be regulated on various occasions as under:-

- (i) During leave/vacation - HRA/CCA admissible during leave of all kinds including study leave and also during vacation, for the first 180 days of combined period of leave/vacation/holidays. Beyond this period allowances can be claimed by furnishing prescribed certificates.
- (ii) Leave with medical certificate - Allowances admissible upto 8 months. Controlling Officers to decide payment of the allowances beyond this period subject to furnishing requisite certificate.
- (iii) When the official does not join after leave - If it is due to invalidation/death, HRA/CCA paid for the leave period not to be recovered. In case of resignation, recovery to be effected before accepting resignation.
- (iv) Leave preparatory to retirement - Allowances admissible on furnishing prescribed certificates.
- (v) During suspension - Allowances admissible for the first 180 days. Beyond this period payment will be subject to furnishing the required certificates.
- (vi) During joining time - Allowances admissible at the same rates as at the old station.
- (vii) During temporary transfer - HRA/CCA admissible up to 90 days at the rates applicable at the old station and beyond this period at the rates applicable for the new station.
- (viii) During deputation abroad up to one year - HRA/CCA admissible at the rates applicable to headquarters. If deputation period exceeds one year, allowances can be drawn on furnishing certificate if family resides at headquarters.
- (ix) During training in India -
 - (i) When DA not drawn - HRA/CCA admissible at the rates applicable to the headquarters station or training station, whichever are more favourable.
 - (ii) When DA drawn - HRA/CCA admissible at the rates applicable to headquarters only even when no DA is drawn for the period beyond 180 days.
- (x) During training abroad - HRA/CCA admissible at the rates applicable at headquarters subject to furnishing certificates. Not admissible during leave taken while on training or immediately thereafter.

6. Regulation of H.R.A. is further subject to the observance of following guidelines:-

- (i) Drawal of HRA - Without reference to quantum of rent paid. NO rent receipt necessary.

- (ii) No HRA if occupying Government/official accommodation - HRA not admissible to those provided with Government accommodation, female employees staying in Government-run-hostels, employees allotted hostel accommodation run by autonomous and semo-autonomous organisation at subsidized rent and officers staying in inspection quarters.
- (iii) Refusal of accommodation - HRA not admissible for the period employees are debarred from further allotment on their refusal of allotted accommodation.
- (iv) Date of discontinuance of HRA - From the date of occupation or from 8th day of allotment, whichever is earlier. In the case of refusal, from the date of allotment.
- (v) On transfer; (a) HRA admissible for 8 months only at new station, if official accommodation at old station retained at normal/penal/market rent. (b) HRA for employee not in occupation of official accommodation at old station, if he leaves family at old station and not allotted Government accommodation at new station:
- | | |
|--|---|
| For the first two months of date of joining at new station. | At the same rate drawn at old station. |
| For the next four months or the end of academic year, whichever is late. | At the rate drawn at old station or maximum admissible at the new station had he taken a residence on rent, whichever, is less. |
- (vi) Persons owning houses - HRA admissible to employee living in a house owned by him/his wife/children/father/mother. Also admissible if he owns a house but lives in a rented house.
- (vii) Sharing rent-free accommodation - HRA not admissible if an employee shares rent-free accommodation allotted to another Government servant.
- (viii) Residing in accommodation allotted to a relative - HRA not admissible if the employee resides in accommodation allotted to his/her parents, son/daughter by the Central/State Government, Autonomous Bodies, Public Sector Undertaking or semi-Government Organisations, e.g., Municipality, Port Trust, Nationalized Bank, LIC, etc.

7. LIST OF CLASSIFIED CITIES FOR CCA

Name of the State/ Union Territory	CLASS OF CITIES			
	'A-1'	'A'	'B-1'	'B-2'
Andhra Pradesh	...	Hyderabad (UA)	Vishakapatnam (UA)	Vijaywada (UA)
Assam	...	...	...	Guwahati City
Bihar	...	...	Patna (UA)	Dhanbad (UA), Jamshedpur (UA), Ranchi (UA)
Chandigarh	...	...	...	Chandigarh (UA)
Delhi	Delhi (UA)	...	...	...
Gujarat	...	Ahmedabad (UA)	Surat (UA) Vadodara (UA)	Rajkot (UA)
Haryana	...	...	...	Faridabad Complex
Karnataka	...	Bangalore (UA)	...	Hubli-Dharwad, Mysore (UA)
Kerala	...	...	Kochi (UA)	Kozhikode (UA), Thiruvanantha- puram (UA)
Madhya Pradesh	...	...	Bhopal, Indore (UA)	Durg-Bhilai Nagar (UA), Gwalior (UA), Jabalpur (UA)
Maharashtra	Briha Mumbai (UA)	Pune (UA)	Nagpur (UA)	Aurangabad (UA), Nashik (UA), Solapur (UA)
Punjab	...	...	Ludhiana	Amritsar, Jalandhar
Rajasthan	...	...	Jaipur (UA)	Jodhpur, Kota
Tamil Nadu	Chennai (UA)	...	Coimbatore (UA) Madurai (UA)	Salem (UA) Tiruchirappali (UA)
Uttar Pradesh	...	Kanpur (UA)	Lucknow (UA) Varanasi (UA)	Agra (UA), Allahabad (UA), Bareilly (UA), Ghaziabad (UA), Gorakhpur, Meerut (UA)
West Bengal	Calcutta (UA)	...	...	Asansol (UA)

8. LIST OF CLASSIFIED CITIES FOR HRA

'A-1' CLASS CITIES

Brihan Mumbai
Calcutta (UA)
Chennai (UA)
Delhi (UA)

'A' CLASS CITIES

Ahmedabad (UA)
Bangalore (UA)
Hyderabad (UA)

'B-1' CLASS CITIES

Bhopal
Indore (UA)
Jaipur (UA)
Kanpur (UA)
Lucknow (UA)
Ludhiana (UA)
Nagpur (UA)
Pune (UA)
Surat (UA)
Vadodara (UA)

'B-2' CLASS CITIES

Agra (UA)
Allahabad (UA)
Amritsar (UA)
Aurangabad (UA)
Bareilly (UA)
Chandigarh (UA)
Coimbatore (UA)
Faridabad Complex
Gorakpur
Guwahati City
Gwalior (UA)
Hubli-Dharwad
Jabalpur (UA)
Jalandhar
Jodhpur
Kochi (UA)
Kota
Madurai (UA)
Meerut (UA)
Nashik (UA)
Patna (UA)

Rajkot (UA)
Ranchi (UA)
Salem (UA)
Sholapur (UA)
Thiruvananthapuram (UA)
Tiruchirappalli (UA)
Varanasi (UA)
Vijayawada (UA)
Visakhapatnam (UA)

'C' CLASS CITIES

A & N Islands

Port Blair
Andhra Pradesh
Adilabad
Adoni
Anakapalle
Anantapur
Bapatla
Bellampalle
Bhimavaram
Bodhan
Chilakaluripet
Chirala (UA)
Chittoor
Cuddapah (UA)
Dharmavaram
Eluru
Gudivada
Gudur
Guntakal
Guntur
Hindupur
Jagtial
Kadiri
Kazaznagar
Kakinada (UA)
Karimnagar
Kavali
Khammam (UA)
Kothagudem (UA)
Kurnool (UA)
Machilipatnam
Madanapalle
Mahbubnagar
Mancheriyal

Mangalagiri
Miryalaguda
Nalgonda
Nandyal
Narasaraopet
Narsapur
Nellore
Nirmal
Nizamabad
Ongole (UA)
Palacole
Palwancha
Ponnuru
Proddatur
Rajahmundry (UA)
Ramagundam
Sangareddy
Siddipet
Sircilla
Srikakulam
Srikalahasti
Suryapet
Tadepalligudem
Tadipatri
Tanuku
Tenali
Tirupati (UA)
Vizianagaram
Warangal (UA)

Assam

Dhubri
Dibrugarh (UA)
Jorhat (UA)
Karimganj
Nagaon
Silchar
Tezpur
Tinsukia

Bihar

Adityapur
Arrah
Bagaha
Barauni
Begusarai (UA)

Bettiah
 Bhagalpur (UA)
 Bihar
 Bokaro Steel City (UA)
 Buxar
 Chaibasa
 Chapra
 Daltonganj
 Darbhanga
 Dehri
 Deoghar (UA)
 Dhanbad (UA)
 Gaya (UA)
 Giridih
 Hajipur
 Hazaribagh
 Jamalpur
 Jamshedpur (UA)
 Jehenabad
 Jhumritilaiya
 Katihar
 Kishanganj
 Lakhisarai
 Madhubani
 Mokameh
 Motihari (UA)
 Munger
 Muzaffarpur
 Nawada
 Phustro (UA)
 Purnia (UA)
 Ramgarh (UA)
 Saharsa
 Sasaram
 Saunda
 Siwan
 Goa
 Margao (UA)
 Marmugao (UA)

Gujarat

Amreli (UA)
 Anand (UA)
 Anjar
 Anklesvar (UA)
 Bharuch (UA)
 Bhavnagar (UA)

Bhuj (UA)
 Botad
 Dabhoi
 Deesa
 Dhoraji (UA)
 Dhrangadhra
 Dohad (UA)
 Gandhidham
 Gandhinagar
 Godhra (UA)
 Gondal (UA)
 Himatnagar
 Jamnagar (UA)
 Jetpur (UA)
 Junagadh (UA)
 Kalol (UA)
 Keshod
 Khambhat (UA)
 Mahesana (UA)
 Mahuva (UA)
 Morvi (UA)
 Nadiad (UA)
 Navsari (UA)
 Palanpur (UA)
 Patan (UA) (Distt. Mahsana)
 Petlad
 Porbandar (UA)
 Savarkundla (UA)
 Sidhpur (UA)
 Surendranagar
 Unjha
 Upleta
 Valsad (UA)
 Veraval
 Viramgam
 Visnagar (UA)

Haryana

Ambala
 Ambala (UA)
 Bahadurgarh (UA)
 Bhiwani
 Gurgaon (UA)
 Hansi
 Hisar (UA)
 Jind
 Kaithal

Karnal (UA)
 Narnaul
 Palwal
 Panchkula Urban Estate
 Panipat
 Rewari
 Rohtak
 Sirsa
 Sonipat
 Thanesar
 Yamunanagar (UA)

Himachal Pradesh

Shimla (UA)

Karnataka

Bagalkot
 Belgaum (UA)
 Bellary
 Bhadravati (UA)
 Bidar (UA)
 Bijapur (UA)
 Channapatna
 Chikmagalur
 Chintamani
 Chitradurga (UA)
 Dandeli
 Davangere (UA)
 Dodabailapur
 Gadag-Batigeri
 Gangawati (UA)
 Gokak
 Gulbarga (UA)
 Harihar
 Hassan (UA)
 Hospet (UA)
 Karwar
 Kolar
 Kolar Gold Fields (UA)
 Mandya
 Mangalore (UA)
 Mysore (UA)
 Nipani
 Rabkavi-Banhatti
 Raichur (UA)
 Ramanagaram
 Ranibennur

Shimoga (UA)
 Tumkur (UA)
Kerala
 Alappuzha (UA)
 Changanassery
 Kanhangad (UA)
 Kannur (UA)
 Kasargod
 Kayamkulam
 Kollam (UA)
 Kottayam (UA)
 Kozhikode (UA)
 Manjeri
 Palakkad (UA)
 Payyannur
 Ponnani
 Taliparamba
 Thiruvalla
 Thrissur (UA)
 Vadakara (UA)

Madhya Pradesh

Ambikapur (UA)
 Balaghat (UA)
 Barhanpur
 Betul (UA)
 Bhind
 Bilaspur (UA)
 Chhatarpur (UA)
 Chhindwara (UA)
 Damoh (UA)
 Datia
 Dewas
 Dhamtari
 Dhar
 Durg
 Guna
 Hoshangabad
 Itarsi (UA)
 Jagdalpur (UA)
 Jaora (UA)
 Khandwa
 Khargone
 Korba
 Mandsaur
 Mhow (UA)
 Morena

Murwara (Katni)
 Nagda
 Neemuch (UA)
 Raigarh (UA)
 Raipur (UA)
 Rajharajharan Dalli
 Rajnandgaon
 Ratlam (UA)
 Rewa
 Sagar (UA)
 Sarni
 Satna (UA)
 Sehore (UA)
 Seoni
 Shahdol (UA)
 Shivpuri
 Tikamgarh
 Ujjain (UA)
 Vidisha

Maharashtra

Achalpur
 Ahmednagar (UA)
 Akola
 Akot
 Amalner
 Ambejogai
 Amravati
 Ballarpur (UA)
 Barshi
 Bhandara
 Bhiwandi (UA)
 Bhusawal (UA)
 Bid
 Buldana
 Chlisgaon
 Chandrapur
 Dhule
 Gondiya
 Hinganghat
 Hingoli
 Ichalkaranji (UA)
 Jalgaon
 Jalna
 Kamptee (UA)
 Karad
 Khamgaon

Kolhapur (UA)
 Latur
 Malegaon
 Malkapur
 Manmad
 Nalasopara
 Nanded (UA)
 Nandurbar
 Osmanabad
 Pandharpur
 Panvel
 Parbhani
 Parli
 Pusad
 Ratnagiri
 Sangli (UA)
 Satara
 Shirirampur (UA)
 Udgir
 Virar
 Wardha
 Yavatmal (UA)

Manipur

Imphal (UA)

Meghalaya

Shillong (UA)
Mizoram
 Aizawl
Nagaland
 Dimapur
 Kohima
Orissa
 Balangir
 Baleshwar (UA)
 Bargarh
 Berhampur
 Bhadrak
 Bhawanipatna
 Bhubaneswar
 Brajarajnagar
 Cuttack (UA)
 Jeypur
 Jharsuguda
 Puri
 Rourkela (UA)

Sambhalpur (UA)
Sunabeda

Punjab

Abohar
Barnala
Batala (UA)
Bhatinda
Faridkot (UA)
Fazilka
Firozpur
Firozpur Cantt.
Gurdaspur
Hoshiarpur
Kapurthala
Khanna
Kotkapura
Malerkotla
Malout
Mansa
Moga (UA)
Muksar
Nabha
Pathankot (UA)
Patiala (UA)
Phagwara (UA)
Rajpura
SAS Nagar (Mohali)
Sangrur

Pondicherry

Karaikal
Pondicherry (UA)
Oulgaret
Yanam (UA)

Rajasthan

Ajmer
Alwar (UA)
Banswara (UA)
Baran
Barmer
Bewar (UA)
Bharatpur (UA)
Bhilwara
Bikaner

Bundi
Chittaurgarh
Churu (UA)
Dhaulpur
Fatehpur
Ganganagar
Gangapur City (UA)
Hanumangarh
Hindaun
Jhunjhunun
Kishangarh
Makrana (UA)
Nagaur
Nawalgarh
Pali
Ratangarh
Sardar-Shahar
Sawaimadhopur (UA)
Sikar
Sujangarh
Tonk (UA)
Udaipur

Tamil Nadu

Ambur
Arakkonam
Arani
Aruppukkottai
Attur
Bodinayakkanur
Chengalpattu
Chidambaram (UA)
Cuddalore
Dharmapuri
Dindigul
Erode (UA)
Gudiyattam (UA)
Kadiyanallur
Kambam
Kanchipuram
Karaikkudi (UA)
Karur (UA)
Kovilpatti
Krishnagiri
Kumarapalayam
Kumbakonam (UA)
Mannargudi

Mayiladuthurai
Mettpalayam
Mettur
Nagappattinam (UA)
Nagercoil
Neyveli (UA)
Palani (UA)
Panruti
Paramakudi
Pattukkottai
Pollachi (UA)
Pudukkottai
Puliyangudi
Rajapalayam
Ramanathapuram
Sivakasi (UA)
Srivilliputtur
Teni Allinagaram
Tenkasi
Thanjavur
Tindivanam
Tiruchengodu
Tirunelveli (UA)
Tirupattur
Tiruppur (UA)
Tiruvannamalai
Tuticorin (UA)
Udhagamandalam
Udumalaipettai
Valparai
Vaniyambadi (UA)
Vellore (UA)
Villupuram
Virudhunagar
Vridhachalam

Tripura

Agartala

Uttar Pradesh

Aligarh
Amroha
Auraiya
Azamgarh
Ballia
Balrampur
Banda

Baraut	Khurja	West Bengal
Basti	Lakhimpur	Alipurduar (UA)
Behraich	Lalitpur	Asansol (UA)
Befa Pratapgarh	Mahoba	Balurghat (UA)
Bhadohi	Mainpuri	Bangaon
Bijnor (UA)	Mathura	Bankura
Budaun	Maunath Bhanjan	Barddhaman
Bulandshahr	Mawana	Basirhat
Chandausi	Mazaffarnagar (UA)	Bishnupur
Chandpur	Mirzapur-cum-Vindhyachal	Bolpur
Dehradun (UA)	Modinagar (UA)	Chakdaha
Deoband	Moradabad (UA)	Chittaranjan
Deoria	Mugalsarai (UA)	Contai
Etah	Nagina	Dabgram
Etawah	Najibabad	Darjiling
Faizabad (UA)	Nawabganj	Durgapur
Farrukhabad-cum-	Noida	English Bazar (UA)
Fatehgarh (UA)	Orai	Habra (UA)
Fatehpur	Pilibhit	Haldia
Firozabad (UA)	Pilkhua	Jalpaigudi
Ganga Ghat	Rae Bareli	Jangipur
(Distt. Unnao)	Rampur	Katwa
Ghazipur	Roorkee (UA)	Kharagpur (UA)
Ghaziabad (UA)	Rudrapur	Koch-Bihar (UA)
Gonda	Saharanpur	Krishnanagar
Haldwani-cum-Kathgodam	Sahaswan	Medinipur
Hapur	Sambhal	Nabadwip (UA)
Hardoi	Shahabad	Puruliya
Hardwar (UA)	Shahjahanpur (UA)	Raiganj (UA)
Hathras	Shamli	Rajpur (UA)
Jaunpur	Shikohabad	Ranaghat (UA)
Jhansi (UA)	Sikandrabad	Raniganj (UA)
Kairana	Sitapur	Santipur
Kannauj	Sultanpur	Siliguri
Kasganj	Tanda	Suri
Kashipur	Unnao	

9. LIST OF STATIONS WHERE HRA AND CCA ARE ADMISSIBLE UNDER SPECIAL ORDERS

Faridabad Complex, Ghaziabad Municipality, Air Force Station—Hindon, Gurgaon MC, Noida Township	...	HRA and CCA	At Delhi rates
Shillong	...	HRA	At 'A', 'B-1', 'B-2' rates
Government of India Press (near Coimbatore)	...	HRA and CCA	At Coimbatore rates
Jalandhar Cantt. Board		CCA	At 'B-2' class city rates
New Bombay, Panvel, Uran Area	...	HRA	At Mumbai rates
Kesarapalli Village (AP), Srinagar (UA)	...	HRA	At 'B-2' class city rates
Coonoor, Goa, UT of Daman and Diu, Mahe	...	HRA	At 'C' class city rates
Vashi	...	CCA	At 'A' class city rates
Alwaye, Goa, Jamnagar, Rourkela, Jammu (UA), Srinagar (UA)	...	CCA	At 'B-2' class city rates
Jammu City	...	HRA	At 'B-2' class city rates

III. Composite Hill Compensatory Allowance and Bad Climate Allowance-

A composite allowance is granted in lieu of Hill Compensatory and Winter Allowances. This allowance is admissible throughout the year to the Central Government employees posted at hill stations situated at a height of 1000 metres or more above sea-level.

Bad climate Allowance is granted at those places which are declared as bad climate areas by the State Government concerned for the grant of this allowance to their staff.

10. The monthly rates of the allowances are given below:-

Pay + NPA + SI	Bad Climate Allowance	Composite HCA
	Rs.	Rs.
Below Rs.3,000 p.m.	40	100
Rs.3,000-4499/- p.m.	80	100
Rs.4500-5999 p.m.	120	140
Rs.6000-8999 p.m.	160	300
Rs.9000 p.m. and above	200	300

11. Tribal Area Allowance - This allowance is granted in a few places - Tribal Taluks/pockets in Andhra Pradesh, Assam, Bihar, Gujarat, Himachal Pradesh, Karnataka, Madhya Pradesh, Maharashtra, Orissa, Tamil Nadu, Tripura, Uttar Pradesh and West Bengal. This allowance is granted at the same rates as Bad Climate Allowance.

IV. Special Compensatory (Remote Locality) Allowance

12. This allowance is granted to K.V.S. employees serving in the specified remote localities of the country, at the following rates:-

Locality	Pay below Rs.3000	Pay Rs.3000 to Rs.4499	Pay Rs.4500 to Rs.5999	Pay Rs.6000 To Rs.8999	Pay Rs.9000 and above
	Rs.	Rs.	Rs.	Rs.	Rs.
Part-A	300	500	700	1000	1300
Part-B	250	400	550	800	1050
Part-C	150	300	450	600	750
Part-D	40	80	120	160	200

V. Transport Allowance

13. With effect from 1st August, 1997, all employees are entitled to Transport Allowance in the following rates:-

Employees drawing pay in the scale of	Rate of transport allowance per month	
	'A-1'/'A' Class City*	Other Places
	Rs.	Rs.
Rs.8000-13,500 and above	800	400
Rs.6500-6900 and above, but below Rs.8000-13,500	400	200
Below the scale of Rs.6500-6900	100	75
Casual labour with temporary status	100	75

*As classified for CCA.

14. The payment of transport allowance shall be regulated as under:-

(1) It is not admissible to:-

- (i) Employees who are provided with official accommodation within a distance one kilometre or within a campus housing the places of work and residence. Drawal of transport allowance subject to employee's furnishing certificate that he has not been provided with official accommodation within a distance of one kilometre or within a campus housing the places of work and residence.

- (ii) Employees who have been provided with facility of office transport.
- (iii) Employees during absence from duty exceeding 30 days due to leave/ training/tour etc.

(2) Handicapped employees eligible for conveyance allowance as per orders contained in G.I. O.M. dated 31.8.1978, will draw transport allowance at double the rates prescribed above. However, handicapped employees provided with office/ government accommodation within a distance of one kilometre from the place of work can draw transport allowance at the normal rates.

APPENDIX 11

CHILDREN EDUCATIONAL ASSISTANCE

The scope of children Educational Assistance which is available to Sangathan employees from 1.8.1997 onwards is as under:-

COMPONENT	RATE
(1) Children Educational Allowance	Rs.100 p.m. per child for classes I to XII
(2) Reimbursement of Tuition fee (maximum)	(a) Rs.40 p.m. per child for classes I to X (b) Rs.50 p.m. per child for Classes XI to XII (c) Science fee of Rs.10 p.m. for classes IX to XII of charged separately. (d) Rs.100 p.m. per child, for physically retarded children for classes I to XII
(3) Hostel subsidy	Rs.300 p.m. per child for classes I to XII

Note: Physically handicapped children shall be permitted re-imburement of tuition fee even on joining unrecognised schools.

2(i) When both husband and wife are employed in the Sangathan, the children's educational allowance or re-imburement of tuition fee or hostel subsidy will be admissible to one of them only.

(ii) In case the wife or husband of a Sangathan employee is employed outside the Sangathan, the Sangathan employee shall be eligible to draw the allowance or re-imburement of subsidy only if his/her spouse is not entitled to the benefit from his/her employer and a declaration to that effect shall be obtained.

3(i) These benefits are admissible to a Sangathan employee while he/she is on duty or is under suspension or is on leave (including extraordinary leave). But it is not admissible during any period which is treated as 'dies non'.

(ii) If a Sangathan employee ceases to be in service by reason of retirement, resignation, discharge, dismissal or removal from service, benefits shall be admissible till the end of the academic year in which the event took place.

(iii) In the case of death of the Sangathan employee in service, the assistance is admissible in respect of the children even after the academic year subject to the observance of other conditions if its grant provides the spouse is not employed in Central/State Govt., Autonomous body, Public Sector Undertaking etc.

4. (i) The assistance is admissible only in respect of children between the age limits of 5 and 20 years but admissible in respect of the child up to the end of the academic session if he completes 20 years half way during the academic session.

(ii) The assistance is not admissible for a child for more than two academic years in the same class.

(iii) Assistance is available up to three children born upto 31.12.1987 and restricted to two children born thereafter.

Where a Sangathan employee claims children's educational allowance in respect of some of his children and hostel subsidy in respect of other children, the total number of children in respect of whom the allowance or subsidy is drawn shall not exceed three children born upto 31.12.87 and two children born thereafter.

(iv) The assistance is admissible in respect of a child only if the child attends the school regularly. Not admissible if the period of absence without proper leave exceeds one month.

5. (i) The assistance is admissible regardless of the fact that any scholarship is received but if a freeship is awarded, re-imbusement of tuition fee/hostel subsidy is admissible only to the extent of fees actually paid.

(ii) Subject to eligibility, both re-imbusement of tuition fee and hostel subsidy can be drawn in respect of one and the same child. If children's Educational Allowance is drawn for any child, re-imbusement of tuition fee or payment of hostel subsidy will not be admissible for the child.

6. Children's Educational Allowance is admissible -

- (a) When a Sangathan employee is compelled to send his child/children to a school away from that station at which he is posted and/or residing owing to the absence of a school of the requisite standard at that station.
- (b) When the nearest school of the requisite standard is so situated that there is no convenient train or bus service to take the child from his residence near the time of the opening of that school and bring him back not too long after it is closed, and the train/bus journey takes more than one hour.
- (c) Denial of admission to a school of the requisite standard in the employee's place of posting/residence for want of a vacancy or for any other reason shall be regarded as absence of a school of the requisite standard.

Note: All Kendriya Vidyalayas are deemed to be "Schools of the requisite standard".

7. Reimbursement of Tuition Fees is not admissible in respect of a child for whom children Educational Allowance is drawn.

Science fee up to Rs.10 p.m. will be reimbursable in addition to the Tuition Fee in respect of children offering science subjects in classes IX to XII.

Tuition fee does not include (a) Domestic Science Fund charges; (b) Library fee; (c) Games fee; (d) Admission fee; and (e) Extra-curricular activity fee.

8. If the children do not accompany the employee on transfer to N.E. Region (including Sikkim) and Andaman, Nicobar and Lakshadweep Islands, CEA upto

Class XII will be admissible for children studying at the last station of posting or any other station where the children reside.

If children studying in schools are put in hostels at the last station of posting or any other station, the employee concerned will be given hostel subsidy.

9. **Hostel Subsidy** is admissible when the employee is obliged to keep his children, because of transfer, in the hostel of a residential school away from the station at which he is posted and/or resides. If the children are already admitted to the hostel of a residential school, hostel subsidy will be admissible from the effective date of the employee's transfer.

It is not admissible for a child for whom CEA is drawn.

It is payable up to 10 plus 2 stage where the pattern of 10+2+3 exists and upto Higher/Senior secondary stage in other places, whether the children study in Kendriya Vidyalaya or any other recognized school.

10. **Income Tax**

(1) CEA is exempted from Income Tax, upto a maximum of two children up to the limit prescribed by CBDT.

(2) The amount received as re-imbusement of Tuition fee is liable for income tax under the head "Salaries".

(3) Hostel subsidy up to a maximum of two children is exempt from tax up to the limit prescribed by CBDT.

APPENDIX 12

DEPUTATION AND FOREIGN SERVICE

1. **Deputation**, for purposes of drawal of 'Deputation (Duty) Allowance' will cover appointments made in public interest outside the normal field of deployment -

- (i) on a temporary transfer basis to other Central Government Departments and State Governments; and
- (ii) on temporary transfer on foreign service to Bodies (incorporated or not) wholly or substantially owned or control by Government and Organisations like Municipalities, Universities, etc.

Note: The deputation of a Central Govt. employee to Kendriya Vidyalaya Sangathan or vice-versa constitutes foreign service.

2. **Period of Deputation.** The deputation will be for a maximum of three years. Deputation to other Ministries/Departments for the fourth year may be granted with the approval of the Secretary of the borrowing Ministry. Extension for one year beyond the four year requires the approval of the Minister of the borrowing Ministry; but no deputation allowance is admissible for that period. Extension beyond fifth year can be only with prior approval of the Department of Personnel.

3. **Option.** An employee on deputation may elect to draw either pay in the scale of pay of the deputation post fixed under the normal rules or his basic pay in the parent department from time to time plus personal pay, if any, and deputation (duty) allowance.

4. Rates of Deputation (Duty) Allowance:

- | | |
|--------------------------------------|---|
| (a) Transfer within the same station | 5% of basic pay subject to maximum of Rs.500 p.m. |
| (b) In other cases | 10% of basic pay subject to maximum of Rs.1000 p.m. |

Basic pay plus Deputation (Duty) Allowance should at no time exceed (i) Rs.22,400/- p.m. or (ii) maximum of the scale of pay of the deputation post.

5. **Restrictions on the allowance.** (1) Basic pay from time to time plus deputation (duty) allowance should not exceed the maximum/fixed pay of the post half on deputation.

(2) Deputation (duty) Allowance is treated as 'special pay' as defined in F.R. 9(25). The Dearness Allowance is however, based on basic pay only and deputation (duty) allowance is not taken into account. But if the employee opts for the scale of pay of the deputation post, dearness allowance will be calculated on the basic pay of that post actually drawn.

6. Foreign Service Contribution. F.R. 115 provides that -

- (a) While an employee is in foreign service, contribution towards the cost of his pension/CPF (Management Share) must be paid on his behalf.
- (b) If the foreign service is in India, contributions must be paid on account of the cost of leave salary also.
- (c) The contributions shall be paid by the employee himself unless the foreign employer consents to pay them. They shall not be paid during leave taken while on foreign service.

Note: In addition to the above contributions, an employee deputed on foreign service is invariably required to subscribe to the Provident Fund and Employees Group Insurance Scheme to which he was subscribing at the time of proceeding on foreign service, in accordance with the rules of such Fund and Insurance Scheme. Employees deputed on foreign service have also to repay the balance towards any loan and advances, e.g., House Building Advance, Scooter/Motor Car Advance, etc. which may be outstanding against them at the time of proceeding on foreign service.

7. Leave Salary Contributions. The monthly rate of leave salary contribution in respect of all classes of employees governed by CCS (Leave) Rules is 11% of pay drawn in foreign service.

8. Pension Contributions. The monthly rate of pension contributions shall be worked out on the basis of percentages given in the following table with reference to the maximum monthly pay of the post which the employee held in the officiating/substantive grade, as the case may be, at the time of proceeding on foreign service.

Note:- Contributions should be rounded off to the nearest rupee, fractions equal to 50 paise being rounded off to the next higher rupee.

PENSION CONTRIBUTION
(Effective from 1-7-1982)

Rates of monthly contribution expressed as percentage of the maximum monthly pay of the post in the officiating/substantive grade, as the case may be, held by the officer at the time of proceeding on foreign service.

Year of Service	Group 'A'	Group 'B'	Group 'C'	Group 'D'
%	%	%	%	
0-1 year	7	6	5	4
1-2 years	7	6	6	4
2-3 "	8	7	6	5
3-4 "	8	7	7	5
4-5 "	9	8	7	5
5-6 "	10	8	7	6
6-7 "	10	9	8	6
7-8 "	11	9	8	6
8-9 "	11	10	9	7
9-10 "	12	10	9	7
10-11 "	12	11	10	7
11-12 "	13	11	10	8
12-13 "	14	12	10	8
13-14 "	14	12	11	8
14-15 "	15	13	11	9
15-16 "	15	13	12	9
16-17 "	16	14	12	9
17-18 "	16	14	13	10
18-19 "	17	15	13	10
19-20 "	17	15	13	10
20-21 "	18	16	14	11
21-22 "	19	16	14	11
22-23 "	19	17	15	11
23-24 "	20	17	15	12
24-25 "	20	17	16	12
25-26 "	21	18	16	12
26-27 "	21	18	16	13
27-28 "	22	19	17	13
28-29 "	23	19	17	13
29-30 "	23	20	18	13
over 30 years	23	20	18	14

Note: Year of service means length of continuous service rendered after attaining the age of 18 years and includes all leave with and without pay, overstyle of leave/joining time and suspension.

9. Management Share Contribution. In the case of C.P.F. optees, the rate of Management share contribution which shall be payable in lieu of pension contribution, shall be equal to $X + XY$, where X is the monthly contribution which

would have been credited by Sangathan to the Provident Fund Account had he not proceeded on foreign service, and Y equals the fraction which the amount recoverable as leave salary contribution bears to pay drawn in foreign service.

- Note :*
- (1) The rate of pay drawn in foreign service will be treated as emoluments for the purpose of calculation of contribution.
 - (2) The contribution is not payable during the period of leave while in foreign service.
 - (3) The contribution is payable either by the officer or by the foreign employer according to the agreement.

10. Retention of lien in parent department. When a permanent employee applies through his office for a post in another office or Department in response to advertisement or circulars and his application is duly forwarded, his lien may be retained in the event of his selection there in the parent office/département upto two years, after which he should either revert to the parent office/department or resign therefrom.

APPENDIX 13

SUMMARY OF LEAVE RULES

Sangathan employees are governed *mutatis mutandis* by C.C.S. (Leave) Rules, 1972 as revised and amended from time to time.

2. General Principles

1. Leave cannot be claimed as matter of Right. Any application of leave or for extension of leave shall be made in Form 'A' to the authority competent to grant leave. Rule 7(1)
2. When the exigencies of public service so require leave of any kind may be refused or revoked by the authority competent to grant it but it shall not be open to the authority to alter the kind of leave due and applied for except at the written request of the employee. Rule 7(2)
3. Any claim to leave to the credit of an employee who is dismissed or removed or who resigns from Sangathan's service ceases from the date of such dismissal or removal of the employee. Rule 9 (1)
4. Unless the Sangathan in view of the exceptional circumstances otherwise determine no employee shall be granted leave of any kind for a continuous period exceeding five years. Rule 12
5. Prefixing and suffixing holidays to leave other than leave on medical certificate shall be allowed automatically except in cases where for administrative reasons permission for prefixing/suffixing holidays to leave is specifically withheld. In the case of leave on medical certificate, if the day on which the employee is certified medically fit for rejoining duty happens to be holiday, he shall be automatically allowed to suffix such holiday(s) to his medical leave and such day(s) shall not be counted as leave. Rule 22
6. An employee can be granted leave on medical certificates obtained from the authorised medical attendant. Where authority competent to grant leave is not satisfied with the genuineness of a particular case, it shall be open to such authority to secure a second medical opinion by requesting the Govt. medical officer not below the rank of civil surgeon to have the employee medically examined on earliest possible day. Rule 18
7. In case of employee who is recalled to duty before the expiry of leave, such recall of leave shall be treated as compulsory. Rule 23
8. An employee on leave shall not return to duty before the expiry of period of leave granted to him unless he is permitted to do so by the authority which granted him leave. An employee who has taken leave on medical certificate may not return to duty until he has produced a medical certificate of fitness in Form 'B'. Rule 24

9. Leave account should be maintained in form as prescribed by CS-36 (revised). Rule 15
10. An employee on leave should not take up any service or employment elsewhere without obtaining prior sanction of the appointing authority.
Rule 15

3. Earned Leave—(Rules 26,27 & 28)

The leave entitlement of vocational staff and non-vocational staff were same except in respect of earned leave till 31.8.1981. Vocational staff are now entitled for 10 days earned leave in lieu of 20 days half pay leave then admissible.

4. The entitlement of non-vocational staff for the grant of 'earned leave' shall be subject to the following provisions:—

1. Credit will be afforded in advance at a uniform rate of 15 days on the 1st of January and 1st of July every year. The credit to be afforded will be reduced by 1/10th of extraordinary leave availed and/or period of *dies non* during the previous half-year, subject to a maximum of 15 days.
2. The leave carried forward plus the credit for the half-year will be limited to 240 days.
3. The credit for the half-year in which an employee is appointed will be afforded at the rate 2-1/2 days for each completed calendar month of service which he is likely to render in the calendar half-year in which he is appointed.
4. The credit for the half year in which an employee is due to retire or resigns from the service will be afforded at the rate of 2-1/2 days per completed calendar month in that half-year up to the date of retirement/resignation.
5. The credit for the half-year in which an employee is removed/dismissed from service or dies in service, will be afforded at the rate of 2-1/2 days per completed calendar month up to the end of the calendar month preceding the calendar month in which he is removed/dismissed/dies.
6. If an employee, who retires/resigns/is removed/is dismissed/dies in the middle of a calendar year, has taken any extraordinary leave during that half year, the earned leave credited should be reduced at the rate of 1/10th of such extraordinary leave and the leave account regularised.
7. While affording credit, fraction of a day should be rounded off to the nearest day i.e. 7-1/2 days to be rounded as 8 days.
8. When an employee joins a new post on transfer without availing the full joining time, the number of days of joining time admissible (subject to a maximum of 15 days) reduced by the actual number of days availed shall be credited to the earned leave account subject to the condition that the credit including this-unavailed joining time does not exceed 300 days.

9. Earned leave can be accumulated upto 300 days.
10. Earned leave be taken up to 180 days at a time.
11. Earned leave exceeding 180 days but not exceeding 240 days may be granted to Group 'A' and Group 'B' Officers continuously, if the entire leave or at least the amount of leave in excess of 180 days is spent outside India, Bangladesh, Bhuttan, Burma, Sri Lanka, Nepal and Pakistan.
12. Earned leave may be taken at a time upto 300 days in the case of leave preparatory to retirement.

5. The entitlement of vocational staff for the grant of earned leave which is effective from 1.9.1981 in the case of teaching staff and 28.7.1984 for School Libraries and Laboratory Assistants shall be as under:—

1. A vocational employee will be credited with 5 days of 'earned leave' on the 1st of January and July every year. The credit to be afforded will be reduced by 1/30th of any period of extra-ordinary leave availed and/or *dies non* during the previous half year subject to a maximum of 5 days. If appointed or ceased to be in service during the half year, the credit for that half will be allowed at 5/6th day for each completed month of service likely to render/rendered in tha half year.
2. In addition, if in any year, he does not avail himself of any vacation or is prevented from enjoying more than 15 days of vacation, earned leave will be admissible to him in respect of that year as in the case of a non-vocational employee.
3. If, in any year, he avails of only portion of the vacation, he will be entitled to earned leave in such proportion of 30 days as the number of days of vacation not taken bears to the full vacation of 50 days. This proportionate earned leave is not admissible to temporary employees for the first year of their service.

Note: 1. 'Year means twelve months of actual duty and not 'Calendar year'.

2. The non-availing of vacation should be due to general or special order of a higher authority asking him to forgo the vacation.
3. When an employee joins a new post on transfer without availing the full joining time, the number of days of joining time admissible (subject to a maximum of 15 days) reduced by the actual number of days availed shall be credited to the earned leave account subject to the condition that overall credit dees not exceed 300 days.
4. Vacation can be combined with any kind of leave but the duration of vacation and earned leave should not exceed 180 days at a time.

6. Half Pay Leave—(Rule 29)

1. Upto 31.12.1985—It is calculated at 20 days for each completed year of service. Service includes periods of duty as well as leave including

extraordinary leave but does not include periods of suspension, dies non, overstayed of leave/joining time unless otherwise regularised.

- Note:* 1. No half pay leave is admissible to teaching staff after 31.8.1981 and School Librarian and Laboratory Assistants after 27.7.1984. Till then 20 days half pay leave was also admissible to them for every completed year of service. Half pay leave at the credit of teaching staff as on 31.8.1981 is to be shown separately and may be granted as half pay leave/commuted leave on the same terms and conditions which were applicable to them prior to 1.9.1981.
2. From 1.1.1986, half pay leave is credited in advance at the rate of 10 days on the 1st of January and 1st of July every year. The credit for the half year in which an employee is appointed will be at the rate of 5/3 days for each completed calendar month of service he is likely to render in the half year in which he is appointed.
 3. The credit for the half year in which an employee is due to retire/resigns will be afforded at the rate of 5/3 days for each completed calendar month in that half year upto the date of retirement/resignation.
 4. The credit for the half year in which an employee is removed/dismissed from service or dies in service will be afforded at the rate of 5/3 days per completed calendar month upto the end of the calendar month preceding the calendar month in which he is removed/dismissed/dies.
 5. Half pay leave can be taken either with or without-medical certificate.
 6. The grant of half pay leave to a temporary official is subject to the sanctioning authority satisfying himself he will return to duty after its expiry. This condition is not applicable where such official is declared completely and permanent incapacitated for further service.
 7. Half pay leave can be converted into full pay leave by taking it as 'Commutated leave' if the leave applied for is on medical certificate.
 8. Half pay leave upto a maximum of 180 days can be commuted during the entire service without medical certificate, if such leave is utilised for an approved course of study certified to be in public interest.
 9. Half pay leave upto a maximum of 120 days may be taken as commuted leave without medical certificate in continuation of maternity leave.

7. Commuted Leave—(Rule 30)

1. Commuted leave not exceeding half the amount of half pay leave due can be taken on medical certificate.
2. Commuted leave upto a maximum of 90 days can be taken during the entire service without medical certificate where such leave is utilised for an approved course of study certified to be in public interest.

3. Commuted leave upto a maximum of 60 days can be granted to a female employee in continuation of maternity leave without medical certificate.
4. Commuted leave can be granted only when the leave sanctioning authority is satisfied that there is a reasonable prospect of the employee returning to duty on its expiry. So it cannot be granted as leave preparatory to retirement.
5. If commuted leave is taken twice the number of days availed should be debited in the half pay leave account.
6. Where an employee granted commuted leave quits service voluntarily without returning to duty, the commuted leave shall be treated as half pay leave and the excess leave salary recovered. If the retirement is by reason of ill-health incapacitating him for further service or in the event of death, recovery should not be made.
7. Commuted leave may be granted at the request of the employee even when earned leave is due to him.

8. Leave Not due—(Rule 31)

1. It is granted only if the leave sanctioning authority is satisfied that there is a prospect of the employee returning to duty on its expiry.
2. The amount of leave should be limited to the half pay leave that the employee is likely to earn subsequently.
3. Leave not due during the entire service is limited to maximum of 360 days. It may be sanctioned to permanent employee either on medical certificate or without medical certificate. In the case of leave not due without medical certificate, the maximum period that may be granted at a time is 90 days and in the entire service 180 days—Rule 31(1)(c).
4. In the case of a temporary employee, it can be granted only if he is suffering from T.B., Leprosy, cancer or Mental illness and the request for such leave is supported by a Medical certificate. Further, he should have put in a minimum of one year service and the post from which he proceeds on leave should be likely to last till his return to duty—Rule 31(1-A).
5. Leave not due will be debited against the half pay leave that an employee may earn subsequently.
6. Leave not due is not granted in the case of 'Leave preparatory to retirement.
7. When an employee granted leave not due resigns from service or at his request is permitted to retire voluntarily without returning to duty, the leave not due should be cancelled. The resignation or retirement will take effect from the date on which such leave had commenced and the leave salary should be recovered.
8. Where an employee who, having availed himself of leave not due, returns to duty but resigns or retires from service before he has earned such

leave, he shall be liable to refund the leave salary to the extent the leave has not been earned subsequently.

9. In cases of 7 & 8 above, leave salary will not be recovered if the retirement is by reason of ill-health incapacitating the Government servant for further service or in the event of his death or if he is retired prematurely under F.R.56(i) or F.R.56 (l) or Rule 48(l)(b), C.C.S. (Pension) Rules.

9. Extraordinary leave—(Rule 32)

1. Extraordinary leave may be granted to a Sangathan employee in special circumstances:—
 - (a) when no other leave is admissible.
 - (b) when other leave is admissible, but the employee applies in writing for the grant of extraordinary leave.
2. Extraordinary leave cannot be granted to run concurrently with the notice period, in the case of officials going on voluntary retirement.
3. Any amount of E.O.L. may be sanctioned to a permanent employee as long as the continuous spell of all kinds of leave does not exceed five years.
4. For temporary employees, the limit is:—
 - (a) All employee—upto 3 months with or without medical certificate. Rule 32(a).
 - (b) Employees who have put in a minimum of one year's continuous service-upto 6 months with medical certificate for common ailments- Rule 32(2)(b).

Upto 18 months with medical certificate for cancer, mental illness, pulmonary tuberculosis or pleurisy of tubercular origin, tuberculosis of any part of the body and leprosy—Rule 32(2)(d).

- (c) Employees who have completed three years' continuous service-upto 24 months, where the leave is required for the purpose of prosecuting studies certified to be in the public interest—Rule 32(2)(e).
- (d) Employees belonging to scheduled Castes/Scheduled Tribes-Commissioner may grant leave exceeding three months for attending the pre-examination training course at the centres notified by the Government from time to time-Rule 32(4).

10. Ad hoc employees

Employees whose appointment is treated as ad hoc for purely technical reasons will be entitled to benefits of C.C.S. (Leave) Rules, 1972 at par with temporary Government servants. In all other cases of ad hoc appointments, for brief periods, the ad hoc employees will be entitled to earned leave at the rate of 2-1/2 days per

month of completed service. The leave will be granted for full days and no encashment is admissible on termination of their service.

If ad-hoc appointments made initially for brief periods continue beyond three years without break, such ad-hoc employees will be entitled to the benefits of C.C.S. (Leave) Rules, 1972 at par with temporary employees:—

[Dept. of P.& Trg. O.M.No.13018/1/82-Estt. (L) dated 24.7.1986]

11. Leave salary

1. During earned leave: Equal to pay drawn immediately before proceeding on leave.
2. During half pay leave or leave not due: Equal to half the amount of leave salary on earned leave.
3. During commuted leave: Equal to pay drawn immediately before proceeding on leave.
4. Extraordinary leave: No entitled to any leave salary.

Note: 'Pay' means 'Pay' as defined in F.R.9(21) and includes deputation allowance.

12. Maternity Leave - (Rule 43)

1. It may be granted to female employees with less than two surviving children as under:-
 - (a) Pregnancy: 135 days.
 - (b) Miscarriage/abortion (induced or otherwise)

Total of 45 days in the entire service excluding any such leave taken prior to 16.6.1994. Admissible irrespective of surviving children. Application to be supported by a certificate from a registered medical practitioner for NGOs and from AMA for GOs.

2. The leave is not debited to the leave account.
3. It is granted on full pay.
4. Any leave including commuted leave may be taken in continuation of maternity leave upto a maximum of 60 days without production of a medical certificate.
5. Regular leave in continuation of maternity leave may be granted in case of illness of the newborn baby on production of a medical certificate to the effect that the condition of the ailing baby warrants mother's personal and the mother's presence by the baby's side is absolutely necessary.

Note: Notwithstanding the requirement of production of medical certificate leave of the kind due and admissible (including commuted leave for a period

not exceeding 60 days and leave not due) upto a maximum of one year may, if applied for, be granted in continuation of maternity leave granted as under 1(a) above.

(G.I. Min. of Per. & PG & Pensions (Deptt. of Pers & Trg.) Notification No.11012/1/85-Estt.(L) dt. 6.6.1988.

6. It counts as service for increments.
7. It counts as service for pension.
8. It is not admissible for 'threatened abortion'.

13. Paternity Leave

1. It is admissible to male employees with less than two surviving children. It is not to be refused normally.
2. It may be granted up to 15 days during wife's confinement i.e. upto 15 days before or upto 6 months from the date of delivery of the child.
3. The leave is not debited to the leave account.
4. It may be combined with any other kind of leave except casual leave.
5. Leave salary shall be equal to the last pay drawn.

14. Study Leave - (Rules 50 to 55)

1. It may be granted to an employee with not less than five years' service for undergoing a special course consisting of higher studies or specialised training in a professional or technical subject having a direct and close connection with the sphere of the duties or being capable of widening his mind and improving the ability as a civil servant.
2. The particular study or study tour should be approved by the authority competent to grant leave viz. Chairman, KVS-Rule 50(2).
3. Course should be certified to be of definite advantage to the Sangathan/ Government from the point view of public interest and the official on his return should submit a full report on the work done by him while on study leave - Rule 50(2)(3).
4. It cannot be granted:
 - (a) for studies out of India if facilities for prosecution of such studies are available in India.
 - (b) to an official who is due to or has the option to retire within three years of his return to duty after the study leave.
 - (c) to same official with such frequency as to remove him from contact with his regular work or cause cadre difficulties owing to his absence on leave.

5. The maximum period is 24 months in the entire service and may be granted at a stretch or in different spells. It may be combined with any other leave due, but maximum period of continuous absence, including vacation, if any but excluding extra-ordinary leave, should not exceed 28 months. Rule 51 and 54.
6. Study leave will not be debited to the leave account.
7. If the course falls short of the study leave, the official should resume duty on conclusion of the course; or the excess period may be treated as ordinary leave with the leave sanctioning authority's prior approval.
8. Requisite bonds in the prescribed forms are to be executed by the official.
9. For leave to be spent outside India, Finance Ministry's agreement for release of foreign exchange is necessary before its grant.

BOARD OF GOVERNOR'S DECISION

The Board of Governors in their 49th meeting held on 23/24 April, 1987 inter alia approved mutatis mutandis the extension of study leave rules contained in the CCS (leave) Rule, 1972; to KVS Employees with the following amendments:-

1. Study leave, in or outside India, may be granted under the faculty improvement programme for literary and academic purposes to teaching staff upto the leave of Principal in addition to purposes specified in Rule 50 of the CCS (Leave) Rules 1972;
2. Study leave may be granted to Education Officer and all other higher officers and the non-teaching staff for purposes specified in Rule 50 of the CCS (Leave) Rule, 1972;
3. Only those who have completed a minimum of 10 years regular service in the Sangathan may be considered for the grant of study leave;
4. Study leave may be granted even to those officers of the Kendriya Vidyalaya Sangathan who have less than 3 years to retire provided the findings of their study will have a direct bearing on the improvement of the Sangathan concerning employee morale, management system, human relations, organisational structure, etc. at the Kendriya Vidyalaya Sangathan or the Vidyalaya level;
5. The grant of study leave shall be subject to the approval of Vice-Chairman, Kendriya Vidyalaya Sangathan;
6. Study leave may be granted only once in the entire span of service for a period not exceeding 2 years.
7. Study leave shall not be granted at a time to more than 1% of regular employees in cadre.
10. **Leave Salary - (Rule 56)**
 - (a) Outside India: pay last drawn plus dearness allowance and house

rent allowance and compensatory city allowance in addition to the study allowance admissible.

- (b) In India: Leave salary will be equal to pay last drawn plus dearness allowance, HRA and CCA. Stipend, scholarship or remuneration for any part-time employment during the period of study leave should be adjusted against the leave salary subject to the condition that the leave salary subject to the condition against the leave salary will not be less than that admissible during half pay leave.

Note: HRA and CCA are payable for the first 180 days at the rates applicable at the last place of duty; continuance beyond 180 days will be subject to production of prescribed certificate for the drawal.

11. If an official after availing of study leave resigns from service or otherwise quits within three years after return to duty or does so without returning to duty at all from study leave, or fails to complete the course of study, he should refund (i) the actual amount of leave salary, study allowance, cost of fees, T.A. and other expenses, if any, incurred by the Government and (ii) the actual amount, if any, of the cost incurred by other agencies such as Foreign Governments, Foundations, Trusts in connection with the course of study, with interest thereon at the prescribed rates. In exceptional cases, the President may waive such recoveries.

15. Special Disability Leave-(Rule 44)

1. It is admissible to both permanent and temporary officials:
 - (a) when an official is disabled by injury intentionally or accidentally inflicted or caused in, or in consequence of, the due performance of his official duties or in consequence of his official position.
 - (b) when an official is disabled by illness incurred in the performance of any particular duty, which has the effect of increasing his liability to illness or injury beyond the ordinary risk attaching to the civil post held by him, under the same conditions.
2. The disability, under 1(a) above, itself should have manifested within three months of the occurrence to which it is attributed and the person disabled had acted with due promptitude in bring it to notice. The leave sanctioning authority, if satisfied as to the cause of the disability, may relax the condition and grant leave in cases where disability has manifested more than three months after the occurrence of its cause.

The disability, under 1(b) above, should be certified by an Authorised Medical Attendant to be directly due to the performance of the particular duty. If it has been contracted during service other than with a military force, the leave sanctioning authority should satisfy himself that the disability is exceptional in character.

3. The period of leave granted will be such as certified by an Authorised Medical Attendant subject to a maximum of 24 months.
4. It may be granted more than once if the disability is aggravated or recurs in similar circumstances at a later date, but the maximum leave in consequence of any one disability should not exceed 24 months.
5. It may be combined with any other kind of leave.
6. It will count as service for pension.
7. It will not be debited to the leave account.
8. The leave salary for the first 120 days will be the pay last drawn and for the remaining period it will be equal to leave salary during half pay leave. In such cases, the official may take half pay leave (at his credit) along with the special disability leave simultaneously and get leave salary equal to that on earned leave. The half pay leave so taken will be debited to his leave account.
9. The authority competent to sanction special disability leave is Chairman, K.V.S.

16. Hospital Leave-(Rules 46)

1. Admissible to (i) such Group 'C' employees whose duties involve handling of dangerous machinery, poisonous drugs and the like or performance of hazardous tasks and (ii) to Group 'D' employees, while under medical treatment in a hospital or otherwise for illness or injury, directly due to risks incurred in the course of official duties.
2. Medical certificate from an Authorised Medical Attendant is necessary for the grant of this leave.
3. May be granted for such period as the authority granting the leave may consider it necessary.
4. May be combined with any other kind of leave due and admissible, provided the total period of leave does not exceed 28 months.
5. Leave salary for the first 120 days will be the pay last drawn and for remaining period it will be equal to leave salary during half pay leave.
6. If the official is entitled to any benefit under the Workmen's Compensation Act or the Employees' State Insurance Act, the amount of leave salary will be reduced by the amount of benefit payable under the above Acts.
7. The authority competent to grant hospital leave is Chairman, K.V.S.
8. Hospital leave will not be debited to the leave account.
9. The facility of getting full pay after the first 120 days also be taking half pay leave simultaneously, as in the case of special disability leave, is not applicable to hospital leave.

17. Casual Leave

Casual leave is not a recognised form of leave and is not subject to any rules made by the Government of India. An official on casual leave is not treated as absent from duty and his pay is not intermitted.

1. Casual leave can be combined with Special Casual Leave but not with any other kind of leave.
2. It cannot be combined with joining time.
3. Sundays and Holidays falling during a period of casual leave are not counted as part of Casual leave.
4. Sundays/public holidays/restricted holidays/weekly offs can be prefixed/suffixed to casual leave.
5. Casual leave can be taken while on tour, but no daily allowance will be admissible for the period.
6. Casual leave can be taken for half day also.
7. Essential intended for short periods. It should not normally be granted for more than 5 days at any one time.
8. L.T.C. can be availed during Casual leave.
9. Entitlement-per calendar year is 8 days.
10. Officials joining during the middle of a year may avail leave proportionately or the full period at the discretion of the competent authority.

18. Special Casual Leave

Special casual leave may be granted on the following circumstances:—

1. Sports Events

Upto a maximum of 30 days in a calendar year for attending:—

1. Coaching or training camps under Rajkumari Amrit Kaur Coaching Scheme or similar All India coaching or training schemes;
2. Coaching or training camps at the National Institute of Sports, Patiala;
3. Coaching camps in sports organised by National Sports Federation/Sports Boards recognised by All India Council of Sports;
4. Pre-selection trials/camps connected with sporting events of National/International importance;
5. To take part in sporting events held on inter-zonal/inter-circle basis, as a duly nominated representative on behalf of the State/Zone or Circle/International importance;

6. To take part in sporting events held on inter-zonal/inter-circle basis as a duty nominated representative on behalf of the State/Zone or Circle but not in the employee's personal capacity.

Admissible up to a maximum of 10 days in any one year for participating in inter-departmental tournaments and sporting events held in and outside Delhi.

Period in excess of 30/10 days in a year will be treated as a regular leave.

2. For Cultural Activities:

Admissible to employees taking part in cultural activities like dance, drama, poetic symposium etc. of an All India, or Inter-State character organised by or on behalf of the Central Secretariat Sports Control Board or on its behalf subject to the overall limit of 30 days in one calendar year.

3. For Mountaineering/Trekking Expeditions

Admissible for participating in mountaineering/trekking expeditions approved by the Indian Mountaineering Foundation upto a maximum of 30 days in one calendar year and subject to the overall limit of 30 days for one calendar year for participation in sporting event of National or International importance.

4. For Family Planning:

(a) Male employees:

- (i) Maximum of 6 working days admissible for vasectomy operation. If he undergoes the said operation for a second time due to failure of the first, another six days will be admissible on the production of medical certificate.
- (ii) Maximum of 21 days for undergoing recanalisation operation.
- (iii) Maximum of 7 days if his wife undergoes tubectomy, laparoscopy or salping-ectomy operation. The leave should follow the date of operation.

(b) Female employees:

- (i) Maximum of 14 days admissible for tubectomy/laparoscopy. If she undergoes the operation for a second time due to failure of the first, maximum of 14 days will be admissible for the second time.
- (ii) Minimum of 14 days admissible for salpingectomy operation after Medical Termination of Pregnancy (MTP).
- (iii) Admissible on the day of IUCD insertion-insertion.
- (iv) Maximum of 21 days admissible for undergoing recanalisation operation.

Extension/additional special casual leave is admissible if the concerned employee is hospitalised on account of post-operational complications or is unfit to join duty.

- (v) Special casual leave to women employees for one day, on the day, their husband undergo vasectomy operation to enable them to attend on their husbands. (G.I. Dept. of Per. Trg. O.M.No.28016-1/88-Estt. (A) dt. 2.6.1988.

5. For Union/Association Activities:

The maximum number of days of special casual leave admissible is 20 days in a calendar year (i.e., the annual period of followed by the Association/ Union/Federation). Subject to the above maximum number of days:

- (i) 20 days to the office bearers of recognised service Associations/ Unions for participation in the activities of Associations/Unions.
- (ii) 10 days to outstation delegates/members of executive committees for attending its meetings.
- (iii) 5 days to local delegates and local members of executive committee for attending its meetings.

6. For Natural Calamities, Bandhs etc:

Heads of Departments may grant special leave to employees residing at places far from their office, when they are unable to attend office due to dislocation of traffic arising out of natural calamities, bandhs etc.

7. For other purposes:

Special casual leave may also be granted for—

1. Training and duty as members of officially sponsored auxiliary police organisations, such as Home Guards, National Volunteer Corps, etc.
2. Training as a member of St. John Ambulance Brigade (to the extent not covered by ordinary casual leave due).
3. Periods spent in camp to join the Urban Units of Territorial Army, not exceeding 14 days which can be combined with regular leave, if necessary.
4. Interview/medical examination at the time of actual recruitment/ commissioning in the Urban Unit of the Territorial Army (to the extent not covered by ordinary casual leave due).
5. Participants in Republic Day Parades and rehearsals thereof as members of St. John Ambulance Brigade.
6. Taking Hindi Examination, Prabodh, Praveen and Pragya, under the scheme of Teaching Hindi to Central Government Employees.

7. Donating blood to recognised Blood Banks on working days-for that day only.
8. Members of Lok Sahayak Sena who have won certificate of merit when required to participate in the Republic Day Parade—Period of stay not exceeding 14 days plus journey time to Delhi and back to headquarters.
9. Attending Courts of Law as jurors and assessors with the permission of Heads of Departments.

19. Combination of casual/regular leave with special leave

Combination of casual leave or regular leave (e.g. E.L. H.P.L. etc) with special casual leave is permissible; but combination of both casual leave and regular leave with special casual leave is not permissible.

20. L.T.C. during special casual leave

Leave Travel concession can be availed of during special casual leave.

FORM-A**KENDRIYA VIDYALAYA.....
(APPLICATION FOR LEAVE)**

1. Name of Applicant
2. Post held
3. If working in a section, state the name of the Section
4. If a deputationist, state the name of parent office
5. Basic Pay drawn in the present post
6. House rent, dearness, city compensatory & other allowances
7. Nature and period of leave applied for and date from which are required
8. Sunday and holidays, if any proposed to be prefixed to leave Prefix.....
Suffix.....
9. Ground on which leave is applied for,
10. Date of return from last leave, and the nature and period of that leave
11. I propose/do not propose to avail myself of leave travel concession for the block years.....
during the ensuing leave
12. I Undertake to Refund:
 - (a) The difference between the leave salary drawn during leave on average pay/half pay leave which would not have been admissible had not provision to F.R. 81(b)(ii)/Rule 30(i)(a) of the CCS (leave) Rules, 1972 not been applied in the event of my retirement from service at the end or during the Currency of the leave.
 - (b) The leave salary drawn during leave not due which would not have been admissible, had F.R.81(a)/Rule 31(2)(d) of the CCS (leave) Rules 1972 not applied, in the event of my voluntary retirement from service at the end or during the currency of the leave.

Signature of Applicant
(with Date)

Leave Address:
.....
.....
.....
.....

13. Remarks and/or recommendation of the controlling officer.

Signature with date

Designation.....

CERTIFICATE REGARDING ADMISSIBILITY OF LEAVE
(By Accountant General concerned in case of deputationists)

14. Certified that.....
(Nature of leave)

For.....from.....to.....
is admissible under rule..... of the.....
.....Rules.

Signature with date

Designation.....

If the applicant is drawing any compensatory allowance the sanctioning authority should state weather on the expiry of leave he is likely to return to the same post or to another post carrying a similar allowance.

FORM-B

MEDICAL CERTIFICATE OF FITNESS TO RETURN TO DUTY

Signature of an Employee.....

I,.....	Civil Surgeon/Staff Surgeon	
	Authorised Medical Attendant of	|.....
	Registered Medical Practitioner	|.....

do hereby certify that I have carefully examined Shri/Smt./Kumari..... whose signature is given above, and find that he/she has recovered from his/her illness and is now fit to resume duties in service. I also certify that before arriving at this decision, I have examined the original medical certificate(s) and statement(s) of the case (or certified copies thereof) on which leave was granted or extended and have taken these into consideration in arriving at my decision.

Civil Surgeon/Staff Surgeon
 Authorised Medical Attendant
 Registered Medical Practitioner

Date.....

APPENDIX 14

JOINING TIME RULES

1. Preliminary

- (1) These rules may be called the Central Civil Services (Joining Time) Rules, 1979.
- (2) They shall come into force on 8th May, 1979 and shall apply to transfers effected on/or after that date.
- (3) These rules shall apply to all Government servants appointed in civil services and posts under the Central Government (including work-charged staff) but shall not apply to Railway employees, employees paid from the Defence Services Estimates, employees engaged on contract, part-time employees and employees paid out of contingencies.

Note: These rules shall be applicable *mutatis mutandis* to the employees of Kendriya Vidyalaya Sangathan.

2. (1) When a Government servant to whom these rules apply is transferred to the control of another Government or organisation, which has made separate rules prescribing amount of joining time, his joining time for the journey to join his post under that Government/organisation and for the return journey, will be governed by those rules, unless different provisions are expressly made in the terms of deputation/foreign service by mutual agreement between the lending and borrowing authorities.

(2) The joining time of railway employees, Armed Forces Personnel and those paid from Defence Service Estimates and the employees of State Government or any other organisation who are appointed to Civil Services and posts under the Central Government on deputation or on foreign service basis, shall, for joining the Civil Services and posts under the Central Government and for the return journeys, be regulated in accordance with these rules, unless different provisions are expressly made in their respective terms of deputation/foreign service, by mutual agreement between the lending and borrowing authorities.

3. Definitions

Unless there is something repugnant in the subject or context, the terms defined in these rules are used in these rules in the sense hereinafter explained:

- (a) "Department of Government of India" means a Ministry or Department of the Central Government as notified from time to time and any other authority which exercises the powers of a Department/Ministry of the Government of India.
- (b) "Head of Department" means the authority declared as such under the Delegation of Financial Power Rules, 1978.

Note: In Kendriya Vidyalaya Sangathan, the powers of Head of Department are exercised by the Commissioner.

- (c) "Joining time" means time allowed to a Government servant in which to join a new post or to travel to a station to which he is posted.
- (d) "Transfer" means the movement of a Government servant from one post to another either within the same station or to another station to take up duties of a new post or in consequences of change of this headquarters.

4. Joining Time

(1) Joining time shall be granted to a Government servant on transfer in public interest to enable him to join the new post either at the same or a new station. No joining time is admissible in cases of temporary transfer for a period not exceeding 180 days. Only the actual transit time, as admissible in case of journeys on tour, may be allowed.

Note: The following guiding principles are, however, laid down for the benefit of the competent authority to arrive at a decision whether in a particular case, joining time under this rule may be allowed:

- (i) The transfer involves a formal handing over/taking over charge and the process is likely to take some time;
- (ii) The new post is in an office other than the one from where the Government servant has been transferred;
- (iii) The transfer involves a change of building located at a considerable distance even though the two posts are in two different branches of the same office.

(2) The surplus staff transferred from one post to another under the Scheme regulating Redeployment of Surplus Staff shall be eligible for joining time.

(3) Government servants who are discharged due to reduction of establishment from one Central Government Office and reappointed to another Central Government Office shall be entitled to joining time, if the orders of appointment to the new post are received by them while working in the old post. If they are appointed to the new post after being discharged from the old post, the period of break may be converted into joining time without pay by the Head of Department provided that the break does not exceed 30 days and the Government servant has rendered not less than 3 years continuous service on the date of his discharge.

(4) For appointment to posts under the Central Government on the results of a competitive examination and/or interview open to Government servants and others, Central Government employees and permanent/provisionally permanent State Government employees will be entitled to joining time under these rules. But temporary employees of the Central Government who have not completed 3 years of regular continuous service, though entitled to joining time would not be entitled to joining time pay.

5. (1) The joining time shall commence from the date of relinquishment of charge of the old post if the charge is made over in the following date if the charge is made over in the afternoon.

(2) The joining time shall be calculated from old headquarters in all cases including where a Government servant received his transfer orders or makes over charge of the old post in a place other than his old headquarters, or where the headquarters of a Government servant while on tour is changed to the tour station itself or where his temporary transfer is converted into permanent transfer.

(3) Not more than one day's joining time shall be allowed to a Government servant to join a new post within the same station or which does not involve a change of residence from one station to another. For this purpose, the term 'same station' will be interpreted to mean the area falling within the jurisdiction of the municipality, or corporation including such of sub-urban municipalities notified areas or cantonments as are contiguous to the named municipality etc.

(4) In cases involving transfer from one station to another and also involving change of residence, the Government servant shall be allowed joining time with reference to the distance between the old headquarters and the new headquarters by direct route and ordinary mode(s) of travel as indicated in the following schedule. When holiday(s) follow(s) joining time, the normal joining time may be deemed to have been extended to cover such holiday(s).

<i>Distance between the old headquarters and the new headquarters</i>	<i>Joining time admissible</i>	<i>Joining time admissible where the transfer necessarily involves continuous travel by road for more than 200 km.</i>
1,000 km. or less	10 days	12 days
More than 1,000 km	12 days	15 days
More than 2,000 km	15 days except in cases of travel by air for which the maximum will be 12 days	15 days

Note: Distance means actual distance and not weighted mileage for which fare is charged by the Railways in certain ghat/hill sections.

(5) Extension of joining time beyond the limits indicated in Rule 5(4) can be granted up to the maximum limit of 30 days by the Head of Department and beyond 30 days by the Department of the Government of India, the guiding principle being that the total period of Joining time should be approximately equal to 8 days for preparation plus reasonable transit time plus holidays, if any, following the extended joining time. While computing the transit time, allowance could be made for the time unavoidably spent due to disruption of transport arrangements caused by strike or natural calamities, or the period spent awaiting the departure of the steamer.

6. (1) If an employee is ordered to join the new post a new place of posting without availing full joining time to which he is entitled or he proceeds alone to the new place and joins without availing full joining time and takes his family later within the permissible period for claiming transfer T.A., the unavailed period (full JT limited to a maximum of 15 days *minus* availed JT), will be credited to his Earned Leave account. If the addition results in the total EL at credit exceeding 300 days, the excess will be ignored.

This concession is not admissible for transfer in the same station.—*Rule 6(1) and GIO (6).*

(2) Joining time may be combined with vacation and/or regular leave of any kind or duration except casual leave.

(3) If a government servant in transit on transfer is directed to proceed to a place different from that indicated in the initial transfer orders, he shall be entitled to joining time already availed of up to the date of receipt of revised orders plus fresh spell of full joining time from the date following the date of receipt of the revised orders. The fresh spell of joining time in such cases shall be calculated from the place, at which he received the revised orders as if he is transferred from that place.

7. Joining Time Pay

A Government servant on joining time shall be regarded as on duty during that period and shall be entitled to be paid joining time pay equal to the pay which was drawn before relinquishment of charge in the old post. He will also be entitled to Dearness Allowance, if any, appropriate to the joining time pay. In addition, he can also draw compensatory allowance like City Compensatory Allowance, House Rent Allowance as applicable to the old station from which he was transferred. He shall not be allowed conveyance allowance or permanent travelling allowance.

8. Miscellaneous

Where any Ministry/Department of Government of India is satisfied that the operation of any of these rules causes undue hardship to any particular case, that Ministry or Department of the Government of India may by order, for reason to be recorded in writing, dispense with or relax the requirement of that rule to such extent and subject to such exceptions and conditions as it may consider necessary for dealing with the case in a just and equitable manner provided that no such order shall be made except with the concurrence of the Ministry of Home Affairs, Department of Personnel and Administrative Reforms.

9. If any doubt arises as to the interpretation of these rules, it shall be referred to the Government of India, Ministry of Home Affairs, Department of Personnel and Administrative Reforms.

10. All rules and instructions on the subject of joining time in force immediately before commencement of these rules and applicable to Government servants to whom these rules apply, are hereby repealed.

11. Request Transfer Cases

In the case of transfer of a Government servant at his own request as no joining time is admissible, there is no objection to his being granted regular leave as admissible by the competent authority under the leave rules applicable to him to cover the period between the date of handing over charge at the old station and that of taking over at another, if the Government servant applies for it and the competent authority is willing to sanction it.

Note: Officially posted to their station of choice after completion of full tenure will be entitled to joining time. (O.M. dated 18.12.1995).

12. Treatment of Sunays/holidays in case of local transfer

In the case of a local transfer, the first holiday may be treated as joining time and the second holiday may be treated as a holiday affixed to joining time.

13. Cancellation of transfer orders during joining time

A Government servant is transferred from one place to another but his transfer is subsequently cancelled after he has handed over charge of his old post but before he could take charge of the new post. It has been held that the period intervening between the date of handing over charge of the old post and taking over the same later on account of cancellation of transfer orders should be treated as joining time.

14. Transit time/Joining time to cover journey from/to a remote locality, while proceeding on/or returning from leave:

- (i) A government servant proceeding on leave from/to a place in the remote locality mentioned in column 1 of the Annexure to this O.M. or returning from leave to/from the said place shall be entitled, once in a calendar year to transit time each way to cover the period spent in journey between the said remote locality and the specified station at the scale prescribed in column 3 of that Annexure.
- (ii) The concession is also admissible, while on leave, to a Government servant:
 - (a) who is domiciled in any part of India other than the remote locality concerned and has been specifically recruited from outside for service in remote locality, and
 - (b) who, though not specially recruited outside the Union territory of the Andaman and Nicobar Island or the Union territory, of the Lakshadweep, as the case may be, for service in the respective union territory, is domiciled in any part of India other than the Union territory concerned.
- (iii) A government servant domiciled in the Union territory of Andaman and Nicobar Islands or the Union territory of Lakshadweep and proceeding on leave to his home/town in another Island or the Union territory concerned,

shall be entitled once in a calendar year, to transit time to cover the period spent in journey by sea to the island in which his home/town is located and *vice versa* while returning from leave. The transit time thus admissible shall be the actual number of days taken in the journey by sea subject to maximum of seven days for each journey.

- (iv) Where the outward journey falls in one calendar year and the return journey falls in the succeeding calendar year, the concession shall be counted against the calendar year in which the leave commences. In calculating transit time, holidays falling before or at the end of it shall be excluded while those falling during transit time shall be included.
- (v) A government servant domiciled in the Union territory of Andaman and Nicobar Islands or the Union territory of Lakshadweep and recruited for service in the respective territory, when posted for service on mainland in public interest shall be entitled to joining time, once a year, while proceeding to and returning from the Union territories of Andaman and Nicobar Islands and Lakshadweep on leave.
- (vi) A government servant, domiciled in any part of India other than Union territory of Andaman and Nicobar Islands or the Union territory of Lakshadweep and recruited whether within or outside that Union territory for service there, while proceeding on leave from his post in one island in that Union territory to his home town on the main land to join his post in another Island in that Union territory, shall be entitled to joining time on the same scale as provided in sub-para (i) above.

(2) When a Central Government servant posted in the remote areas spends his leave outside the Union territory the journey time from the place in the remote area to the specified station indicated in the Annexure and *vice versa* will be treated as free joining time if admissible under this provision and in addition the remaining journey time if any in excess of 2 days could be allowed as free joining time under the special provisions applicable to the employees serving in North Eastern Region etc. (see Appendix 24).

(G.I., M.H.A., D.P. & A.R., O.M. No.19011/30/81-Estt. (Allowances), dated the 17th Sept., 1984).

ANNEXURE

TRANSIT TIME ADMISSIBLE TO COVER JOURNEY FROM/TO A REMOTE LOCALITY WHILE PROCEEDING ON/OR RETURNING FROM LEAVE

Station in the remote locality	Specified station	Transit time/joining time admissible
1	2	3
I. ANDAMAN & NICOBAR ISLANDS		
1. Port Blair	1. Calcutta 2. Madras 3. Vishakhapatnam	Actual time taken by the steamer subject to the maximum of 7 days.
2. Car Nicobar	1. Calcutta (via PB) 2. Madras (via PB) 3. Vishakhapatnam (via Port Blair)	Actual time in the journey by the steamer including halt at Port Blair awaiting connecting steamer subject to a maximum of 15 days.
II. ARUNACHAL PRADESH		
1. Any station in Kamang District	(a) Tezpur for Sepla area and and Thrizno circle and (b) Bomdila for the rest	Actual time taken in airlift to/ from the specified station plus the actual number of days taken for the land journey
2. Any station in Subansir District	Kimin	on foot but not exceeding the time
3. Any station in Daperijo District	Likabali	calculated at the rate of one day for 15 kms. of such journey or part thereof between the stations in the remote locality and the specified stations.
4. Any station is Siang District	(a) Likabali for Along. (b) Mohanbari for those airlifted to Mechuka and Tuting Sub-divisions.	As against entries at Sl. No. 3 to 5 on previous page.

1	2	3
	(c) Likabali or Pasighat for Vingkiang and Mariyang Sub-division	
5. Any station in Lohit District	Roing or Tezu provided that if rivers are in spate, it will be Dholla instead of Roing or Tezu.	
6. Any station in Tirap District	<p>(a) Mohanbari for persons airlifted to Vijoyanagar area</p> <p>(b) Changlang for places under Changland Sub-division</p> <p>(c) For places in Miao Sub-division.</p> <p>(i) Miao in Winter, and (ii) Namchikin in Summer</p> <p>(d) Khonsa for the rest</p>	As against entries at Sl.No. 3 to 5 on page.

APPENDIX 15

SUMMARY OF TRAVELLING ALLOWANCE RULES

I. Grades of Employees

- (a) For the purpose of Travelling Allowance, employees are divided into five grades as indicated below -

Basic Pay + NPA + Stagnation increment.

- (i) Rs.16,400 and above
- (ii) Rs.8,000 - 16,399
- (iii) Rs.6,500 - 7,999
- (iv) Rs.4,100 - 6,499
- (v) Below Rs.4,000 - (1), SR 17.

The classification is decided by the employee's pay on the post actually held by him, whether permanent, temporary, or officiating.

- (b) In transit between two posts. - An employee in transit from one post to another ranks in the lower of the two. - SR 19.

- (c) Gradation of re-employed pensioner. - (1) If he ceases to draw pension, the grade depends on the actual pay received from time to time.

(2) If pension is drawn in addition to pay in the re-employed post and if the pay in the re-employed post is reduced by full pension, the grade will be on the basis of the total of pension and pay. If such total exceeds the maximum of the time-scale of the re-employed post, the grade will be on the basis of the maximum of the scale.

(3) The amount of pension taken into account will be the amount sanctioned before commutation, if any.

(4) The grade will be decided on the basis of pay alone in the case of re-employed civil and military pensioners whose previous pension was ignored while fixing pay on re-employment. SR 17.

2. T.A. on Tour

A. Entitlement for travel by rail

Pay Range	Shatabdi Express	Rajdhani Express	Other Trains
Rs.16,400 and above	Executive Class	AC First Class	AC First Class
Rs.8000 to Rs.16,399	AC Chair Car	AC 2-tier	AC 2-tier
Rs.6,500 to Rs.7,999	-do-	AC Chair Car*	First Class/ AC 3-tier/AC Chair Car

Pay Range	Shatabdi Express	Rajdhani Express	Other Trains
Rs.4,100 to Rs.6,499	-do-	-do-	-do-
Below Rs.4,100	-do-	-do-	Sleeper class

Those entitled to travel by First Class/AC 3-tier/AC Chair Car may travel on tour/transfer by AC 2-tier, if any of the trains connecting the originating and destination stations by the direct shortest route do not provide for any of the three classes.

*Travel by AC 3-tier permissible in trains not providing AC Chair Car accommodation.

When journey is performed by longer route by rail, partly by lower class and partly by the entitled class, the claim is to be regulated on proportionate basis, by calculating mileage allowance for different modes/classes by the shortest route in the ratio of the distance covered by such modes by the longer route actually used.

B. Entitlements for travel by road

(i) Basic Pay + NPA + SI	Entitlements
Rs.16,400 and above	AC Taxi/ordinary taxi/car/any bus including AC bus.
Rs.8,000-Rs.16,399	Taxi/car/any bus including AC bus except AC taxi.
Rs.6,500-Rs.7,999	Taxi/autorickshaw/scooter/moped/any bus except AC bus:
Rs.4,100-Rs.6,499	Authorickshaw/scooter/moped/any bus except AC bus
Below Rs.4,100	Authorickshaw/scooter/moped/ordinary bus.

It is not necessary that the car/scooter should have been registered in the name of the employee.

(ii) Rate of road mileage. Actual fare will be paid for travel by public bus. Mileage allowance at 60 p. per km will be admissible for journey by bicycle/foot.

For journeys by autorickshaw/taxi/car, entitlement will be at the rates notified by the concerned Director of Transport.

If no rates have been notified/prescribed, prevailing rates in the Metropolitan city of the State may be adopted. If no such rates have been fixed, then the rates of the neighbouring State be adopted. When no rates become available even after this, following rates may be fixed -

For journeys performed in own car/taxi	Rs.8/km
For journeys performed by autorickshaw/scooter	Rs.4/km SR 46.

(iii) Special entitlements of taxi fare in Metropolitan Cities:

For official journeys on tour from office/residence to Airport/railway station/bus station and vice versa in Delhi, Mumbai, Calcutta and Chennai

Taxi fare as prescribed by the respective Director of transport plus 25% thereon or Actual taxi fare, whichever is less or charges paid under Pre-paid taxi charges system managed by Police/Airport Authority, if availed. If own car is used, mileage will be limited to one trip each only at the time of arrival and departure, at the rate approved for taxis.

(iv) Sharing of auto/taxi - For travel by shared taxi/auto, the entitlement will be actual share limited to half the mileage otherwise admissible - SR 46.

(v) Journey by Tonga, etc. - Tonga, autorickshaw, cycle rickshaw and man-driven rickshaw are equated to journey by scooter/motor cycle. For travel by a friend's scooter as a pillion rider, the amount admissible will be half the prescribed rate or the actual cost of propulsion, whichever is less.
- SR 46.

(vi) Journey by road between places connected by rail.

- (1) May travel by own car/taxi/scooter/motor cycle. Entitlement will be road mileage restricted to rail fare of the highest entitled class. Full road mileage will be admissible if travel by road was in public interest.
- (2) May travel by any type of bus in any class. The entitlement will be the actual fare paid restricted to rail fare of the entitled class.

(vii) Journey by road between places not connected by rail.

May travel by the entitled conveyance or public transport system at their discretion. Mode of conveyance needs no approval from higher authority. The entitlement will be the road mileage at the rates indicated above.

(viii) Local journeys made from the duty point at the tour station - Mileage allowance not admissible. - SR 46.

(ix) Reservation charges. For seat/sleeper berth are reimbursable.

(x) Telegram expenses. Charged by railways for reservation of onward/return journey are reimbursable.

(xi) Cancellation charges. For official journeys cancelled in public interest, cancellation and reservation charges are reimbursable and are to be claimed in the normal T.A. Bill form.

(C) Journeys by Air

- (i) **Entitled Officer.** Officers in receipt of pay of Rs. 16,400 and above (Basic + NPA + SI) may, at their discretion, travel by air on tour/transfer.
- (ii) **Non-entitled Officer.** (a) Those drawing pay of Rs. 12,300 and above, but below Rs. 16,400 may travel by air on tour/transfer at their discretion, if the distance involved is more than 500 km and the journey cannot be performed overnight (ordinarily covered between 6 pm and 8 am) by a direct train/direct slip coach service.
- (iii) In other cases, Secretaries of the Administrative Ministries can authorize air travel, if the expenditure is kept within funds allotted.
- (iv) **Special cases.** (a) One number (non-entitled) of the personal staff of Minister may be permitted to travel with him on tour - whether official or private.
- (b) One non-entitled officer may accompany VIPs/Foreign delegations as a protocol requirement to be cleared by Financial Adviser, and if more than one - Finance Ministry's approval required.
- (c) Sportsmen, Manager, Coaches, Masseurs and Doctors selected for sporting events of international importance held outside India, may travel by economy class.

(v) Entitled class - (a) Within India -

Officers of and above the rank of Additional Secretary	Executive Class
Others	Economy (Tourist) Class/ Standard Class.

(b) Outside India -

Officers of the level of Secretary to the Government of India or of equivalent status.	First Class
Officers of the level of Additional Secretaries and Joint Secretaries and of equivalent status.	Business/Club Class
Others	Economy class

Journeys to be performed by Air India to the maximum extent.

SR 48-B.

- (c) **Journey by private airlines.** Journey may be performed by private airlines only in cases where the station to which the government servant has to go on official duty is not connected at all by Indian Airlines/Vayaudoot.

- SR 48-A.

(D) Journeys by Sea/River Steamer**Entitlement for journeys by sea or by river steamer**

Pay Range Officers drawing pay	A&N Islands and Lakshadweep Islands (Shipping Corpn. of India)	Others
Rs.8,000 and above.	Deluxe class	Highest class
Rs.6,500 to Rs.7,999	First/'A' Cabin class	If there be two classes only on the steamer the lower class.
Rs.4,100 to Rs.6,499	Second/'B' Cabin class	If there be two classes only on the lower class. If there be three classes the middle or second class. If there be four classes the third class.
Below Rs.4,100	Bunk class	The lowest class.

(E) Daily Allowance**(i) Rates**

Rates of D.A. for halt at various stations/localities are given below. The localities of columns 2 to 4 of the table are specified in the next subject.

(1)	(2)		(3)		(4)		(5)	
Pay Range	A-1 class cities		A-Class cities and specially expensive localities		B-1 Class cities and expensive localities		Other location	
	Ordy.	Hotel	Ordy.	Hotel	Ordy.	Hotel	Ordy.	Hotel
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rs.16,400 and above	260	650	210	525	170	425	135	335
Rs.8,000 to Rs.16,399	230	505	185	405	150	330	120	225
Rs.6,500 to Rs.7,999	200	380	160	305	130	250	105	200

(1)	(2)	(3)	(4)	(5)
Rs.4,100 to Rs.6,499	170 245	135 195	110 160	90 130
Below Rs.4,100	105 125	85 100	70 85	55 65

(ii) Basis for D.A. calculation

1. Absence from headquarters on calendar day basis, i.e. from midnight to midnight.

Absence not exceeding 6 hours	Nil
Absence exceeding 6 hours but not exceeding 12 hours	70%
Absence exceeding 12 hours	100%

2. D.A. for journey period is only at ordinary rates as in Column (5) of the table even if it is through an expensive locality.

3. For return to headquarters on the same day, D.A. is at ordinary rates only, irrespective of the fact that the journey was performed to an expensive locality.

4. For local journey, DA is only at half the ordinary rate, irrespective of the locality.

5. For enforced halts en route treated as duty, due to breakdown of communications caused by flood, rain, etc., D.A. is admissible at ordinary rates only.

6. D.A. is admissible for period of absence at tour station regularized as special casual leave due to disturbances, imposition of curfew, etc.

7. D.A. is calculated either with reference to period spent on journey first and thereafter for the period spent in expensive locality or the other way round, whichever is beneficial.

8. No D.A. for Sunday and Holidays unless the employee is actually and not merely constructively on camp. No D.A. for leave and restricted holidays availed while on tour.

9. Full D.A. is admissible for the first 180 days of continuous half at a station on tour/temporary transfer/training. No D.A. beyond 180 days.

10. Tour ends on return to headquarters. Tour to the same place again is treated a fresh one and D.A. will be at full rates.

(iii) Cities/Areas for D.A. at 'A-I', 'A' and 'B-I' rates

'A-I' CLASS CITY RATES

Cities:

- | | |
|-----------------------|-----------------|
| 1. Brihan Mumbai (UA) | 3. Chennai (UA) |
| 2. Calcutta (UA) | 4. Delhi (UA) |

'A' CLASS CITY RATES

Cities:

- | | |
|----------------|-------------|
| Ahmedabad (UA) | Kanpur (UA) |
| Bangalore (UA) | Pune (UA) |
| Hyderabad (UA) | |

Specially Expensive Localities:

- | | |
|---|---|
| Darjeeling district (except Siliguri NEFA areas beyond Inner Line sub-division) | |
| Darjeeling Town | Naga Hills Tuensange area beyond the Inner Line |

Expensive/remote localities of Himachal Pradesh:

- | | |
|---|--|
| Lahaul and Spiti district | Chhuhar Valley of Joginder-nagar Tehsil of Mandi District |
| Kinnaur District | Mangal Panchayat area of Solan district |
| Bharmour sub-division and Pangi sub-division of Chamba district | Dodrakwar area of Rohru Tehsil |
| Pargana of Pandrahbis | Parganas of Chhebis, Naurbis, Barabis, Pandrahbis and Atharahbis |
| Outer Seraj and Malana Panchayat | |
| Areas of Kulu District | |

- Sarahan and Gram Panchayats of Munish, Darkali and Kashapet of Rampur Tehsil of Simla District

- Chhota Bhargal and Bara Bhargal areas of Palampur sub-division of Kangra District.

The following hill areas in Manipur which do not fall on the National Highway:-

- | | | |
|---------------|-----------|------------|
| Ukhrul | Tamenlong | Mao Maram |
| Churachandpur | Jiribam | Tengnampal |

'B-I' CLASS CITY RATES

Cities:

- | | | |
|-----------------|--------------|--------------------|
| Bhopal | Lucknow (UA) | Surat (UA) |
| Coimbatore (UA) | Ludhiana | Vadodara (UA) |
| Indore (UA) | Madurai (UA) | Varanasi (UA) |
| Jaipur (UA) | Nagpur (UA) | Visakhapatnam (UA) |
| Kochi (UA) | Patna (UA) | |

Expensive Localities:

- | | |
|--------|-------------------|
| Shimla | Jammu and Kashmir |
|--------|-------------------|

Laccadive, minicoy and
Amindivi Islands

Andaman and Nicobar Islands

The following areas of Himachal Pradesh:-

Janjehli Block of Chachoiit Tehsil
of Mandi District

Churah Tehsil, Kunr
Panchayat and Belej Pargana of
Chamba tehsil and Saloomi Tehsil of
Chamba District.

Chopal Tehsil of Shimla District
Trans-Giri Tract of Sirmar
District

Manali-Ujhi area, Parvati
and Lagg Valley and
and Banjar Block of Kulu District.

3. T.A. for local journeys:

Local journeys mean journeys on duty on any day beyond 8 km from the duty point at Headquarters and within the limits of suburban or other Municipalities, Notified Areas or Cantonments contiguous to the Municipality/Corporation of the Town or City in which the duty point is located. Journeys performed within the limits of an Urban Agglomeration within which the employee's headquarter is located will also be treated as 'local journeys'.

1. T.A. for local journeys: Mileage allowance for the journeys performed on all the days spent on temporary duty and in addition 50% of the admissible D.A. Option is available either to claim reimbursement of conveyance hire charges under delegation of Financial Powers Rules or to claim normal T.A. as above.

2. T.A. for a local journey is admissible if the temporary place of duty is beyond 8 km from the normal place of duty, irrespective of whether the journey is performed from residence or from the normal place of duty.

3. Local journeys should normally be performed in the same way as journey to duty point, i.e., by bus, local trains or own conveyance. Where travel by special means like taxi, scooter, etc. is considered necessary, prior permission of superior authority is necessary. If more than one official is deputed for duty at the same point, they should, as far as possible, travel together by sharing the hire charges of the taxi or scooter or other conveyance if necessary, by assembling at the normal duty point.

For journeys to temporary duty point within a distance of eight kilometres from the residence, if performed by public conveyance, such as bus, local trains, trams and ferries, fares paid will be reimbursed. In case of travel by 'Whiteline buses' plying in Delhi/New Delhi, reimbursement will be made on production of tickets. If such journeys performed by taxi/autorickshaw/own car/scooter, no mileage allowance is admissible.

4. The bus/rail fare/mileage allowance for local journeys should be based on the actual distance travelled or the distance between the normal duty point and temporary duty point, whichever is less.

5. If provided with conveyance free of charge, D.A. only will be admissible.

6. D.A. for 'local journeys' will be admissible only at the ordinary rates. The special rates of D.A. prescribed in respect of certain expensive cities are not applicable to officers having headquarters in those cities and performing local journeys.

7. 180 days limit - An official required to perform duty at a temporary duty point, will be paid D.A. for the first 180 days only. Beyond 180 days, no D.A. will be admissible.

3. TA to employees deputed for training

1. An employee deputed to undergo a course of training in India (refresher/in-service/pre-promotional) is entitled to draw T.A. and D.A. as on tour as follows:-

When boarding and lodging not provided-

First 180 days	-	full D.A.
Beyond 180 days	-	Nil

Training Institutes where boarding and lodging facilities exist (including mess run on co-operative basis at the training centre) -

First 30 days	-	Full D.A.
31 to 150 days	-	Half D.A.
Beyond 180 days	-	Nil

2. If the training exceeds 150 days, option to draw either T.A. as on transfer or tour T.A. plus D.A. for the first 180 days is available.

3. If theoretical training and practical training are given in two different stations, D.A. in the second station will commence afresh irrespective of whether D.A. was drawn for 180 days or less in the first station. If both theoretical and practical trainings are at the same station, D.A. will be admissible for the first 180 days only.

4. An employee on training at a particular station going on tour to another station will be entitled to draw D.A. at full rate for stay in the touring station, but this period will also be taken into account for computing 180 days of half at the training station.

5. No TA/DA is admissible for training at the headquarters irrespective of the distance between normal duty point and the training centre.

6. An employee drawing D.A. during training will be entitled to draw HRA and CCA only at the rates admissible at his headquarters from where he has been deputed to the training. Even beyond 180 days when no D.A. is admissible, the HRA and CCA will be admissible only at the rates admissible at his headquarters.

4. T.A. on Transfer

Transfer means the movement of an employee from one headquarter station in which he is employed to another such station, either to take up the duties of a new post, or in consequence of a change of his headquarters.

(a) **Admissibility** - Admissible only if the transfer is in the public interest and not at one's own request. However, officials transferred after completion of full tenure are entitled to T.A. and transit time, even if they are posted to the place of their choice.

(b) **Transfer T.A. entitlement.** Transfer T.A. comprises of the following elements:-

- (i) a composite transfer grant;
- (ii) actual fares for self and family for journey by rail/steamer/air;
- (iii) road mileage for journey by road;
- (iv) cost of transportation of personal effects from residence to residence; and
- (v) cost of transportation of conveyance possessed by the employee.

While the grade of the employee is determined with reference to the facts on the date of his transfer, the number of fares admissible is to be determined with reference to the facts on the date of journey. No travelling allowance is admissible for any member added to the family after the date of transfer.

In addition to the above, the employee will be entitled for an additional fare by the entitled class for self for both onward and return journeys, if he has to leave his family behind due to non-availability of Government accommodation at the new place of posting.

An employee whose family does not accompany him to the new station while joining on transfer, has an option to claim for him.

- either for the first journey undertaken to join the new post.
- or for the journey subsequently undertaken along with family members.

At the same Station -

- (i) No T.A. if no change of residence is involved.
- (ii) If there is change of residence -
 - (a) Actual cost of conveyance for self and family limited to the road mileage and actual cost of transportation of personal effects admissible subject to the prescribed limits and
 - (b) Composite Transfer Grant equal to one-third of basic pay.

Between two stations within a short distance not more than 20 km -

- (i) No T.A. if no change of residence is involved.
- (ii) If change of residence is involved -

- (a) Full Transfer T.A. will be allowed and
- (b) Composite transfer grant equal to one-third of basic pay.
- (c) **Definition of family** - Family includes -
 - (1) Spouse residing with the employee. (Need not be dependent). Only one wife is included in the term 'family'.
 - (2) Legitimate children and stepchildren, residing with and wholly dependent. Children includes major sons, legally adopted children and widowed daughters, residing with and wholly dependent. Restricted to two children with effect from 1st January, 1999. However, this restriction does not apply to existing employees with more than two children including those born up to 31.12.1998. Does not apply also to employees with no/one child on 31.12.98 but next confinement resulting in multiple births thereby increasing the number to more than two.
 - (3) Married daughter, if divorced, abandoned or separated from her husband and residing with and financially dependent on the parent.
 - (4) Parents, stepmother, unmarried sisters and minor brothers residing with and wholly dependent. (Major brothers are not included).
 - (5) Widowed sisters residing with and wholly dependent (provided their father is either not alive or is himself wholly dependent on the employee).

Explanation. In the case of wife/husband, the necessary condition is -'residing with'. Other members of the family should satisfy both conditions - 'residing with' and 'wholly dependent'.

Children studying in educational institutions away from their parents at the time of transfer but joining their parents at the time of vacation, are treated as members of family subject to other conditions for drawal of T.A.

Definition of Dependent. - Any family member whose income from all sources, including pension (inclusive of pension equivalent of DCRG), but excluding dearness relief does not exceed Rs.1500 p.m., is deemed to be wholly dependent on the employee.

(d) For journeys by Rail/Road/Air/Steamer entitlement will be as for journeys on tour.

By road between places not connected by rail

For journey by public bus, actual bus fare for self and each member of family is admissible and if the journey is performed otherwise than by public bus, mileage allowance at the appropriate rate will be admissible as follows:

- (i) One mileage for self/self and one additional member.

- (ii) Two mileages if two members of family accompany.
- (iii) Three mileages if more than two members of family accompany.

By road between places connected by rail—Road mileage limited to mileage by the entitled class.

Option to family—The family may travel—

- (i) from the old headquarters to the new headquarters; or
- (ii) from any other station to the new headquarters; or
- (iii) from the old headquarters to any other station.

But the claim will be restricted to that admissible from the old to the new headquarters -SR 166(b).

Time-limit—The members of the family should perform the journey not earlier than one month prior to the transfer of the official, i.e., date of relief at the old station or within six months thereafter, i.e., date of his taking over charge at the new station. This time-limit can be extended in deserving cases by Head of Department. - SR 116(iii) (b), GIO (1).

Entitlements at a glance

Basic pay + NPA + Stagnation Increment	Personal Effects			
	Composite Transfer Grant	By train/steamer	Rate per km for transport by road	
		Maximum	'A-1', 'A' and 'B-1' cities	Other places
Rs.16,400 and above	Equal to one month's basic pay	Full four-wheeler wagon, or 6,000 kg by goods train, or one Double Container	Rs. P. 30.00	Rs. P. 18.00
Rs.8,000 to 16,399	-do-	Full four-wheeler wagon, or 6,000 kg by goods trains, or one Single Container	30.00	18.00
Rs.6,500 to 7,999	-do-	3,000 kg	15.00	9.00
Rs.4,100 to 6,499	-do-	1,500 kg	7.60	4.60
Rs.3,350 to 4,099	-do-	1,500 kg	7.60	4.60
Below Rs.3,350	-do-	1,000 kg	6.00	4.00

Personal effects should be transported by goods between places connected by rail. If transported by road, the actual expenditure or 1-1/4 times of the amount admissible for transport by goods train for the maximum admissible quantity, whichever is less, will be admissible.—SR 116(a)(1) (iii) (*Notes 1 to 5*); and *GIOs*.

The higher rate of road mileage is admissible for transport of personal effects between one place and another within the limits of 'A-1', 'A' or 'B-1' Class cities.

The lower rate of road mileage is admissible for transport of personal effects between stations not connected by rail. —GIO (1), SR 116.

Transport of Conveyance—The possession of the conveyance (either at the old at the new station) need not be in public interest.—*Item VI GIO (1)*, SR 116.

Basic Pay + NPA + SI

Authorized Scale

Rs.6,500 and above ... One motor car or one motor cycle/scooter or one horse.

Below Rs.6,500 ... One motor cycle/scooter or one bicycle

Transport by rail:

- (a) By Passenger: Actual freight charged by the Railway.
- (b) By Goods: Cost of packing, cost of transporting the packed car, motor cycle to and from the goods-shed, cost of crating the car, loading and unloading charges, cost of ropes, etc., are all reimbursable. Claim to be limited to the amount under (a) above. —*Note 3, below SR 116 (a) (iv)*.
- (c) One Second Class fare by the shortest route between the stations from and to which the car is actually transported by rail can be drawn for a Chauffeur or Cleaner. —*SR 116(a) 1 (iv) (Note 1)*.

Transport by road:

(a) Car/scooter or motor cycle/moped

Mode of transportation	Between places connected by rail	Between places not connected by rail
(i) When the conveyance is sent loaded on a truck	Actual expenses/amount at the prescribed rate*/ cost of transportation by passenger train, whichever is the least.	Actual expenses limited the amount at the prescribed rate*
(ii) When the conveyance is sent under its own propulsion	Amount at the prescribed rate* limited to cost of transportation by passenger train	Amount at the prescribed rate*

* *Prescribed rate*—The rate prescribed for journey by taxi/autorickshaw, as the case may be, by the Director of Transport at the starting point.

Note— When the conveyance is sent under its own propulsion, the Government servant/members of family travelling in the car will *not* be entitled to separate fare by air/rail/road mileage. Separate air/rail/road mileage will be admissible for the Government servant and/or members of family if they travel otherwise than by the conveyance being transported under its own propulsion.

(b) **Bicycle**—Between the places connected by rail, actual cost of transportation limited to the freight charges by passenger train; between places not connected by rail, mileage at the rate of 60 P. per km.—*SR 116, GIO (1)*.

5. TA on Temporary Transfer

1. In all cases of transfers for short periods not exceeding 180 days, the journeys from headquarters to the station of deputation and back will be treated as on tour and D.A. granted for the first 180 days only.

2. Joining time is not admissible. Only actual transit time as for tour allowed.

3. No advance of pay is admissible.

4. If a transfer originally made for a period more than 180 days is reduced to 180 days or less later, the T.A. claim originally allowed should not be changed to the disadvantage of the official.

5. If a temporary transfer originally made for a period of 180 days or less is later extended beyond 180 days, the T.A. already drawn shall be adjusted in the transfer T.A. claim; but D.A. is admissible up to the date of issue of the revised orders.

6. T.A. on Retirement

(1) Entitlements - When the retired employee settles down in a station other than the last station of duty. Same as on transfer including lumpsum Composite Transfer Grant. Travel by air is also admissible.

The retired employee and family may travel from the last headquarters to the declared Home town, or to any other selected place of residence where he wishes to settle.

When the person settles down in the last station of duty but with change of residence or at a place not exceeding 20 km -

(a) Self and family	Actual cost of conveyance not exceeding the road mileage allowance admissible for transfer.
---------------------	---

(b) Personal effects	Actual cost of transportation not exceeding the amount admissible for transfer.
----------------------	---

- | | |
|----------------------------------|--|
| (c) Transportation of Conveyance | An allowance at the rates prescribed by the Director of Transport for journey by taxi/ autorickshaw, as the case may be. Where the above allowance is claimed, no mileage will be admissible for self. If the family also travels by the same conveyance, they will also not be entitled to mileage allowance. |
| (d) Composite Transfer Grant | Amount equal to one-third of his Basic pay. |

Note: The last station of duty means and includes the areas falling within the Urban Agglomeration of such station.

(2) T.A. not admissible on resignation, dismissal, etc. - The concession is admissible only to persons who retire on retiring pension or on superannuation, invalid or compensation pension. It is not admissible to employees who quit service by resignation or who may be dismissed or removed from service. The concession is also not admissible to persons who are compulsorily retired as a measure of punishment.

(3) Admissible to temporary employees. The concession will be admissible also to temporary employees who have put in a total service of not less than ten years under the Central Government and

- (a) who retire on attaining the age of superannuation; or
- (b) who are invalided; or
- (c) who are retrenched from service without being offered alternative employment.

(4) Time-limit - The concession should be availed by the employee during leave preparatory to retirement or within one year of the date of his retirement.

(5) Advances. - Advances may be sanctioned only when the journey is performed during leave preparatory to retirement. Advance will be limited to the amount to which the employee may be entitled under the rules, and will be adjusted in full on submission of the T.A. Bill. No advance is admissible when the journey is performed after retirement.

7. T.A. to the family of a deceased employee

(1) Entitlements - Same as for retirement.

(2) The family of an employee who dies in service may travel from the last headquarters of the employee to the Home town, or to any other selected place of residence where the family wishes to settle down.

(3) If at the time of the death of the employee any member of his family happens to be at a station other than his headquarters, such member may travel from that station to the Home Town or selected place of residence. But the claim will be

restricted to what is admissible from the last headquarters to the Home town or selected place of residence, as the case may be.

(4) If any member of the employee's family proceeds from the last headquarters to a place other than the selected place of residence, the claim will be restricted to what is admissible from the last headquarters to the selected place of residence.

(5) The journey should be completed within one year after the date of death.

(6) The concession is not admissible to families of -

- (a) Employees who die while on leave preparatory to retirement.
- (b) Retired employees who are re-employed; and
- (c) Temporary employees who have not rendered three years of continuous service.

(7) Advance of T.A. - (a) Amount. - Limited to three-fourths of the probable amount of travelling expenses admissible under the rules.

(b) Conditions - (1) Only one member of the family can receive on behalf of all. (2) Only one advance is admissible. (3) Surety of a permanent employee of comparable or higher status is necessary. (4) An undertaking from the person receiving the advance to abide by the conditions for recovery is also necessary.

(c) Recovery - (1) Account should be rendered within one month of the completion of the journey if the family travels in one batch. (2) If the family travels in more than one batch, account to be rendered within one month of completion of the journey by the last batch. (3) In any case, the journeys should be completed within one year and account rendered within one month thereof. Otherwise, the amount should be refunded.

8. Conveyance Hire for local journey

(1) Actual conveyance charges for journeys performed in public interest is reimbursable as under:

Gazetted employees:

- (i) The place visited should be within the municipal limits of the city in which his headquarters is situated.
- (ii) A Staff Car was not available for the journey. The controlling officer should certify to this effect.

Non-gazetted employees:

- (i) When despatched to a place at some distance from his office within the municipal limits of the city in which his office is situated; or
- (ii) If summoned to office outside the ordinary hours of duty by special order of a Gazetted Officer.

If T.A. is admissible for such a journey, the Gazetted/non-Gazetted employee may claim either reimbursement of conveyance hire or T.A.

(2) General Conditions:

- (i) The total amount of conveyance hire reimbursed in any one month should not exceed Rs.150 per individual.
- (ii) The charges reimbursable will be the fare by bus, local train or a combination of them, if the places visited are connected by any or a combination of these public conveyances. If, on such routes, any other conveyance is used, reimbursement will be on a certificate that hiring of such a conveyance was necessary in public interest/due to urgency of the work.
- (iii) Reimbursement of conveyance hire will be in accordance with the scheduled scale of charges, for the conveyance used.
- (iv) If own conveyance is used, reimbursement is admissible at the rate of mileage allowance under the T.A. Rules.
- (v) Deleted - vide OM, dated 31.7.1998.
- (vi) Not admissible when the official is granted any compensatory leave or special remuneration for the duty performed.
- (vii) Admissible in addition to OTA, when recalled from his residence to perform overtime work.
- (viii) Group 'A' officers are eligible for taxi/scooter/bus fare while those of group 'B', 'C' and 'D' are entitled for scooter/bus fare.

(3) 'Local Journey' - Definition: 'Local journey' means journey within the municipal limits or city in which the duty point is located. It includes journeys performed within the limits of suburban or other Municipalities, notified areas or Cantonments contiguous to the Municipality/Corporation of the town or city in which the duty point is located. Journeys within the limits of an urban agglomeration within which a Government servant's headquarters are located also treated as 'local journeys'.

(4) Competent Authority - Ministries/Departments of the Government of India and the Heads of Departments for Gazetted Officers, and Heads of Offices for others.

9. Advance of T.A. on Tour

Amount - (1) An amount sufficient to cover the officials' personal travelling expenses for a month, viz, daily allowance, road/rail/air fares, for journeys both ways. (2) In the case of prolonged tour in the interior, to places difficult of access, an amount sufficient to cover daily allowance, road/rail/air fares and contingent charges such as for the hire of conveyance, conveyance of records, tents, etc., for six weeks.

Eligibility - All cases where T.A. is admissible as for a journey on tour.

Conditions - The advance should be adjusted within fifteen days of completion of the tour/rejoining duty if gone on leave immediately on completion of tour. A second advance cannot be sanctioned until an account has been given of the first except when a second journey is required to be undertaken soon after the completion of the first leaving no time for the employee to prefer his T.A. Bill in respect of the first advance.

Recovery - By adjustment from the T.A. Bill submitted after completion of the journey.

10. Advance of Pay & T.A. on transfer

Amount: 1. One month's pay in cases of normal transfer.

2. Two months' pay if the transfer is due to shift of headquarters as a result of Government policy.

Advance of pay can be taken at the new station, if so desired.

3. in addition to 1 or 2 above, advance of T.A. as admissible under the rules, for self and family. This can be drawn either in one instalment or separately for self and family in two instalments.

Eligibility: 1. Employees under orders of transfer, including those on leave.

2. Employees proceeding on foreign service in India or on reversion from such service.

3. Not admissible when the transfer is at officials' request and not in public interest.

4. Not admissible when the transfer is within the same station.

Recovery: 1. Advance of pay of one month - in not more than 3 instalments.

2. Advance of pay of two months - in 24 instalment.

3. Monthly rate of recovery should be in whole rupees, the balance being recovered in the last instalment.

4. Should commence from the month in which the official draws a full month's pay and/or leave salary after joining new appointment.

5. Advance of T.A. should be recovered in full from the T.A. Bill.

11. Duties of Controlling Officer

(1) A controlling officer for the purpose of travelling allowance for each employee or class of employees is one who is declared as such by a competent authority. The competent authority may declare that any particular employee shall be his own controlling officer.

[SR 191]

Note: In a Kendriya Vidyalaya, Principal has been declared as the controlling officer in respect of all other members of staff for the purpose of their TA claims. The Chairman, Vidyalaya Management Committee functions as controlling officer in respect of Principal's TA claims.

(2) The duty of controlling officers in regard to signing or countersigning of TA 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 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 effects etc., were transported was reasonable, and to disallow any claim which, in his opinion, does not fulfil condition;
- (d) to observe any subsidiary rules or orders which a competent authority may make for his guidance.

12. Certificates to be Given by the Employee/Controlling Officer

The certificate 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 Sangathan/Govt. conveyance was not utilised for the journey for which road mileage allowance has been claimed in the bill.
7. I also certify that the journey was not performed in any other vehicle without payment of its hire charges for incurring its running expenses.
8. I did not perform road journey along with any other employee of the Sangathan/ Govt. servant in a car belonging to him.
9. The distance by road for which road mileage has been claimed is correct to the best of my knowledge and belief.
10. 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 without payment of prescribed charges.
11. I have not received any T.A. advance for the journey for which the claim is preferred/I received advance of Rs.....on.....

Signature

Designation of the employee

Dated.....

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 TA/DA has been claimed in the present bill were actually performed by the officer concerned in the interest of the Sangathan.

Signature

Designation

APPENDIX 16

LEAVE TRAVEL CONCESSION RULES

1. Short title, commencement and application - (1) These rules may be called the Central Civil Services (Leave Travel Concession) Rules, 1988 as amended by CCS (LTC) First Amendment Rules, 1998.

(2) They shall come into force on the date of their publication in the official Gazette (21.5.88 and 01.10.1998 respectively).

(3) Subject to the provision of sub-rule (4), these rules shall apply to all persons-

- (i) who are appointed to civil services and posts including civilian Government servants in the Defence Services in connection with the affairs of the Union;
- (ii) who are employed under a State Government and who are on deputation with the Central Government;
- (iii) who are appointed on contract basis;
- (iv) who are re-employed after their retirement.

(4) These rules shall not apply to-

- (a) Government servants not in whole-time employment;
- (b) persons in casual and daily rated employment;
- (c) persons paid from contingencies;
- (d) Railway servants;
- (e) members of the Armed Forces;
- (f) local recruits in Indian Missions abroad; and
- (g) persons eligible to any other form of travel concession available during leave or otherwise.

Note: These Government servants and their spouses who are working in Indian Railways and National Airlines are not entitled for the facility of L.T.C.

2. Special provision regarding categories of employees -

(1) In the case of persons belonging to categories mentioned in clauses (ii), (iii) and (iv) of sub-rule (3) of Rule 1, the leave travel concession shall be admissible on completion of one year's continuous service under the Central Government and provided that it is certified by the appropriate administrative authority that the employee concerned is likely to continue to serve under the Central Government for a period of at least two years in the case of Leave Concession to hometown and at least four years in the case of leave travel concession to any place in India to be reckoned from the date of his joining the post under the Central Government.

(2) In the case of officers appointed on contract basis, where the initial contract is for one year but is later extended, the total duration of the contract will be taken into account for the purpose of leave travel concession.

(3) In the case of persons re-employed, immediately after retirement without any break, the period of re-employed service will be treated as continuous with the previous service for the purpose of leave travel concession and the concession allowed for the re-employed period, provided that the leave travel concession would have been admissible to the re-employed officer, had he not retired but had continued as serving officer.

Illustration: If an officer has availed of the concession to visit any place in India in respect of a block of four years before his retirement and he is re-employed without any break, he cannot avail this concession till the expiry of the particular block of four years.

Note: Special L.T.C. provisions in respect of those posted in N.E. Region and A&N Islands stand incorporated in the corresponding Appendix.

3. **Scope:** The leave travel concession will cover the Government servant himself and his family.

4. **Definition:** In these Rules, unless the context otherwise requires:-

- (a) "a place in India" will cover any place within the territory of India, whether it is on the mainland India or overseas;
- (b) "controlling officer" means an officer declared as such under Supplementary Rule 191;
- (c) "Disciplinary Authority" shall have the same meaning as assigned in clause(g) of Rule 2 of the Central Civil Services (Classification, Control and Appeal) Rules, 1965;
- (d) "Family"

For the purpose of L.T.C., 'Family' means-

- (i) The Government employee's wife or husband, as the case may be;
- (ii) Two surviving unmarried children or step children wholly dependent on the employee, irrespective of whether they are residing with the employee or not;
- (iii) Married daughters divorced, abandoned or separated from their husbands residing with the employee and wholly dependent on the employee;
- (iv) Parents and/or step mother residing with and wholly dependent on the employee;
- (v) unmarried minor brothers and unmarried/divorced/abandoned, separated from their husbands or widowed sisters residing with and wholly dependent

on the employee provided their parents are either not alive or are themselves wholly dependent on the employee.

- Notes:**
1. (i) The restriction of two surviving children or step-children shall not be applicable in respect of children prior to 20.10.1998; (ii) where the number of children exceeds two as a result of second child birth resulting in multiple births.
 2. Not more than one wife is included in the term "Family". However, if a employee has two legally wedded wives and the second marriage is with the specific permission of the Government, the second wife shall also be included in the definition of "Family".
 3. It is not necessary for the spouse and children to reside with the employee so as to be eligible for the Leave Travel Concession, the concession in their cases shall, however, be restricted to the actual distance travelled or the distance between the headquarters/place of posting of the Government employee and the home-town place of visit, whichever is less.
 4. Children of divorced, abandoned, separated from their husbands or widowed sisters are not included in the term "Family".
 5. A member of the family whose income from all sources including pension, temporary increase in pension but excluding dearness relief on pension or stipend, etc., does not exceed *Rs.1,500 p.m. is deemed to be wholly dependent on the employee (effective from 1.10.1997).

(G.i., Deptt. of Per. & Trg. Notification 13011/7/97-Estt(A)
dated 28.7.1998).

*(G.I., Deptt. of Per. & Trg., O.M. No. 31011/7/97-Estt(A)
dated 20.10.1997).

- (e) "hometown" means the town, village or any other place declared as such by the Government servant and accepted by the controlling officer;
- (f) "shortest direct route" shall have the same meaning as given in Supplementary Rule 30 and orders issued thereunder from time to time.

5. Change of Hometown - The hometown once declared and accepted by the controlling officer shall be treated as final. If exceptional circumstances, the Head of the Department or if the Government servant himself is the Head of the Department, the Administrative Ministry, may authorise a change in such declaration provided that such a change shall not be made more than once during the service of a Government servant.

6. Declaration of place of visit under Leave Travel Concession to any place in India - When the concession to visit any place in India is proposed to be availed of by a Government servant or any member of the family of such Government

servant, the intended place of visit shall be declared by the Government servant in advance to his controlling officer. The declared place of visit may be changed before the commencement of the journey with the approval of his controlling officer but it may not be changed after the commencement of the journey except in exceptional circumstances where it is established that the request for change could not be made before the commencement of the journey owing to circumstances beyond the control of the Government servant. This relaxation may be made by the Administrative Ministry/Department or by the Head of Department, as the case may be.

7. Admissibility of Leave Travel Concession - (1) The leave travel concession shall be admissible to persons of the categories specified in clauses (i) and (iii) of sub-rule (3) of Rule 1 only if they have completed one year's continuous service under the Central Government on the date of journey performed by him or his family, as the case may be, to avail of the concession.

(2) The leave travel concession shall be admissible during any period of leave including casual leave and special leave.

G.I. Decision - Additional re-imbusement to Escort for accompanying a physically handicapped employee - A physically handicapped employee requiring an escort to accompany him may be allowed L.T.C. for the escort with prior approval of the Head of the Department provided -

- (a) the escort himself is not entitled to L.T.C.
- (b) the employee does not have an adult member in his family,
- (c) the nature of physical disability necessitate an escort,
- (d) concessions, if any, allowed in Rail/Bus should be availed.

(G.I., Deptt. of Per. & Trg., O.M.No.31011/14/91-Estt (A) dated 9.7.1991).

8. Types of Leave Travel Concession - (a) The leave travel concession to hometown shall be admissible irrespective of the distance between the headquarters of the Government servant and his hometown, once in a block of two calendar years such as 1986-87, 1988-89 and so on;

- (b) The leave travel concession to any place in India shall be admissible irrespective of the distance of the place of visit from the headquarters of the Government servant, once in a block of four calendar years, such as 1986-89, 1990-93 and so on;

Provided that in the case of a Government servant to whom leave travel concession to hometown is admissible, the leave travel concession to any place in India availed of by him shall be in lieu of, and adjusted against, the leave travel concession to hometown available to him at the time of commencement of the journey;

- (c) A Government servant whose family lives away from him at his hometown may, in lieu of all concessions under this scheme, including the leave

travel concession to visit any place in India once in a block of four years which would otherwise be admissible to him and members of his family choose to avail of leave travel concession for self only to visit the home town every year.

9. Counting of leave travel concession against particular blocks - A Government servant and members of his family availing of leave travel concession may travel in different groups at different times during a block of two or four years, as the case may be. The concession so availed of will be counted against the block of two years or four years within which the outward journey commenced, even if the return journey was performed after the expiry of the block of two years or four years. This will apply to availing of leave travel concession carried forward in terms of Rule 10.

10. Carry over of leave travel concession - A Government servant who is unable to avail of the leave travel concession within a particular block of two years or four years may avail of the same within the first year of the next block of two years or four years. If a Government servant is entitled to leave travel concession to hometown, he can carry forward the leave travel concession to any place in India for a block of four years only if he has carried forward the leave travel concession to hometown in respect of the second block of two years within the block of four years.

11. Place to be visited by government servant and members of his family under leave travel concession to any place in India - A Government servant and each member of his family may visit different places of their choice during a block of four years. It shall not be necessary for members of family of a Government servant to visit the same place as that visited by the Government servant himself at any time earlier during the same block.

12. Entitlement of class of accommodation by air/rail/road, etc. - For travel under the Scheme of Leave Travel Concession, the entitlement shall be as under: (effective from 1.10.1998)

(A) Journey by Air/Rail:

(i) Pay Range Rs.18,400 and above: Air Economy (Y) Class by National Carrier or AC First Class by train at their option. A non-entitled Government employee may also travel by air between places not connected by rail, where an alternative means of travel is either not available or is more expensive.

Note: L.T.C. - Special relaxation during winter - Between Leh and Srinagar/Jammu/Chandigarh during winter for Government employee, his/her spouse, and two dependent children (up to 18 years for boys and 24 for girls). In other cases, if the journeys are performed by air, the claim of the official will be restricted to his eligibility by the entitled class of accommodation by rail or by road, as the case may be.

(G.I. O.Ms.No. 31011/15/87-Estt(A) dated 22.4.1988 and 19.3.1991).

(ii) Other categories:

Pay Range	Shatabdi Express	Entitlement Rajdhani Express	Other Trains
Rs.16,400 and above	Executive Class	AC First Class	AC First Class
Rs.8,000- Rs.16,399	AC Chair Car	IIAC 2-tier Sleeper	IIAC 2-tier Sleeper
Rs.4,100 to Rs.7,999	-do-	AC-3-Tier	First Class/ AC 3-tier/ AC Chair Car*
Below Rs.4,100	Not Entitled	Not Entitled	Sleeper Class

*Those entitled to travel by First Class/AC 3-tier/AC Chair Car may travel on tour/transfer by AC 2-tier, if any of the trains connecting the originating and destination stations by the direct shortest route do not provide for any of the three classes.

Notes: 1. Entitlement by Rajdhani/Shatabdi Trains would be applicable in cases where journey is actually undertaken by these trains and not for determining entitlement on notional basis. Both ends of the journeys, i.e., place of start of the journey and destination should be directly connected by Rajdhani/Shatabdi Express.

2. Journey by longer route in same/different modes of conveyance. When journey is performed by a longer route (not the cheapest) in two different classes of rail accommodation, the entitled class rate will be admissible for the corresponding proportion of the shortest/cheapest route and the lower class rate for the remaining mileage by such route. Where journey is performed by a longer route in different modes of transport, reimbursement will be made proportionately in respect of journey performed by rail and for the remaining shortest distance, as per entitlement by rail or the actual fare paid for journey by road, whichever is less. The claim has to be worked out on proportional basis for each/actual mode of journey/distance covered with reference to the distance by the shortest route.

(C.A.G., Cir. No. 188-Audit 1/78-90/III-92(34) dated 20.9.92).

(B) Journey by Sea or by River Steamer

Pay Range	A&N Islands and Lakshadweep Islands (Shipping Corpn. of India)	Others
Officers Drawing pay		
Rs.8000 and above.	Deluxe Class	Highest Class

Rs.6500 to Rs.7,999	First "A" Cabin Class	If there be two classes only on the steamer, the lower class.
Rs.4,100 to Rs.6,499	Second "B" Cabin Class	If there be three classes, the middle or second class. If there be four classes, the third class.
Below Rs.4,100	Bunk Class	The lowest class

(C) Journey by Road :

Pay Range	Entitlement
1. Rs.18,400 and above	Actual fare by any type of public bus, including air-conditioned bus; or At prescribed rates for AC Taxi/Taxi (AC Taxi when the journey is actually performed by AC Taxi) for journey to the places not connected by rail subject to condition that the claim shall be restricted to the bus fare by entitled class or the fare actually paid, whichever is less.
2. Rs.8,000 and above but less than Rs.18,400	Same as at (i) above with exception that journeys by AC Taxi will not be permissible.
3. Rs.6,500 and above but less than Rs.8000	Same as at (ii) above with exception that journeys by air-conditioned but will not be permissible.
4. Rs.4100 and above but less than than Rs.6500	Actual fare by any type of public bus other than air-conditioned bus; or At prescribed rate for autorickshaw for journey to places not connected by rail subject to condition that the claim shall be restricted to bus fare by entitled class or the fare actually paid, whichever is less.
5. Below Rs.4,100	At as (iv) above with the condition that the claim shall be restricted to the bus fare by ordinary bus.

Note: In all cases of travel by AC Taxi, Taxi or Autorickshaw, production of fare receipt will be necessary but the claim will be restricted to bus fare.

(G.I., Deptt. of Prg. & Trg. Notification No.31011/7/97-Estt(A) dated 28.7.1998 (effective from 1.10.98).

(D) Travel between places not connected by any other means of transport -
An employe case avail of animal transport like pony, elephant, camel, etc. In such cases, mileage allowance will be admissible at the same rate as per journey on transfer.

(E) In regard to places in territory of India connected by shipping service the entitlement of an employee to travel by ship will be regulated as in the case of journeys by ship undertaken on transfer.

Note: Pay shall mean Basic Pay plus N.P.A. and stagnation increment, if any.
(O.M. dated 7.6.1990)

13. **Reimbursement.** Reimbursement under the leave travel concession scheme shall not cover incidental expenses; and expenditure incurred on local journeys. Reimbursement for expenses of journey shall be allowed only on the basis of a point to point journey on a through ticket over the shortest direct route.

14. **Forfeiture of claim.** A claim for reimbursement of expenditure incurred on journey under leave travel concession shall be submitted within three months after the completion of the return journey, if no advance had been drawn. Failure to do so will entail forfeiture of the claim and no relaxation shall be permissible in this regard.

15. **Grant of advance and adjustment thereof -**

- (i) Advance may be granted to Government servants to enable them to avail themselves of the concession. The amount of such advance in each case shall be limited to 90% of the estimated amount which Govt. would have to reimburse in respect of the cost of the journey both ways.
- (ii) If the family travels separately from the Government servant, the advance may also be drawn separately to the extent admissible.
- (iii) The advance may be drawn both for the forward and return journeys at the time of commencement of the forward journey, provided the period of leave taken by the Government servant or the period of anticipated absence of the members of the family does not exceed three months or ninety days. If this limit is exceeded, then the advance may be drawn for the outward journey only.
- (iv) If the limit of 3 months or ninety days is exceeded after the advance had already been drawn for both the journeys, one half of the advance should be refunded to the Government forthwith.
- (v) The advance should be refunded in full if the outward journey is not commenced within 30 days of the grant of advance. However in cases where reservations can be made sixty days before the proposed date of the outward journey and advance is granted accordingly, the Government servant should produce the tickets within ten days of the drawal of advance irrespective of the date of commencement of the journey.
- (vi) Where an advance has been drawn by a Government servant, the claim for reimbursement of the expenditure incurred on the journey shall be submitted within one month of the completion of the return journey. On a Government servant's failure to do so, outstanding advance will be recovered in one lumpsum and the claim will be treated as one where no advance is sanctioned. Further, penal interest at 2% over GPF interest on

the entire advance from the date of drawal to the date of recovery shall be charged.

G.I. Decision: Encashment of Earned Leave while availing L.T.C. will be admissible subject to the following conditions:-

1. Limited to 10 days of earned leave on one occasion and 60 days in the entire career.
2. Will be taken into account while computing the maximum admissible for encashment at the time of quitting service.
3. At least equal number of days of earned leave should be availed along with encashment.
4. The balance at credit should be not less than 30 days after deducting the total of leave availed plus leave for which encashment was availed.

16. Fraudulent claim of leave travel concession

- (1) If a decision is taken by the Disciplinary Authority to initiate disciplinary proceeding against a Government servant on the charge of preferring a fraudulent claim of leave travel concession, such Government servant shall not be allowed the leave travel concession till the finalisation of such disciplinary proceedings.
- (2) If the disciplinary proceedings result in imposition of any of the penalties specified in Rule 11 of the Central Civil Services (Classification, Control and Appeal) Rules, 1965, the Government servant shall not be allowed the next two sets of the leave travel concession in addition to the sets already withheld during the pendency of the disciplinary proceedings. For reasons to be recorded in writing, the controlling authority can also disallow more than two sets of leave travel concession.
- (3) If the Government servant is fully exonerated of the charge of fraudulent claim of leave travel concession he shall be allowed to avail of the concession withheld earlier as additional set(s) in future blocks years but before the normal date of his superannuation.

Explanation - For the purpose of this rule, leave travel concession to hometown and leave travel concession to any place in India as specified in clauses (a) and (b) of Rule 8 shall constitute of two sets of the leave travel concession.

17. Interpretation - If there is any doubt regarding any of the provisions in these rules, the matter shall be referred to the Government of India, Department of Personnel and Training, who shall decide the same.

18. Power to relax - Save as otherwise provided in these rules, where any Ministry or Department of the Government is satisfied that the operation of any of these rules causes undue hardship in any particular case, that Ministry or Department as the case may be may, by order, for reasons to be recorded in writing, dispense with or relax the requirements of that rule to such extent and subject to

such exceptions and conditions as it may consider necessary for dealing with the case in a just and equitable manner;

Provided that no such order shall be made except with the concurrence of the Department of Personnel and Training.

19. **Saving** - All the existing instruction which are not contrary to any of the provisions of these rules and all instructions which cover matters not specifically covered by these rules, shall continue to be in force until they are amended, modified or cancelled.

(G.I., Dept. of Per. & Trg., Notification No.31011/10/85-Estt.(A) dated the 3rd May, 1988).

20. Certificates to be given by the controlling Officer on L.T.C. Bills

Certified:

- (i) That Shri/Shrimati/Kumari (name of the Sangathan employee.... has rendered continuous service for one year or more on the date of commencing the outward journey.
- (ii) That necessary entries as required under para. 3 of the Ministry of Home Affairs O.M.No.43/1/55-Estt(A), Part II , dated the 11th October, 1956 have been made in the Service Book of Shri/Shrimati/Kumari.....

(Signature and designation of the Controlling Officer).

21. Certificates to be given by the Sangathan Employee

1. I have not submitted any other claim so far for LTC in respect of myself or my family members in respect of the block of the year 19_____ and 19_____.
2. I have already drawn TA for the LTC in respect of a journey performed by my/my wife with..... children. This claim is in respect of the journey performed by my wife/myself with..... children none of whom travelled with the party on the earlier occasion.
3. I have not already drawn TA for the LTC in respect of the journey performed by me/my wife with children/children in respect of the block of two years..... and This claim in respect of the journey performed by my wife/myself with..... children..... children none of whom availed of the concession relating to that block.
4. I have already drawn TA for the LTC in respect of a journey performed by me in the year, in respect of block of two years.....

and..... This claim is in respect of the journey performed by me in the year &..... This is against the concession admissible once every year in a prescribed block for visiting home-town as all the members of my family are living away from my place of work.

5. The journey has been performed by me/my wife with children/..... children to the declared home-town viz.
6. That my husband/wife is not employed in Government/Sangathan. That my husband/wife is employed in Government/Sangathan Service and the concession has not been availed of by him/her separately for himself/herself or for any of the family member for the concerned block of two years.

Signature of the Sangathan Employee

ANNEXURE

Clarification regarding LTC claim for journeys performed by non-entitled modes/class of accommodation—

<i>Points raised</i>	<i>Clarifications</i>
(1) Can an employee be entitled to travel by air, via a station connected by air services even if the Home Town/declared place of visit is not directly connected air services?	An employee entitled to travel by air can travel by the national carriers (and not by private airlines) to airport nearest to the Home Town or the declared place of visit in case where these are not directly connected by air services. The air journey in such cases shall, however, be performed by the shortest direct route.
(2) LTC orders permit journeys by Rajdhani/Shatabdi Express Trains. Can the entitlement be determined on notional basis?	No. In order to be entitled to reimbursement of fares applicable on Rajdhani or Shatabdi Express, the journeys in question have to be actually performed by these trains . In cases where LTC journeys are undertaken in trains other than Rajdhani or Shatabdi Express by a class of accommodation higher than the one to which the employee is entitled to or by an alternative mode of travel (e.g., by air) to which he/she is not entitled , reimbursement of fares cannot be determined on a notional basis with reference to the fares applicable by the entitled class on the Rajdhani/Shatabdi Express.
(3) LTC orders provide for journey by Rajdhani/Shatabdi Express Trains where both the originating and destination stations are directly connected by these trains. Can an employee travel by these trains if the Home Town/declared place of visit is not directly connected by rail but the nearest Railway station is directly connected by Rajdhani/Shatabdi Trains?	This will be permissible provided the employee concerned is entitled to travel by Rajdhani/Shatabdi Express on LTC.
(4) If the Home town of an employee is connected by train but is not directly	If the journey is actually performed by Rajdhani/Shatabdi Trains up to an

- connected by Rajdhani/Shatabdi Express Trains. In such a case can the employee be entitled to travel partly by Rajdhani/Shatabdi Express Trains and partly by other train(s).
- enroute* railway station by direct shortest route and thereafter the journey is completed in a train other than Rajdhani/Shatabdi trains, fare for both the types of trains by the entitled class would be admissible for the respective portion of journey.
- (5) Whether reimbursement is permissible in cases where an employee travels by a longer route or breaks journey when he is travelling only by Rajdhani Express Trains. Can the reimbursement in such cases be restricted to the fare applicable on Rajdhani Express Trains by the shortest direct route or will only the ordinary train fare be admissible?
- Reimbursement of fares by the entitled class of accommodation applicable on Rajdhani/Shatabdi Express by the shortest direct route, shall be permissible provided all the legs of the journey are actually performed exclusively by these trains and both the originating and destination stations are directly connected by these trains.
- (6) If an employee travels partly by Rajdhani/Shatabdi Express Trains and partly by other train(s) or by any other mode of transport, such as ship, bus, etc., how is the LTC claim to be regulated?
- As already clarified at Sl.No.3 above, in cases where travel on LTC is performed partly by Rajdhani/Shatabdi Express and partly by other trains/modes of transport, the claim shall be reimbursable subject to the condition that the journey is performed by the shortest route.
- (7) Certain places are not directly connected by trains and one has to change train at nearest rail head. In such cases can journey be undertaken up to nearest rail head which is connected by Rajdhani/Shatabdi Express?
- Clarification in respect of Sl.No.5 may be seen in this connection.
- (8) If the originating and terminating points falls on the routes of Rajdhani/Shatabdi Express Trains but these trains do not halt at these stations, can an employee travel by Rajdhani/Shatabdi Express and claim reimbursement?
- The employee can travel by Rajdhani/Shatabdi Express up to the nearest en route station which should not be beyond the destination, i.e., Home Town or the declared place of visit.
- (9) If two stations are connected by direct trains but the route traversed by such trains is not the shortest, can the fare applicable for travel by the direct longer route be reimbursed in full?
- Yes, provided travel by the longer route on LTC has been specifically recognized and approved by the Government in terms of the separate orders issued in this regard from time to time.

- (10) Revised LTC orders permit Travel by private vehicles i.e., Taxi, Autorickshaw, etc. It may be clarified whether the orders prohibiting LTC journeys by road in a private, hired vehicle or by own vehicles have been withdrawn. If so, in such cases, can the claim be restricted to the bus fare or the fare actually paid? Journeys on LTC by taxi, autorickshaw, etc., are permissible only between places which are not connected by rail. This is further subject to the condition that these modes of transports operate on a regular basis from point to point with the specific approval of the State Governments Transport Authorities concerned and are authorized to ply as public carriers. The existing restrictions on travel by private chartered vehicles, own vehicles, etc., shall, therefore, continue to be in force and applicable. No reimbursement shall be permissible in such cases.
- (11) If journeys on LTC are performed by taxi or autorickshaw between stations connected by rail and/or bus, can the LTC claim be restricted to the bus fare? If not, what amount be admissible? Journeys by taxi, autorickshaw, etc., are permissible only between places not connected by rail and subject to the further condition that these operate on a regular basis from point to point with the specific approval of the State Governments/Transport Authorities concerned. Journeys by these modes on LTC are not permissible between places connected by rail.
- (12) Can claims in respect of local journeys performed by taxi, autorickshaw, etc., from the residence to the Railway Station, airport, etc., and vice-versa be restricted to the applicable bus fare? Incidental expenditure incurred on local journeys between the residence/place of stay and the airport/Railway Station/bus terminal are not reimbursable.
- (13) LTC Rules provide that when a journey is performed by taxi, autorickshaw, etc., the claim shall be restricted to the entitled bus fare. However, various State Roadways Corporations operate on the same route but have different fare structures. How will the claim be regulated in such a situation? When journey on LTC is actually undertaken by buses operated by a State Roadways Corporation, the actual fare paid by the entitled type of bus shall be reimbursable. As clarified against Sl.No.9, journeys on LTC by taxi, autorickshaw, etc., are permissible only between places not connected by rail and subject to the conditions specified. When journeys are performed by these modes, and more than one State Roadways Corporation operate on the route, the lowest fare applicable on the route, the lowest fare applicable on the route is reimbursable.

REGISTER OF LTC CLAIMS
(Para 17)

<i>Sl. No.</i>	<i>Bill No. & Dt. of Advance/ Final Bill</i>	<i>Name & Designation of Govt. servant</i>	<i>Block year</i>	<i>Place of Visit</i>	<i>For whom claimed</i>	<i>Amount of Advance/ Final claim</i>	<i>Bill No. & Date of Adjustment</i>	<i>Date of Receipt of claim</i>	<i>Gross Amount of the bill</i>	<i>Net Amount</i>	<i>Remarks</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

- Notes:—1. Entries for advance bill should be made in red ink.
2. In case of final claim where no advance has been drawn, columns (1) to (7) only need to be filled up.
3. In case of adjustment bills, columns (9) to (12) against the Sl.No. of the advance bill should be filled up while passing the net claim.
4. If net amount of the adjustment bill is for a minus amount, particulars of recovery of the balance should be indicated in column (12).

APPENDIX 17

MEDICAL ATTENDANCE RULES

Sangathan employees and their family members are entitled to medical attendance and treatment at the Sangathan cost in accordance with Central Services (Medical Attendance) Rules 1944 (as revised and amended from time to time) which are applicable *mutatis mutandis* to them.

2. Family means an employee's wife/husband and parents, sisters, widowed sisters, minor brothers, children/step-children wholly dependant on the Sangathan employee. They are deemed to be dependant on the employee if they reside with him and if their income from all sources including pension and pension equivalent of D.C.R.G. benefits is less than Rs.1500/- p.m.

Notes: (1) Parents who normally reside with the Sangathan employee are regarded as wholly dependant. The residential condition may be waived if the parents reside with the rest of the family members at a place other than the headquarters.

(2) A female employee has a choice to include either her parents or parents-in-law for purpose of availing the benefits, if they are wholly dependant on her and reside with her.

(3) Where both the husband and wife are Sangathan employees or if the spouse is a Central/State Govt. employee or employed under a semi-government/private organisation which provides for medical services, they should furnish a joint declaration as to who will prefer the claims in respect of them and their children.

3. Medical attendance and treatment includes the following ailments for Sangathan employees and/or members of their families:-

1. Testing of eyesight for glasses (once in three years) family not entitled.
2. Blood and blood transfusion charges.
3. Dental treatment-(only in Government hospitals). Surgical operations needed for removal of Odontoes and impacted wisdom-tooth; Treatment of gum boils; Extraction.

Scaling and gum treatment including Pyorrhoea and Cavities, filling of teeth (cost of denture not reimburseable) Root canal treatment.
4. Anti-rabic treatment.
5. Avitaminosis and Hypovitaminosis.
6. Correction of squint (eye).
7. Disease(s) causing general debility and secondary anaemia.

8. Treatment for immunising and prophylactic purposes in the case of communicable diseases only.
9. Venereal diseases and Delirium Tremens.
10. Treatment of sterility.
11. Operation for Sterilisation.
12. Medical termination of pregnancy.
13. Confinement; Pre-natal and post-natal treatment.

4. Medical Attendance

1. "Medical Attendance" includes attendance at the hospital/dispensary (i.e. at the out-patient department) or at the residence of the Government servant or at the consulting room of the authorised medical attendant whether maintained at the hospital, or at his own residence, by arrangement with him.

2. The term "consulting room maintained by an authorised medical attendance at a hospital" means consulting room at his residence, allotted to him in the hospital compound and that no authorised attendant should charge any fee for attendance upon, or professional services rendered to any person whether a Government servant/or a member of his family, at the hospital premises during hospital/dispensary hours.

3. A Government Medical Officer in the Centrally-administered areas whether appointed as an authorised medical attendant, or rendering professional services as a specialist, is not entitled to charge any fee for medical attendance on a Central Government servant himself, irrespective of the place where such services are rendered. For a member of Government servant's family, however, if the professional services are rendered outside the hospital, the doctor, whether appointed as an authorised medical attendant or rendering services as a specialist, is entitled to charge his fees at the prescribed rates, if otherwise permissible.

4. No fees should be charged by the medical officers in receipt of a non-practising allowance for the professional services rendered to the Central Government servants and members of their families either before, or during, or after hospital hours.

5. Refund of expenses incurred on account of consultation with a specialist not in the service of the Government is not admissible under the rules.

6. Pathological, bacteriological, radiological or other methods of examination for the purpose of diagnosis should be carried out only at a Government hospital or a Government laboratory. At the time of claiming refund of expenses incurred on this account, the Government servant concerned should produce a Certificate from the authorised medical attendant that such examinations were considered necessary by him.

7. Medical Officers who attend on Central Governments servants and their families should not send the patients to private clinics, practitioners, private X-ray establishments for skiagrams, cardiograms, electric therapy, bacteriological or pathological examinations etc., unless this is absolutely essential owing to non-availability of the facility at a Government hospital and in such cases the consent of the Director of Health Services in the case of Delhi State Chief Administrative Medical Officer in the case of other state) should first be obtained, otherwise Government will not refund the fees charged by the practitioners or institutions.

Note: 1. The claims for reimbursement of charges of treatment/examination etc. undertaken in private hospitals recognised or otherwise under the CS(MA) Rules may be reimbursed without referring them to the Ministry of Health & Family Welfare/Dte. GHS by the concerned Ministries/Deptts. by (a) restricting such claims to the rates of Govt. hospitals in the concerned State, and (b) where such rates/facilities are not available in the concerned State full reimbursement of such charges may be made, provided the Director of Health Services of the concerned State certifies to that effect.
[G.I., Min. of Health & Family Welfare O.M. No. S-14021/5/88-MS Dt. 17.10.1988]

Note: 2. Reimbursement of X-ray etc. charges in respect of a male patient at a recognised women's hospital/a Govt. hospital for women on the advice of the authorised medical attendant is permissible.

8. As "treatment" follows "medical attendance", the concession of medical attendance at the residence for an employee in the case of illness which compels him to be confined to residence, automatically extends to members of his family.

5. Medical Treatment

"Treatment" means the use of all medical and surgical facilities available at the Government hospital where the employee is treated and includes:

- (i) the employment of such pathological, bacteriological, radiological or other methods as are considered necessary by the authorised medical attendant.
- (ii) the supply of such medicines, vaccines, sera or other therapeutic substances as are ordinarily available in the hospital.
- (iii) the supply of such medicines, vaccines, sera or other therapeutic substances not ordinarily so available as the authorised medical attendant may certify in writing to be essential for the recovery or for the prevention of serious deterioration in the condition of the Government servant except the items mentioned below, namely:
 - (1) preparations which are not medicines but are primarily foods, tonics toilet preparations or disinfectants specified in Annexure 'A' (Schedule I), and
 - (2) expensive drugs, tonics, laxatives or other elegant and proprietary

preparations as specified in Annexure 'A' (Schedule II), for which drugs of equal therapeutic value are available.

- (iv) such accommodation as is ordinarily provided in the hospital and is suited to his status:
- (v) such nursing as is ordinarily provided to in-patients by the hospital; and
- (vi) the specialist consultation described in clause(e) but does not include diet or provision at the request of the Government servant or accommodation superior to that described in sub-clause (iv).

6. Authorised Medical Attendant

The Commissioner, Kendriya Vidyalaya Sangathan is empowered as Head of Department to appoint medical officers under the employe of the Central Government, State Governments and Union Territories, as also medical officers not in Government employ, i.e. private registered medical practitioners as Authorised Medical Attendants. Under the C.S. (M.A.) Rules, if no such medical officer is appointed, the following are A.M.A.s:-

- (a) For Group 'A' officers and other drawing pay not less than Rs.2500 p.m. (pre-revised) Principal Medical Officer of the District.
- (b) For Group 'A' officers where pay is less than Rs.2500 p.m. (pre-revised) but more than Rs.1200 p.m. (pre-revised)—Assistant Surgeon, Grade-I or other Medical Officer, appointed by the Government to attend its officers in the Station;
- (c) For other employees-Assistant Surgeon, Grade-II or where he is not appointed, Asstt. Surgeon Grade-I, similarly appointed.

7. Consultation with Specialist/other M.O.

If the Authorised Medical Attendant is of the opinion that the case of a patient is of such a serious or special nature as to require medical attendance by some person other than himself, he may with the approval of the Chief Administrative Medical Officer of the State (which shall be obtained before hand unless the delay involved entail danger to the health of the patient):

- (a) send the patient to the nearest specialist or other Medical Officer by whom in his opinion, medical attendance is required for the patient, or

Note: Central Government employees and members of their families can obtain treatment from the Post Graduate Institute of Medical Education and Research, Chandigarh without the prior approval of DMS Chandigarh (UT) on the recommendation of the AMA.
(G.I., Min. of Health & Family Welfare letter No.S.14025/12/87 MS, dt. 31.7.87).

- (b) if the patient is too ill to travel, summon such specialist or other Medical Officer to attend upon the patient.

Provided that

- (i) For referring a patient to a specialist/other Medical Officer attached to the same hospital as the A.M.A., it is sufficient if the prior approval of the Medical Superintendent of the hospital is obtained.
- (ii) Cases requiring consultations with a specialist or other Medical Officer in the service of Government stationed outside the district but within the State, should be got examined and approved by the District Medical Officer to ensure that patient with diseases for which facility is available within the District are not referred to specialists outside the District. (Rule 5).

Note: Refund of expenses incurred on account of consultation with a specialist not in the service of the Government is not admissible under rules.

8. General Guidelines for Medical Attendance/Treatment

1. The treatment at the consulting room of A.M.A. is limited to ten days with a maximum of four consultations and normally ten injections. The number of injections may go up to fifteen depending on the condition of the ailment of the patient.

2. The limit of ten days' treatment at the consulting room of A.M.A. may be increased to twenty days in case the treatment is had from approved Authorised Medical Attendant in Indian system of Medicines and in Homeopathy. The total number of consultations will, however, remain four.

3. The limit of four consultations within ten days is applicable in respect of attendance with a specialist/other medical officer. The limit, however, will count from the date from which the specialist/other medical officer, is consulted.

4. Cases of medical treatment requiring hospitalisation have to be referred to Government/recognised hospitals.

5. If hospitalisation is not considered necessary, but treatment is expected to be prolonged requiring more than four consultations or more than a course of fifteen injections, as the case may be, either separately or concurrently, the patient should be referred to out-patient department of Government/recognised hospital.

6. If for want of accommodation, admission to a hospital is not possible, reimbursement of expenses incurred on treatment is permissible to the extent otherwise admissible.

7. A separate claim is to be preferred in respect of each spell of illness or an entirely new disease.

8. To justify a fresh claim for recurrence of the same disease for a second time, there should be a reasonable gap between the closing of the first spell and the recurrence of the second spell.

9. When a patient consults the same A.M.A. in regard to the superimposition of another disease during the course of treatment of one disease, it is regarded as a fresh consultation and charged for at full rates.

10. Every consultation after the first for the same illness of the same patient with the same A.M.A. is treated as subsequent consultation and charged or at the prescribed lower rates.

11. If at the time of consultation the medical officer consulted also administers injections he will be entitled to charge fees both for the consultation and for the injection at the prescribed rates. However, if at a later stage medical officer administers injections prescribed at the previous consultation, fees should be charged for injections only.

12. Consultation on the tenth day of treatment is permissible, if no medicine is prescribed on that consultation.

13. Purchase of prescribed medicines and drugs can be from any Chemist/ druggist licensed under the Drugs and Cosmetics Act and rules framed thereunder.

14. The Controlling authorities should ensure that the prices charged and reimbursed are in accordance with the Drugs Price Control Order issued from time to time, i.e., as indicated in the labels, cartons, etc.

9. Hospitalisation

1. A Sangathan employee shall be entitled, free of charge, to treatment in such recognised hospital at a near the place when he falls ill as can in the opinion of the authorised medical attendant provide the necessary and suitable treatment. Any amount paid by him on account of such treatment shall, on production of a certificate in writing by the authorised medical attendant in this behalf, be reimbursed to him by the Sangathan.

Provided that the controlling officer shall reject any claim if he is not satisfied with its genuineness on facts and circumstances of each case, after giving an opportunity to the claimant of being heard in the matter. While doing so, the Controlling Officer shall communicate to the claimant the reasons, in brief, for rejecting the claim and the claimant may submit an appeal to the Joint Commissioner (Admn.) within a period of 45 days of the date of receipt of the order rejecting his claim. (Rule 6)

2. The hospitals recognised for medical attendance and treatment of the employees may be listed as under:

(a) General Diseases

1. All State Government hospitals, including those maintained by Municipal Committees and District Boards.
2. All hospitals, primary health centres and dispensaries recognised by State Governments for treatment of their employees and/or members of their families.
3. All hospitals/dispensaries attached to public sector undertaking/Projects.

4. All maternity and child welfare centres with facilities for indoor treatment and recognised by State Governments.
5. Cantonment hospitals in cantonment areas where there are no Government hospitals, for treatment of Government servants and members of their families residing in those areas and also in the adjoining areas outside cantonment limits.
6. All railway hospitals.
7. Pay clinics in the States of Bihar, Punjab, Haryana, Uttar Pradesh, Madhya Pradesh, Rajasthan and Chandigarh.
8. In addition to these, a number of private hospitals in particular stations have been recognised by orders issued by the Government of India from time to time.

(b) Special Diseases

1. Cancer— Hospitals where specialised treatment or cancer is available are deemed to be recognised.
2. Mental— Recognised mental hospitals.
3. Poliomyelitis— Hospitals where specialised treatment of poliomyelitis is available are deemed to be recognised.
4. Tubercular— All institutions/hospitals/clinics etc., providing facilities for treatment of tuberculosis which are directly administered by State Governments should be deemed to be recognised.
5. Leprosy— Same as above.

(c) Under the recognised Indian Systems of Medicine and Homoeopathy, the following institutions have been recognised by the Central Government for the medical attendance/treatment of employees and members of their families:—

1. Indian Institute of Kayachikitsa, Patjala
2. Indian Institute of Panchakarma, Cheruthuruthy
3. Central Research Institute of Unani Medicine, Hyderabad
4. Regional Research Institute of Unani Medicine, Madras
5. Regional Research Institute of Unani Medicines, Bhadrak (Orissa)
6. Central Research Institute (Siddha), Madras
7. Regional Research Institute (Siddha), Pondicherry
8. Clinical Research Unit (Siddha) attached to Government College of Indian Medicine, Palayamkottai

9. Central Research Institute (Ayurveda), Delhi
 10. Regional Research Institute (Ayurveda), Calcutta
 11. Central Research Institute (Ayurveda), Bhubaneshwar
 12. Regional Research Institute (Ayurveda), Jaipur
 13. Regional Research Institute (Ayurveda), Patna
 14. Regional Research Institute (Ayurveda), Junagarh
 15. Regional Research Institute (Ayurveda), Gwalior
 16. Central Research Institute of Homoeopathy, Calcutta
 17. National Institute of Homoeopathy, Calcutta
 18. Regional Research Institute for Homoeopathy, Kottayam (Kerala)
 19. Regional Research Institute for Homoeopathy, New Delhi
 20. National Institute of Ayurveda, Jaipur.
- [G.I.M.H. O.M. No. S. 14022/6/80-MS, dated the 25th April, 1981]

10. Emergent Treatment

In cases of serious accidents or illness, an employee or a member or his family may be admitted for emergent treatment in the nearest private hospital in the absence of a Government or recognised hospital nearer than the private hospital. Reimbursement of expenditure may be allowed in such cases by the Commissioner, K.V.S., subject to the following guidelines:—

1. The persons on the spot may use their discretion for taking the patient to the private hospital. The question whether it was a case of real emergency necessitating admission in a private institution will be decided on merits by the controlling authorities.
2. Medical expenses incurred in a private hospital would be reimburseable. Those in respect of treatment in private clinics/nursing homes are not reimburseable.
3. Private hospital is one run by a Society, Trust or any other suitable organisation which is generally run on "no profit no-loss" basis, where services are available either free or an affordable cost to the poor, and for paying patients the charges would be reasonable and comparable to charges in Government Hospitals.
4. There is no limit on the amount that can be reimbursed, but individual ceilings have been prescribed for various items of treatment under different systems of medicine.

11. Medical Advance

a. 1. (a) **Eligibility** - It is admissible to all regular employees covered by Medical Attendance Rules irrespective of pay limit.

(b) **Purpose** - An advance may be paid for -

- (i) In-patient treatment in a recognised hospital;
- (ii) In cases of treatment for TB/Cancer at consulting room of M.O./Residence of employee/OPD;
- (iii) For purchase/replacement, repair and adjustment of admissible artificial appliances.

Notes: 1. Application for advance should be accompanied by necessary certificate from the Medical Officer/Specialist indicating the duration of treatment and the anticipated cost thereof, under the rules.

2. For temporary officials, surety from permanent KVS Employee is required.

b. **Amount of Advance** - (1)(a) For indoor treatment in a hospital and for out-patient treatment for diseases like T.B./Cancer etc. Rs.10,000 or the amount recommended by the treating physician whichever is less, where the duration of the treatment is 3 months or less.

(G.I. Min. of Health, & F.W., O.M. No.S-14025/7/94-MS dated 15.5.1996)

(b) For major illness of Bypass Surgery, Kidney transplant, Acute Myeloid, Leukaemia (Cancer), etc. - 90% of the package deal wherever it exists, or the amount demanded by the hospital concerned in other cases and the balance payable on final adjustment.

(G.I., Deptt. Of Health, O.M.No.S-14025/29/97-M.S. dt. 25.9.97.)

(c) For TB where the duration of treatment is more than 3 months - 80% of the estimated cost or Rs.36,000 whichever is less, on the certificate of the hospital authority as to the duration and cost of treatment.

(G.I., Deptt. of Health, O.M.No.S-14025/94-M.S. dated 15.5.96).

(2) The advance may be paid in one or more instalments for the same illness or injury, subject to the limit prescribed.

(3) There is no limit for the number of advances payable to an official with reference to himself and to each member of his family and for each case of illness.

c. **When employee is too ill to apply for advance** - In case of serious illness/accidents where the official is unable to apply, the advance may be sanctioned on an application in writing made on his behalf by his wife or other legal heir.

(Min. of Health, O.M. No. S-14025/9/72-MA dated 16.5.1973 as amended).

d. (a) **Adjustment of advance** - (i) Advance paid to the official is to be adjusted against the relevant claim and balance, if any, recovered from pay in four instalments.

- (ii) In cases of prolonged treatment, reimbursement may continue to be allowed on the basis of necessary certificate in this regard, the advance being adjusted in the final claim as in (i) above.
- (iii) When advance is paid direct to the hospital, the employee should submit the adjustment bills for final settlement within one month from the date of his discharge from hospital. The Head of Office will correspond direct with the hospital for refund of the unutilized balance, if any.

(G.I., Min. of Health & F.W., O.M.No.S-14025/7/94 dated 15.5.1956)

12. Medical Claims

(a) The following instructions must be followed by the employee for regulating medical claims properly:

1. Find out who is your A.M.A. Your pay and place of illness will decide who is your A.M.A.
2. Always consult your A.M.A. first and proceed according to his advice.
3. Ensure that you purchase only the reimbursable medicines. This may require looking into the latest list medicines-admissible and inadmissible.
4. Prefer your claims attaching all the required certificates.
5. Ensure that you get your cash bill properly and get the counter signature of the A.M.A. on the cash bill.
6. Ensure that the Essentially Certificate given by the A.M.A. is correctly filled in.
7. Ensure that the A.M.A.'s designation, qualification and Registration No. are correctly filled in.
8. If you go to a hospital for treatment as in-patient either for yourself or a family members, inform the A.M.A. of your pay so that he may allot accommodation according to your status.
9. Once you are admitted as in-patient, follow the rules and procedure of the hospital. Rules vary from hospital to hospital.
10. Before leaving the hospital after treatment, get the hospital bills, receipts, vouchers, essentiality certificates etc. duly signed or counter signed by the A.M.A. or by the Medical Officer in charge of the hospital, as the case may be, for claiming refund.
11. You need not consult your A.M.A. before admitting a female member of your family in any recognised woman's hospital.
12. Ensure that the claim is preferred within 3 months of completion of treatment.

(b) Head of offices shall maintain a register in the following form in receipt of individual employees claiming re-imbursement of medical expenses.

<i>Sl. No.</i>	<i>Name of the patient</i>	<i>Relationship with the Govt. Servant</i>	<i>Name of the dis.</i>	<i>Name of the Dr.</i>	<i>Consul-tation fee</i>	<i>Inj. fee</i>	<i>Total</i>
1	2	3	4	5	6	7	8

<i>Period of Claim</i>	<i>Name of the Chemist</i>	<i>Cost of med.purch.</i>	<i>Amount passed for payment</i>	<i>Progressive total</i>	<i>Path. charges</i>	<i>Remarks</i>
9	10	11	12	13	14	15

13. Medicines

1. The refund of the cost of preparations which are not medicines but are primarily foods, tonics, toilet, preparations or disinfectants, is not admissible.

Note: Prescription of expensive drugs, tonics, laxatives or other elegant and proprietary preparations for the use of employees and members of their families when drugs of equal therapeutic value are available in the hospital and dispensary is prohibited.

2. A list of items of medicines for which refund is not admissible under the Medical Attendance Rules is contained in Annexure 'A' to this Appendix.

3. All medicines for injections purposes are admissible.

4. Sales Tax paid by the employee while purchasing special medicine from the market is refundable, packing and postage charges paid by him for purchasing special medicines from outstations are not refundable.

5. Cash memos for purchase of medicines must be countersigned by the doctor prescribing the medicines and the essentiality certificate must contain the names of all the medicines prescribed and the amount incurred on the purchase of each, medicine.

Note: Cash memos submitted in support of claims for reimbursement of the cost of special medicines purchased from the open market need not be stamped or bear the supplier's acknowledgment.

6. Ministry of Health have circulated lists of medicines under Ayurveda, Sidha, Unani and Homoeopathy systems which are admissible for purposes of reimbursement. These may be consulted, whenever necessary.

14. Time Limit for medical claims

The time limit of three months for the presentation of medical claim should be strictly adhered to and a re-imbusement claim which is not, supported by a regular voucher/cash memo should not be allowed.

15. T.A. for medical attendance and treatment

Sangathan employees, servants and members of their families are entitled to T.A. for their journeys to obtain appropriate medical attendance and treatment if it is certified by the A.M.A./Specialist Medical Officer attached to the Hospital to whom the patient was referred, that the journey was unavoidably necessary to obtain treatment. The entitlements are as under:-

1. Journey outside the limit of same city, i.e. Municipal or Corporation area, Military Station and Cantonment Board area etc., and exceeding 8 kilometres each way.

For Employees Actual rail fare plus D.A. for journey time, if the journey is by rail and actual bus fare limited to road mileage, if the journey is by road. No D.A. for halt.

For family member(s)-Actual rail fare only, if the journey is by rail and actual bus fare restricted to half the rate of road mileage admissible to the Government servant, if the journey is by road. No. D.A. for halt.

2. Journey within same city and the distance travelled is more than 8 kilometres each way-Actual conveyance charges limited to mileage allowance at tour rates.
3. Ambulance charges (reimbursement);
 - (i) The ambulance should be used within the same city.
 - (ii) The ambulance should belong to Government or local fund, or a social service organisation such as Red Cross Society etc.
 - (iii) The ambulance is used to convey a patient to a place of treatment or from one hospital to another, for purposes of certain medical examinations etc.
 - (iv) It should be certified that the conveyance of the patient by any other means would definitely endanger his/her life or grossly aggravate the conditions of his/her health.
4. Attendant/Escort-T.A. as for family member for journeys both ways it is certified that it is unsafe for the patient to travel unattended and that an attendant/escort is necessary to accompany him to the place of treatment.

T.A. as above will also be admissible if it becomes necessary for an attendant/escort to travel again to fetch the patient, and so certified.

5. Advance of T.A.-Advance of T.A. to the extent admissible may be granted, to be adjusted against the subsequent claim for T.A. on completion of journey or on 31st March, whichever is earlier.
[G.I.M.F. O.M. No.F.61(15)-EV(B)/62 dt. 14.12.1962 & 24.8.1963 and No. F.23(i)-EV(B)/77 dated 12.4.1977]

16. Central Government Health Scheme

- (i) Only employees of Headquarters and Regional Office of the Sangathan at New Delhi are covered by this Scheme. For this purpose they have to make a compulsory monthly contribution as decided by Govt. from time to time.
- (ii) The following facilities are available to the employees of this scheme.
- (i) Medical Attendance including consultation with the A.M.A. at a C.G.H.S. Dispensary, Polyclinic or C.G.H.S. wing of the Hospital, or at recognised hospitals.
 - (ii) X-ray, Laboratory and other diagnostic facilities at C.G.H.S. laboratories or other laboratories or recognised hospitals.
 - (iii) Supply of drugs prescribed by the A.M.A. administration of injections/dressing/minor surgical procedures in the dispensaries or specialists centres.
 - (iv) Hospitalisation facilities-antenatal/confinement/postnatal care facilities.
 - (v) Treatment at a specialised hospital (even though not recognised under the scheme) if the Director, C.G.H.S., certified that such treatment is essential for the recovery/prevention/checking of deterioration of the patient condition.
 - (vi) Special treatment for diseases like T.B., Cancer etc.

APPENDIX 18

ADVANCES

1. The rules regarding the grant of various kinds of interest-free and interest bearing advances to central Government employees are contained in the Central Government Compilation of General Financial Rules, 1963.

2. An advance from public funds shall not be granted to an employee without a substantive appointment unless he furnished along with the application for the grant of such advance, a surety bond in Form GFR 21, from permanent employee having a status comparable to or higher than, that of the employee who applied for the advance. (GFRs 180-181)

INTEREST-FREE ADVANCES

3. Advances in connection with transfer and retirement

- (1) A Head of Office may sanction advances of Pay and TA to a permanent or temporary employee who, while on duty or on leave is required to proceed on transfer in the public interest. The amount of advance shall not exceed:
 - (a) One month's pay which he is in receipt of immediately before transfer, or one month's pay which he will be entitled after transfer whichever is less. It is recoverable in not more than three equal monthly instalments.
 - (b) The amount of travelling allowance to which he may be entitled in consequence of his transfer. It is recoverable in full from the employees transfer T.A. bill.
- (2) The amount an advance granted to a Sangathan employee should be reimbursed by the new KV/Office in lump sum by sending a cheque/bank draft to the former KV/Office on whose records the advance is originally booked.
- (3) No advance is admissible on retirement when the journey is performed after retirement. Advance may be sanctioned only when the journey is performed during leave preparatory to retirement. Advance will be limited to the amount to which the employee may be entitled under the rules and will be adjusted in full on submission of the T.A. bill. (GFR 224)

4. Advance of T.A. on tour

- (1) A Head of Office may sanction to permanent or temporary employee under his administrative control, who is required to proceed on tour an advance to cover his personal travelling expenses for a period not exceeding thirty days.

(GFR 231)

- (2) A second advance cannot be paid to employee until an account of the first advance has been rendered. (GFR 233)
- (3) The amount of the advance shall be adjusted within 15 (fifteen days) from the completion of tour on the date of which the employee resumes duty after completion of tour. (GFR 234)

5. L.T.C. Advance

- (1) Advance may be sanctioned by the Head of Office to enable employees to avail themselves of leave travel concession. The amount of such advance in each case will be limited to 90% of the estimated amount which Government/Sangathan would have to re-imburse in respect of the cost of the journey both ways. (GFR 235)
- (2) If the family travels separately from the employee the advance may also be drawn separately to the extent permissible. Separate advance for different batches may be adjusted too by separate claims. A consolidated advance should, however, be adjusted in a single bill.
- (3) The advance may be drawn both for the forward and return journey at the time of the commencement of the forward journey, provided the period of leave taken by the employee or the period of anticipated absence of the members of family does not exceed three months or 90 days. If this limit is exceeded, then the advances may be drawn for the outward journey only. If the limit of 3 months or 90 days is exceeded after the advance had already been drawn for both the journeys, one half of the advance should be refunded by the employee forthwith.
- (4) Normally, the advance should be refunded in full if the outward journey is commenced within thirty days of the drawal of advance. In case of journeys by rail, advance can be drawn sixty days before the proposed date of the outward journey. In all cases, the employee should produce railway or bus tickets within ten days of drawal of the advance.
- (5) The LTC claim in adjustment of the advance should be preferred within one month from the completion of return journey. If that is not done, the authority which sanctioned the advance, should enforce lump sum recovery of the advance forthwith and once such recovery of the advance forthwith and once such recovery is made, it should be taken as if no advance had been drawn and the claim shall be allowed to be preferred within a period of three months failing which it shall stand forfeited in terms of these orders. (DP & T.O.M.No.31011/28/86-Estt.(A) dt. 26.3.1987)
- (6) If the conditions/rules for granting L.T.C. advances have been violated, the Head of Office should levy penal interest at 14% (2% above GPF interest) on the entire advance from the date of drawal to the date of recovery.

6. Leave Salary Advance

- (1) A Head of Office may sanction an advance in lieu of leave salary to an employee who proceeds on leave for a period not less than one month 30 days. (GFR 259)
- (2) The amount of advance shall be limited to the leave salary including allowances, for the first 30 days of the leave after deducting the recoveries e.g. Income Tax, GPF/CPF subscription, recovery of P.F. Advance, house rent and recovery of other advances etc. (GFR 260)
- (3) The advance should be recovered in full from the leave salary bill. Balance, if any, will be recovered from the next month's pay or leave salary. If the period of leave falls in two months, the advance will be adjusted in two instalments viz; a part of the advance will be adjusted in the first month to the extent of leave salary drawn and the balance in the next bill. (GFR 261)

Note: No surety bond is necessary for sanction of this advance to temporary employees.

7. Flood/Drought/Cyclone Advance

- (1) A head of office may sanction the grant of an advance to a non-gazetted employee under his administrative control whose property, movable or immovable, has been substantially affected or damaged in an area which is declared by the concerned State Government to have been affected by a natural calamity provided the application is made in Form GFR 37 within three months of the date of such declaration. (GFRs 247 & 248)
- (2) The amount of this advance shall not exceed Rs.2,500. Normally a second advance on this account should not be sanctioned if an earlier advance for the same purpose remains un-adjusted. If, however, the grant of second advance becomes necessary, the quantum of the second advance plus the outstanding balance of the first advance should not exceed the aforementioned limit. (GFRs 249, 250)
- (3) The amount of advance shall be recovered is not more than twenty-five equal monthly instalments. The recovery shall commence from the second issue of pay after the advance is drawn. (GFRs 251 & 252)

8. Festival Advances

- (1) A Head of Office may sanction an advance, on the eve of an important festival to a non-gazetted employee under his administrative control whose basic pay does not exceed Rs.8300 p.m. (GFR 236)

Note: Officials under suspension and those on half pay leave or E.O.L. or L.P.R. at the time of payment are not eligible. (GFR 237)

- (2) The amount of advance shall not exceed Rs.1500. It should be drawn and disbursed before the festival. It should be recovered in not more than 10 monthly instalments and the recovery should commence with the issue of pay for the month following that in which the advance is drawn.

(GFRs 242, 243, 244)

- (3) The advance is admissible only once in a financial year even if the festival falls twice in the same year. Earlier advance, if any, should have been recovered in fully.

Note: Transactions of payments and recoveries of Festival Advance shall be classified under 'Pay and Allowances'.

(F.161-87-88(pay)/KVS(Budget dt. 17/27-7-1987)

9. Advance to provide relief to families of employees who die while in service

(1) A Head of deptt./Head of office may sanction an advance to the family of an employee who dies while in service (whether on duty or on leave with or without pay) in order to enable the family to meet its immediate requirement, if in his opinion, the family concerned has been left in indigent circumstances upon the death of the employee on whom it was dependent and is in immediate need of financial assistance.

(GFR 262)

(2) The amount of the advance shall be equal to three months basic pay of the deceased employee, subject to a maximum of Rs.8000 in each case.

(GFR 263)

(3) The Head of Office shall see that the advance is adjusted as early as possible and in any case, within a period of six months from the date of its sanction, by deduction from the amount that may be payable on account of arrears of salary due, DCR, Gratuity or the Contributory Provident Fund or the General Provident Fund or any other payments due to the deceased. To ensure it before the payment is made, an undertaking should be obtained from the person/persons concerned that he/she or they agree to the amount being deducted from the Retirement Gratuity or the C.P. Fund amount/G.P.Fund amount or any other amount that may be due to the deceased employee.

(GFR 266)

INTEREST-BEARING ADVANCE

10. General Conditions for Conveyance Advances

(1) The authorities competent to sanction conveyance advances in the Sangathan are:-

Motor Car,)	
Scooter/Motor Cycle/Autocycle	)	- Commissioner
Bicycle		- Head of Office

(2) A certificate about availability of funds shall be necessary before an advance for the purchase of Motor Car/Scooter/Motor Cycle/Auto Cycle can be sanctioned by the competent authority.

(3) The advance may be granted if the sanctioning authority is satisfied about the applicant's repaying capacity. (GFR 193)

(4) The advance should not be granted or disbursed to an official under suspension. (GFR 200)

(5) The advance cannot be granted unless the outstanding balance, if any, in respect of an advance previously granted for the same purpose, together with interest thereon, has been fully repaid. (GFR 197)

(6) Prior permission or intimation of the purchase of vehicle is necessary under the Conduct Rules.

(7) Purchase of the vehicle should be made within one month from the date of withdrawal of the advance. The advance cannot be granted if the vehicle has been purchased already and paid for, unless it has been purchased and paid for by raising temporary loan within 3 months from the date of advance was applied for. (GFRs 196 & 206)

(8) The vehicle should, after purchase be registered in his name and mortgaged to the Kendriya Vidyalaya Sangathan. (In respect of motor-car only), (GFR 207)

(9) Recovery of the advance will commence with the first issue of pay and/or leave salary after drawal of advance. (GFR 202)

(10) Simple interest at the rate prescribed for the purpose, will be charged on the balance outstanding on the last date of each month and will be recovered in one or more instalments after complete repayment of the principal. (GFRs 198, 203, 204)

(11) In the event of transfer of a Sangathan employee after the drawal of advance monthly recoveries towards repayment of the advance and interest shall be remitted by cheque/bank draft to the KV/Office on whose records the advance was originally booked and as such, is responsible for maintaining detailed accounts of that advance.

(12) Prior sanction of competent authority is necessary to sell or transfer the vehicle before repayment of the advance with interest thereon. The sale proceed in such cases should be applied towards repayment of the advance with interest to the extent necessary.

11. Interest

(1) The prescribed rates of interest chargeable in respect of the advance drawn during different years are:-

Advance drawn during	% Rate of interest chargeable		
	Motor Car advance	Motor Cycle/ Scooter etc. advance	Cycle Advance
1986-90	8.5	7.5	7.5
1990-91	10.5	8.5	7.5

Advance drawn during	% Rate of interest chargeable		
	Motor Car advance	Motor Cycle/ Scooter etc. advance	Cycle Advance
1991-92	12.00	9.5	8.0
1992-93	14.00	10.5	8.5
1993-99	15.00	11.5	9.0
1999-2000	15.00	11.5	9.0

Note: For 2000-01 onwards the rates as when notified by the Government will be adopted and circulated by the KVS.

(2) Interest may be calculated by applying the following formulae:-

(i) Principal repaid in equal instalments from month to month:-

$$\text{Interest} = \frac{n(n+1)}{2} \times \frac{X}{12} \times \frac{r}{100}$$

(ii) Portion of the principal is paid in equal monthly instalments and the balance is paid in lump sum.

$$\text{Interest} = \frac{n(A+L)}{2} \times \frac{r}{100} \times \frac{1}{12}$$

(iii) Repayment is not regular. The balances outstanding on the last day of each month should be added up. Then

$$\text{Interest} = \text{Total interest bearing balances} \times 1/12 \times r/100$$

Where n = No. of instalments including last instalment of lump sum payment, if any.

A = Amount of Principal.

X = Amount of each instalment of repayment.

r = Rate of interest.

L = Last balance for which interest is due.

12. Motor Car Advance

- (1) Eligibility:- Officers drawing basic pay of Rs.10,500 p.m. or more are only eligible for the grant of the advance.
- (2) Amount:- On the first occasion restricted to Rs.1,80,000 or eleven months' basic pay or the price of the car to be purchased, whichever is the least.

- (3) On the second/subsequent occasion restricted to Rs.1,60,000 less the profit earned on the sale of the previous vehicle purchased with Government loan (that the excess of the sale proceeds over the price paid at the time of its purchase) or 11 month's basic pay or the price of the car to be purchased, whichever is least.

If a scooter/Motor cycle got with advance is sold and a car advance is applied for, it will be treated as second advance.

Unless the sale of the previous vehicle, i.e.; say car, has taken place, the officer is not eligible for the second/subsequent advances for purchase of car.

Second or every subsequent advance for the purchase of motor car will be admissible only after four years from the date of drawal of the earlier advance. (GFR 199)

- (4) Repayment:- In not more than 200 equal instalments. The Government servant may at his option repay more than one instalment in a month. (GFR 201)

13. Scooter Advance:

- (1) Eligibility:- Officials drawing the basic pay of Rs.4,600 p.m. or more.
 (2) Amount:- On the first occasion restricted to Rs.30,000 or 6 month's basic pay or the anticipated price, whichever is the least.

On the second/subsequent occasions restricted to Rs.20,000 or 5 month's basic pay or the price of motor cycle/scooter to be purchase, whichever is the least.

Second/subsequent advance for the purchase of the same category of vehicle is not admissible unless the vehicle purchased earlier with advance is sold.

- (3) Repayment:- Not more than 70 equal monthly instalments. (GFR 211)

14. Cycle Advance:-

- (1) Eligibility:- Non gazetted Government servant whose basic pay does not exceed Rs.5000 p.m.
 (2) Amount: Rs.1500 or the anticipated price including sales tax, whichever is less.
 (3) Conditions:- (i) Should furnish cash receipt and particulars of the cycle within one month of drawing the advance.
 (ii) Subsequent advance will not ordinarily be admissible within 3 years of the first advance.
 (iii) Priority to be given to those who have not availed the advance during the preceding five years.

- (4) Repayment:- Not more than 30 equal monthly instalments. (GFR 212)

15. Warm Clothing Advance:-

- (1) Sanctioning Authority: Head of Office.
- (2) Amount: Maximum Rs.1500/-
- (3) Eligibility: All Group 'C' and 'D' employees posted at a hill station at a height of 1000 metres or more above sea level, either on first appointment or on transfer for a period of not less than one year.
- (4) Condition: The Head of Office should certify that the official is likely to stay at the hill station for a period of not less than twelve months including period of stay already elapsed.
- (5) Second/Subsequent advance - May be granted only after the lapse of three years since the grant of earlier advance.
- (6) Interest - Same as for advance for purchase of Bicycle.
- (7) Recovery - In not more than two equal monthly instalments to commence with the first issue of pay after the advance is drawn.

(GFRs 216, 217, 218)

16. Fan Advance:-

- (1) Sanctioning authority - Head of Office.
- (2) Amount - Anticipated price, limited to Rs.1000.
- (3) Eligibility - Group 'D' official living in a house provided with electricity and a plug point, and not already having a fan in the advance.
- (4) Second Advance - A second advance should not ordinarily be granted within 10 years of the grant of previous advance.
- (5) Recovery - In not more than ten equal monthly instalments. Recovery will commence with the first issue of pay after the advance is drawn.
- (6) Interest - Same as for bicycle advance. (GFR 221)

Note: Entry of grant of this advance is to be made in the service book.

17. Personal Computer Advance:-

- (1) Eligibility: Officers drawing basic pay of Rs.10,500/- p.m. or more.
- (2) Amount: On the first occasion, Rs.80,000 or anticipated price (excluding customs duty, if any) whichever is less.

On the second or subsequent occasion, Rs.75,000/- or the price of the computer (excluding customs duty, if any) whichever is less.

A second or subsequent advance cannot be granted before the expiry of 3 years from the date of drawal of the earlier advance.

- (3) Repayment: In not more than 150 equal monthly instalments.
- (4) Interest: Same as for Motor Car advance. (GFR 199(5))

APPENDIX 19**HOUSE BUILDING ADVANCE**

The following Rules for the grant of House Building Advance to the employees of Kendriya Vidyalaya Sangathan were approved by the Board of Governors in their meeting held on 10.9.1976:-

1. Eligibility: House building advances may be granted to the following categories of KVS employees:-

- (a) Permanent KVS employees.
- (b) K.V.S. employees not falling in category (a) above who have rendered at least 10 years' continuous service, provided
 - (i) They do not hold a permanent appointment under the Central or a State Government or some other organisation;
 - (ii) the sanctioning authority is satisfied that they are likely to continue in the service of the KVS at least till the house for which the advance is sanctioned is built and/or mortgaged to the KVS.

2. Terms and Conditions: Subject to the provisions of these rules, advances shall be granted mutatis mutandis in accordance with the rules and orders issued by the Government of India for the grant of house building advances to the Central Government servants.

3. Appropriate competent authorities:

- (i) The appropriate competent authority for the sanction of advances under these rules shall be the Joint Commissioner (Admn.), Kendriya Vidyalaya Sangathan.
- (ii) All agreements/mortgage deeds required under the rules shall be executed on behalf of the Sangathan by the Joint Commissioner (Admn.).

4. Payment and recovery of advance: The disbursement of sanctioned advance to the concerned employee shall be centrally arranged by the Senior Accounts Officer, KVS, through the respective Head of Office. Recovery of advance shall be effected through the monthly pay/leave salary/subsistence allowance bills of the employee concerned by the Head of Office and necessary credit for the same afforded through cheque/bank draft to the Senior Accounts Officer who shall arrange maintenance of a Central Broadsheet for keeping a record of the payments made and recoveries effected in respect of House Building advances sanctioned by the Sangathan.

5. Procedure for dealing with applications:

(a) Applications should be submitted by the KVS employees to the Joint Commissioner, KVS in the prescribed form (in duplicate) through proper channel. The applications should be duly accompanied by the prescribed documents.

(b) The Senior Administrative Officer will on behalf of the Joint Commissioner (Admn.) scrutinise the applications and satisfy himself of the facts etc. stated therein. He will also ensure from the title deeds etc., received therewith that the applicant possesses a clear title to the property in question. Wherever necessary, he may also seek the advice of the Legal Adviser in this regard. After this has been done, the Senior Administrative Officer will refer these applications for further examination by the Audit Branch and concurrence by Deputy Commissioner (Finance).

(c) The Senior Administrative Officer will examine the applications with reference to the priorities etc. if any, and availability of funds, and recommend:

- (i) the amount of the advance that may be sanctioned by the Joint Commissioner when it happens to be required partly for purchasing a plot of land and partly for constructing a house or for purchasing a ready-built house;
- (ii) the monetary limit upto which the grant of an advance could be considered, in due course, in other cases (viz. constructing a new house or for enlarging living accommodation in the existing house).

6. Before an application is considered by the Audit Branch, the Senior Administrative Officer shall examine, in consultation with the Legal Adviser/Revenue and Registration Authorities, if necessary, the title deeds etc. of the plots of land and other properties proposed to be mortgaged to the Kendriya Vidyalaya Sangathan to ensure that the Sangathan employee availing himself of the advance does, in fact, possess a clear right to the property in question. Before referring such cases to the Legal Adviser, the Administrative Officer shall call upon the Sangathan employee concerned to obtain a certificate from the Government Pleader, and failing that, from the Revenue Officer of the place where the property is located certifying after investigation from the records of the said Registrar/Revenue Authorities/Court and from the information gathered from the Sangathan employee and others that the property in the hands of the Sangathan employee is his absolute, and not a joint family property and is free encumbrances and attachments and that the holder has a clear and marketable title to the property. The certificate may be in the following form:

“Certificate:

It is certified after investigation from the records of the Sub-Registrar..... and the relevant revenue and court records and from the information gathered from the sworn declaration made by and that the plot No..... measuring..... sq.yds. mtrs. at..... within the limits of..... is the absolute property of Shri..... and not a joint family property. The said property is free from encumbrances and attachments and Shri..... has a clear and marketable title to the property.”

7. As regards applications for house building advances partly for purchase of land and partly for construction of house, the Senior Administrative Officer shall invariably obtain an attested copy of a letter from the seller of the plot to the effect that, subject to the settlement and payment of the price, he is in a position to hand

over the vacant possession of a clearly demarcated developed plot of land to the applicant within a period of two months from the date of his (seller's) letter. At the time of examining such applications, the Senior Administrative Officer shall ensure that the applicant will, prima facie, be in a position to produce the necessary sale deed in respect of the land within a period of two months from the date of drawal of the first instalment of advance. Where an applicant fails to finalise the transaction and produce the sale deed within two months of the drawal of the first instalment, or to submit plans, specifications and estimates within six months thereafter, he will be liable to refund of advance drawn in one lump sum.

8. The Sangathan employees, who purchase plots of land from Co-operative House Building Societies, may find themselves not in a position to mortgage the plot because the Societies are unable or unwilling to transfer the title to the Sangathan employee, till the expiry of specified period or till a house is erected on the plot. The Senior Administrative Officer may recommend the grant of advances to the Sangathan employees, in such cases, if he is satisfied that:-

- (i) the Sangathan employee has paid the full cost of the land to the Society;
- (ii) the terms of sale of plot to the Sangathan employee clearly specify the conditions that should be fulfilled before the Sangathan employee can obtain the title;
- (iii) the Society's title to the plot of land is clear;
- (iv) the Society gives possession of the plot of land to the Sangathan employee to enable him to construct his house;
- (v) the Sangathan employee would be in a position to obtain a clear title to the property within a reasonable period and mortgage the same in favour of the Kendriya Vidyalaya Sangathan.

9. Sanction:

On receipt of the concurrence of Deputy Commissioner (Fin.), the Joint Commissioner (Admn.) will formally sanction the grant of an advance. He shall also attend to the observance of the following formalities while authorising the disbursement of the first instalment of the advance for construction purposes:-

- (i) to satisfy himself that the applicant does in fact possess a clear and marketable title to the property free from encumbrances and attachments.
- (ii) to arrange to complete the prescribed formalities such as execution of the agreement, mortgage deed, surety bond etc. in the prescribed forms (in consultation with legal adviser, where necessary).
- (iii) where land or a ready-built house is intended to be purchased with the help of advance, also to require the Sangathan employee concerned to certify that negotiations for the purchase have reached a final stage, that the purchase price is not likely to be less than the amount sanctioned and that he has satisfied himself that the transaction will enable him to acquire

an indisputable title to the land/house in question. In such cases sales deed etc. should be examined carefully (in consultation with legal Adviser and other authorities, where necessary) to ensure that the Sangathan employee concerned has actually acquired an indisputable title to the property exclusive of title to plot of land in the case of flats in question.

- (iv) to verify that the market value of the land/house purchased is not less than the advance sanctioned.

10. The payment of the remaining instalments of the advance may be authorised by Deputy Commissioner (Finance) direct on the basis of the following certificates to be furnished by the applicant:-

- (i) that construction is being carried out strictly in accordance with the plans and estimates furnished by him to the Kendriya Vidyalaya Sangathan.
- (ii) that the construction has actually reached plinth/roof level and that the amount already drawn has actually been used on the construction of the house. The Deputy Commissioner, may, if necessary, also arrange to have an inspection carried out to verify the correctness of the certificates. It should also be verified before disbursing the last instalment that the development of the site has been completed.

11. While authorising disbursement of an instalment of advance, the Joint Commissioner will incorporate a certificate in the sanction letter to the effect that the required formalities in pursuance of which the instalment has become due, have been complied with.

12. The Joint Commissioner shall ensure that the transaction/construction of the house is completed within the prescribed period and the mortgage deed executed therefore is duly registered in the office of the Registrar of Assurances within four months from the date of its execution and the registered deed, together with the original document of title to land is deposited with him. He shall also ensure that:-

- (i) the house is insured immediately on its purchase/completion and that the premium receipts are produced for inspection;
- (ii) the house is maintained in good repair and that the necessary insurance premia and municipal rates and taxes are paid regularly and the requisite certificate furnished annually until the advance has been repaid in full;
- (iii) the monthly recovery of instalments of the payment of the advance commences from the due date and is made regularly from the monthly pay/leave salary/subsistence allowance bills of the concerned employee thereafter;
- (iv) any amount drawn in excess of the expenditure incurred, is refunded by the concerned employee to the Sangathan forthwith together with the interest, if any, due thereon.

- (v) the property mortgaged to the Sangathan is released or reconveyed immediately on the repayment of the advance and the interest thereon in full and the mortgage deed duly cancelled and returned together with the original documents of title of the land/property to the concerned employee.

II

In pursuance of the provision in Rule 2 reproduced above a summary of the Rules and Orders issued by the Government of India for the grant of House Building Advance to Central Government employees which shall be followed in the Sangathan too, is given below:-

1. Conditions: (1) The official should not have availed of any loan or advance for the purpose from any other Government source, Housing Board, other semi-government or local bodies, development authorities etc.

- (2) The official or his wife or minor child should not already own a house in the town/urban agglomeration where the house is proposed to be constructed or acquired.
- (3) If the official is a member of H.U.F. which owns a house at the same place, he may be granted advance restricted to 60% of the normal entitlement.
- (4) The title to the land should be clear.
- (5) Advance for ready-built house or flat is admissible for outright purchase only. The purchase can be from Govt./Semi-Government Bodies, Housing Boards, Development Authorities, Registered Co-operative Societies, etc. or from private parties.

(6) Cost ceiling limit:

The cost-ceiling limit as prescribed by the Government of India, Ministry of Urban Affairs and Employment through their O.M.No.I.170/5/5/97-III dated 16.12.1997 will be 200 times the basic pay (including stagnation increment) subject to a minimum of Rs.7.5 Lakhs and maximum of Rs.18 lakhs.

Where the Administrative Ministry is satisfied on the merits of the case, they may relax the cost-ceiling up to a maximum of 25% of cost-ceiling mentioned above in individual cases.

If both husband and wife are employed in Central/State Government, public undertakings, semi-Government institutions or local bodies, the pay of both of them will be taken into consideration for calculating the cost ceiling. In respect of the Self-Financing Housing Scheme notified by D.D.A. etc. the cost ceiling should be taken as inclusive of land and development charges.

- (7) In the case of enlargement of existing accommodation owned by the official, the total cost of the existing structure and the cost of enlargement should not exceed the limit in 6 above.

- (8) If GPF withdrawal is also taken for house building the total amount of GPF withdrawal and the house building advance should not exceed the limit in 6 above.
- (9) If the advance is for constructing residential part of the building on a shop-residential plot situated in a residential colony-
- the cost of land and the cost of superstructures of the proposed residential portion and shop(s) should not exceed the ceiling limit;
 - the entire property including the shop(s) and the residential portion should be mortgaged.
 - the entire building including the shop(s) should be insured against fire, lightning, floods, etc.

2. Quantum of Advance Admissible:-

(1) Only one advance shall be sanctioned to a Government employee during his/her entire service.

(2) The maximum amount of advance shall be as follows:-

Purpose	Estimated cost	Basic pay + S.I.+ NPA	Maximum Rs.
1. Construction of a new house excluding plot.			
2. Purchase of a plot and constructing a house thereon.			
3. Purchase of ready-built house or flat	100%	50 times	7,50,000*
4. Purchase of a ready-built house or flat, where the land on which the same has been built cannot be mortgaged.			
5. Construction of a house in a rural area	80%	50 times	7,50,000*
6. Enlarging existing living accommodation in a rural area	80%	50 times	1,80,000*
7. Enlarging existing living accommodation	100%	50 times	1,80,000*

*Maximum limit raised w.e.f. 16.12.1997.

(3) Family pension at normal rates drawn by the Government employee will also be included with basic pay for computing the quantum of HBA/cost-ceiling limits.

(4) The amount of the advance shall be restricted to 80% of the true cost of land and construction of house or cost of enlarging living accommodation in the case of construction in rural areas. This can be relaxed and 100% can be sanctioned if the Head of Department certifies that the concerned rural area falls within the periphery of a town or city.

(5) The amount of advance shall be restricted to the repaying capacity of the official.

(6) The amount of advance can be reduced at the request of the employee (to avail reduced rate of interest), if the entire advance is not drawn.

(7) The repaying capacity of the official will be computed on the following basis:-

Length of the remaining service	Scale of Repaying Capacity
(a) Officials retiring after 20 years	35% of basic pay plus N.P.A. plus stagnation increment.
(b) Officials retiring after 10 years but not later than 20 years	40% of basic pay plus N.P.A. plus S.I. (65% of Retirement Gratuity may also be adjusted).
(c) Officials retiring within 10 years	Upto 50% of basic pay plus N.P.A. plus S.I. (75% of Retirement Gratuity may also be adjusted).

Note: Once House Building Advance is sanctioned, it cannot be enhanced as a result of subsequent upward revision of gratuity limit and the repaying capacity.

3. Disbursement of Advance -

- (i) For enlargement/construction (single/double storeyed): 50% on execution of the mortgage deed i.e. on mortgaging the plot of land, existing house (in the case of enlargement of existing house) owned by him in all cases. Balance 50% on the construction reaching plinth level for enlargement of ground floor/construction reaching roof level for enlargement in upper floor.
- (ii) Partly for purchase of land and partly for construction. Single storeyed house: 40% or the actual cost of the plot for purchase of plot on execution of agreement in Form 5 and production of Surety Bond, 50% of the balance on execution of the mortgage deed and the balance, on the construction reaching the plinth level.
- (iii) Partly for purchase of land and partly for construction - double storeyed house: 30% or the actual cost of plot on executing the agreement, 50% of

the balance on execution of the mortgage deed and the balance on the construction reaching the plinth level.

- (iv) For purchase/construction of flat or purchase of a ready built house. In one lumpsum.
- (v) For purchase of house/flat from Co-operative Group Housing Societies - 30% on execution of mortgage deed and the balance in suitable instalments on receipt of demand letter from the society.
- (vi) For purchase of house/flat under self-financing scheme (SFS) - House Building Advance sanctioned to the Government employee for purchasing/acquiring a house/flat under the Self-financing Scheme (SFS) of Development Authorities etc. may be release is not more than 5 instalments (instead of existing three in the ratio 40:40:20). It should be ensured that the amount released in the first four instalments is not more than the amount demanded by the Board/Authority etc. The fifth and final instalment should not be less than 10% of the House Building Advance sanctioned and to be released only when the Government employee is asked to make full final payment of the cost of house/flat. However, if the total amount demanded by Authority/Board etc. in first 5 instalments as per their payment schedule is less than the sanctioned House Building Advance then in such cases, amount of House Building Advance may be released in more than 5 instalments as per payment schedule.

4. Time-Limits for Utilisation of Advance

(1) Purchase of plot/land should be completed and sale deed produced for inspection of the Head of the Department concerned within two months failing which the advance with interest thereon should be refunded in lumpsum.

(2) Purchase of ready-built house - Acquisition of house must be completed, and house mortgaged to Government within three months of the drawal of the advance.

Note: Extension of these limits may be granted by Heads of Department concerned.

(3) Purchase/construction of a new flat - The official should utilise the amount/ or the instalment(s) within one month of the drawal of advance or the instalment(s) failing which the advance or part of the advance so disbursed, together with interest thereon shall be refunded to Government forthwith unless an extension of this time-limit is specifically granted by the Head of Department.

5. Surety in Certain Cases: In addition to execution of mortgage/agreement, the surety of an approved permanent official is necessary before releasing the sanctioned advance or any part thereof to:-

- (a) Officials who are not permanent.
- (b) Officials due to retire from service within 18 months following the date of application for advance.

- (c) Permanent officials not requiring the advance for the purchase of a ready-built house.

6. Collateral Security: For constructing or purchasing ready-built flats officials should furnish adequate collateral security as laid down under Rule 274 of the General Financial Rules to the satisfaction of the Head of the Department, in cases where the land on which the flats stand is not mortgaged by the owner of the land in favour of the President of India as security towards repayment of the advance.

7. Construction: (1) Adherence of Plans - the construction should be exactly according to the approved plan and specification on the basis of which the advance was sanctioned. Prior concurrence of the Ministry of Urban Affairs and Employment is necessary for any deviation.

(2) **Time-limit** - The construction should be completed within **18** months of the date on which the first instalment is drawn. Extension of time limit is permissible upto one year by the Head of Department and for a longer period by the Government if the work is delayed due to circumstances beyond the Government servant's control.

(3) **Insurance** - On completion of construction/purchase, the house should be insured by the official at his cost against fire, flood and lightning for a sum not less than the advance. The insurance policy should be deposited with the Government and the premia receipts should be produced for inspection. The insurance should be kept alive till liquidation of advance.

(4) **Maintenance** - The house should be maintained in good repair at owner's cost and kept free from all encumbrances. The official should pay all taxes regularly and furnish a certificate annually to that effect. Annual inspection may be carried out by the Head of the Department for checking up the maintenance.

8. Calculation of Interest on House Building Advance

(a) (1) The advance carry simple interest from the date of payment of the first instalment and interest is calculated on the balance outstanding on the last day of each month.

(2) If the balance of principal amount is cleared on the 1st or during the middle of a particular month, the interest for that month will be Nil as the Interest Bearing Balance will be Nil.

(3) In working out IBBs, if the pay of the month is drawn late due to administrative reasons, recovery should be deemed to have been made in the month following the month to which the pay relates, irrespective of its actual drawal.

(4) If part of the advance is adjustable from Retirement Gratuity, the adjustment should be deemed to have been made on the date of retirement. No interest is chargeable beyond that date.

(5) In case a Government employee dies while in service, no interest should be charged against the portion of advance adjusted against the Death Gratuity, beyond the date of death of the official.

(6) Rates of interest - With effect from 25.11.1985, uniform rates of interest have been fixed based on the total amount of advance sanctioned.

Amount of Loan sanctioned	Advance Sanctioned		
	From 25.11.85 to 23.6.87	From 24.6.87 to 25.7.90	From 26.7.90 to 15.12.97
Upto Rs.25,000	7%	7%	7-1/2%
Rs.25,001 to Rs.50,000	7-1/2%	7%	7-1/2%
Rs.50,000 to Rs.75,000	8%	8%	9%
Rs.75,001 to Rs.1,00,000	8-1/2%	8%	9%
Rs.1,00,001 to Rs.1,50,000	9%	9%	10%
Rs.1,50,001 to Rs.2,00,000	-	10%	11%
Rs.2,00,001 to Rs.2,25,000	-	10-1/2%	11-1/2%
Rs.2,25,001 to Rs.2,50,000	-	11%	12%

Note: In the process of recovery, the portion of loan carrying higher rate of interest will be treated as having been refunded first. (rule 6)

(b) With effect from 16.12.97, Rates of interest have been modified as under:

Amount of advance sanctioned	Rate of interest
(i) Upto Rs.50,000/-	7.5%
(ii) Upto Rs.1.5 lakhs	9%
(iii) Upto Rs.5.00 lakhs	11%
(iv) Upto Rs.7.5 lakhs	12%

9. Concessional interest to employees for promoting small family norm:

The rate of interest will be half per cent less for an employee who undergoes sterilisation:-

- (1) If male is not over 50 years of age and whose wife is between 20 and 45 years of age. In the case of female employee she must not be above 45 years and her husband must not be over 50 years of age.
- (2) Has one to three living children.
- (3) Has had the sterilisation operation in an approved hospital/clinic.

Note: (a) the sterilisation operation can be undergone by the government servant or his/her spouse.

- (b) The concession is effective from 1.9.79. The rebate is admissible only if the sterilisation is done on or after 1.9.79 and the release of the first instalment of the advance should be after the operation.

10. Repayment of advance: (1) The entire amount of advance together with interest is repayable in 20 years, 180 monthly instalments for principal and 60 instalments for interest.

(2) The amount of recovery will be fixed in whole rupees.

(3) The official may elect to repay in a shorter period than that agreed to.

(4) Commencement of recovery:-

(a) In the case of construction of new house for enlarging living accommodation, recovery will commence from the pay for the month following the completion of the house or the pay of the 18th month after the date of payment of first instalment, whichever is earlier.

(b) In the case of advances taken partly for purchase of land partly for construction, recovery will commence from the pay of the month following the completion of the house or the pay of the 24th month after the date on which the instalment for purchase of land was drawn by the official, whichever is earlier.

(c) In the case of ready-built house or flat recovery will commence from the pay of the month following that in which advance is taken.

5. Adjustment of a portion from retirement/death gratuity—A portion of the advance and or interest may be left to be adjusted from the retirement/death gratuity if a suitable clause to that effect is inserted in the mortgage deed.

6. Failure to repay - If the official fails to repay the balance of the advance on or before the date of retirement, Government may enforce recovery from retirement/death gratuity or by sale of the house or in any other manner.

Note: The penal provisions of higher rate of interest at 2-1/2% will also apply in the event of non-observance of the conditions relating to the sanction of H.B. advance.

7. Manner of recovery - Recovery will be effected through monthly pay/leave salary or subsistence allowance bills. Recovery cannot be postponed without the prior concurrence of Government.

III

Re-imbusement of Stamp Duty on Mortgage Deeds

The employees of Sangathan who are granted House Building Advance are required to execute the mortgage deed on non-judicial paper with stamp duty of appropriate value as provided under the Stamp Act applicable to the State/Union Territory where it is to be executed. Such an employee will execute the mortgage

deed pledging the plot of land and house to be constructed thereon in favour of KVS on stamp paper of appropriate value in the first instance and thereafter the expenditure incurred by him in this regard will be re-imbursed to him by the Commissioner, KVS, on receipt of his request duly supported by a certificate that expenditure has actually been incurred and verified by the Principal of the Vidyalaya/ Regional Office concerned.

APPENDIX 20

BOOK STORE AND THE ACCOUNTS CONNECTED THEREWITH

1. 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.

2. The finances of the Book Store should be kept distinct from other funds in a bank account. 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 a Chapter 8 should be followed with slight variations as may be necessary to suit the constitution of the fund.

3. 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 Head clerk—U.D.C. and a student representative. The Principal should appoint 'Store Keeper' and 'Treasurer' on the recommendations of the Book Store Committee from among the teaching/non-teaching staff who are willing to take up the work in addition to their duty. The 'Store Keeper' and 'Treasurer' will not be allowed to perform the duties during the normal duty hours and additional work will not entitle them to claim any relaxation in their duty connected with the school.

4. For the purpose of establishing the Book Store an advance of Rs.100 or the estimated cost of the books, whichever is higher, should be collected from each student. Advancing money from the School Fund, Vikas Nidhi or the Hostel Fund is absolutely forbidden.

5. The affairs of the Book Store should be confined only to text-books, 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.

6. (a) The Book Store should be run on "no profit no loss" basis and as such after deducting the charges incurred on cartage, postage, bank draft commission, honorarium to office bearers, arranging storage facility etc. all the balance discount should go to the students. The Principal should with the help of the Committee of three teachers and representative from the Management Committee after taking into consideration all the factors fix up the rate of discount to be given to the students. The percentage of discount allowed and the amount worked thereon should be clearly shown in the Cash Memo.

(b) *Payment of fee for the maintenance of School Book Store A/Cs etc.*

The employees who actually manage the affairs of the Book Store including maintenance of accounts shall be paid remuneration in the form of "Fee" (as defined at Clause XI in Chapter 1). The amount of fee payable to the individual would vary

from school to school according to the net profits earned. While determining net profits all contingencies i.e. potential loss on account of dead stock, bad debts, credit payments of previous years etc. should be taken into account. Amount of fees payable to each of the office bearers namely the Stock Holder and the Treasurer should not exceed Rs.750 if the sale of the Book Store in that year is upto Rs.50,000. The annual fees may be Rs.1000 in case the sales of Book Store in that year have exceeded Rs.50,000/-.

The claim for the "Fee" shall be considered only at the end of the academic session when the Annual accounts of the store have been prepared by the office bearers, checked and approved by Book Store Committee and copy of the same forwarded to the Sangathan.

Note: Prior approval of the Regional Office should be obtained for the payment of the fees.

7. 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 or record</i>	<i>Subject-matter</i>
(1) Cash Memo-cum-Adjustment Bill in form C.S.58	For collection of advances, cash 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.

8. Annual Accounts should be prepared in the proformae in Forms C.S.51. A copy of the Annual Accounts should be furnished to the Regional Office alongwith the Annual Accounts of the School Fund, etc.

APPENDIX 21

SUMMARY OF PROVIDENT FUND RULES

I. GENERAL PROVIDENT FUND

1. Eligibility: Temporary Government servants after continuous service of one year, re-employed pensioners and permanent Government servants shall subscribe to GPF compulsorily. Temporary Government servants may subscribe to GPF even before completion of one year's service. -Rule 4.

2. Amount of subscription: A sum (in whole rupees) as fixed by the subscriber, subject to a minimum of 6 percent of emoluments and not more than his total emoluments. -Rule 8(1)

3. "Emoluments": means pay, leave salary and any remuneration of the nature of pay received in foreign service. Does not include DA. -Rule 2(b)

Note: Whole or part of the bonus amount (ad hoc or productivity linked) may be deposited in the Provident Fund. -GiD(2), Rule 7.

4. Minimum subscription: should be fixed with reference to the emoluments on the 31st March of the preceding year and in the case of new subscribers to the emoluments on the date of joining the fund. - Rule 8.

5. Enhancement/Reduction: Subscription may be increased twice and/or reduced once at any time during the year. - Rule 8(4).

6. Suspension of subscription: Subscription to the fund shall be stopped during suspension, and at the option of the Government servant during leave on half pay, leave without pay and dies non. Proportionate subscription to be recovered for the period of duty and any leave other than HPL/EOL. - Rule 7(1) and Rule 8.

7. Stoppage of recovery 3 months before retirement on superannuation: No subscription should be recovered during the last three months of his service. - GiD(1), Rule 7.

8. Nomination: A subscriber can nominate one or more persons conferring the right to receive his GPF amount in the event of his death. If more than one person is nominated, the amount or share payable to each should be indicated clearly. A subscriber may at any time cancel a nomination by the notice and send in a fresh nomination. A subscriber having a family can nominate only members of his family. Subscriber having no family can nominate any person/persons, including a Company/Association/Body of individuals/a Charitable or other Trust or Fund. Subject to its validity, a nomination/notice of cancellation takes effect from the date of its receipt by the Accounts Officer. - Rule 5.

Note: A nomination submitted to the Head of Office is valid even if the subscriber dies before it reaches the Accounts Officer - GiD(2), Rule 5.

9. **Family:** "Family" includes wife/wives except judicially separated wife, husband (unless expressly excluded), parents, a paternal grandparent when no parent is alive, children (including adopted children), minor brothers, unmarried sisters and deceased son's widow and children. A ward under the "Guardians and Wards Act, 1890", who lives with the Government servant and to whom the Government servant has given through a special will the same status as that of a natural child, will also be treated as a member of the family. - Rule 2.

II. ADVANCES FROM GPF

Purposes:

1. **Illness:** Expenditure in connection with illness, confinement or disability including the travelling expenses of the official and family members or dependant.

2. **Education:** Cost of higher education including travelling expenses of the subscriber and family members or dependent-

(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 specialized course in India beyond the High School stage if the course of study is for not less than three years.

Advance may be allowed once in every six months.

3. **Obligatory expenses:** Obligatory expenses in connection with betrothals and/or marriages, funerals or other ceremonies, including first shradh ceremony.

4. **Cost of legal proceedings:** Instituted by or against the subscriber, a family member or a dependant (in addition to any advance admissible for the same purpose from any other Government source).

5. **Cost of defence:** When he engages a legal practitioner to defend himself in an enquiry in respect of any alleged official misconduct on his part.

6. **Purchasing consumer durables:** To purchase consumer durables, like TV, VCR/VCP, Washing Machines, Cooking Range, Geysers and Computers.

- Rules 12(1).

Amount of advance permissible:

1. **Normal** - 3 months' pay or half the amount at credit, whichever is less, and recoverable in not more than 24 equal monthly instalments. - Rules 12(1) & 13(1).

2. **Special:** No limit. Advance recoverable in not more than 36 instalments if it exceeds 3 months' pay. - Rules 12(2) & 13(1).

3. **Consolidation of advances:** When an advance is granted before complete repayment of an earlier advance, the outstanding balance will be added to the new advance and instalments for recovery refixed with reference to the consolidated amount. - Rule 12(3).

Sanctioning authority:-

1. **Normal advances:** Authority competent to sanction advance of pay or transfer. If the applicant himself is the authority, then the next higher administrative authority. - Fifth Schedule.

2. **Special advances:** As in Fifth Schedule to GPF (CS) Rules.

Recovery:

Recovery should commence with issue of pay for the month following the one in which the advance was drawn, e.g., for advance drawn in April, recovery should commence from pay for May payable on 31st May. - Rule 13(2).

When balance of the previous advance is consolidated with the amount of new advance, the recovery of previous advance will continue till the next month and the recovery against the consolidated amount commences thereafter.

- Rule 12.

Suspension of Recovery:

Recovery not to be made except with official's consent in cases of suspension, or on leave for ten days in a calendar month on HBL or LWP.

When advance of pay is being recovered, recovery of advance may be postponed on subscriber's written request. - Rule 13(2).

III. WITHDRAWALS FROM GPF**Purposes:**

1. **Education:** Cost of higher education including, where necessary, the travelling expenses of the subscriber or any child of the subscriber for-

- (i) 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 specialized course in India beyond the High School stage.

2. **Obligatory expenses:** Obligatory expenses in connection with betrothal and/or marriage of the subscriber or his sons or daughters or other dependant female relation.

3. **Illness:** Expenditure in connection with the illness including the travelling expenses of the subscriber and family members or any dependant.

4. **Purchasing consumer durables:** Meeting the cost of consumer durables such as TV, VCR/VCP, Washing Machines, Cooking Range, Geysers and Computers. - Rule 15(1).

5. **Housing** - Building or acquiring a suitable house or ready-built flat including the cost of site.

6. **Repayment of outstanding housing loan** - Expressly taken for building or acquiring a house or ready-built flat.

7. **Purchasing a house sit** - For building a house or repaying any outstanding loan expressly taken for this purpose.

8. **Constructing** - A house on a site purchased under item 6 above.

9. **Reconstructing** - Or making additions/alterations to a house/flat already owned.

10. **Renovating ancestral house** - Renovating, additions or alterations or upkeep of an ancestral house or to a house built with the Government loan.

- Rule 15(1)(B).

If the ancestral house has not been transferred in the name of the Government servant, he/she should produce proof that he/she is one of the inheritors/nominees to receive the share of the property.

- Rule 16.

11. Extensive repairs/overhauling of motor car. - Rule 15.

12. Purchase of motor car/motor cycle/scooter, etc., or for repaying Government loan already taken for this purpose. - Rule 15.

13. Making deposit to book a motor car/motor cycle/scooter/moped, etc. - Rule 15.

14. Once in a financial year towards subscription paid for the Group Insurance Scheme. - Rule 15(1) (d).

15. Charges for conversion from leasehold to freehold of property allotted/ transferred by Delhi Development Authority/State Housing Boards/House Building Co-operative Societies. - Rule 15.

16. Without assigning any reason. - Rule 15(1) (C).

Limits:-

1. Items 1 to 4:-

(a) Normally, one half of the amount at credit or six months' pay, whichever is less,

(b) Up to three-fourths of the amount at credit at the discretion of the sanctioning authority. - Rule 16(1).

2. Items 5 to 10:-

(a) Up to 90% of balance at credit;

(b) The amount of withdrawal plus the Government loan already taken should not exceed the limits prescribed under the HBA Rules.

- Rule 16(1) and Proviso.

3. For item 11, one-third of the amount at credit or the actual amount of repairing/overhauling, or Rs.10,000, whichever is least.

- Rule 15 read with OM, dated 3-3-1998.

4. For item 12, Rs.1,10,000 for motor car and Rs.20,000 for motorcycle/scooter/moped etc., but the amount of withdrawal (plus withdrawal if any, availed for booking) should not exceed 50% of the amount at credit on the date of application for withdrawal for purchase, or the actual price of the vehicle, whichever is less.

- Rule 15 read with OM, dated 3-3-1998.

5. For item 13, fifty percent of the amount at credit or Rs.22,000 in the case of car and Rs.4,000 in the case of motor cycle, scooter, etc., whichever is less. The amount will be taken into account for determining the overall ceiling of Rs.1,10,000 for car and Rs.20,000 for motor cycle/scooter etc.

- Rule 15.

6. For item 14, an amount equivalent to one year's subscription paid towards the Group Insurance Scheme.

- Rule 15(1)(D).

7. For items 15 and 16, upto 90% of balance at credit only once during service.

- Rule 15 and Proviso 3, - Rule 16(1).

Eligibility:

1. For items 1 to 4: After completing 15 years of service (including broken periods) or within ten years before the date of superannuation, whichever is earlier.

- Rule 15(1)(A).

2. For items 5 to 10: Any time during the service.

- Rule 15(1)(B).

3. For item 11: After completion of 28 years of service or less than 3 years before retirement.

- Rule 15.

4. For items 12 and 13: After completion of 15 years of service or within five years before superannuation. In special cases, the Secretary of the Ministry/Department may sanction refundable advance to officials who fall short of the minimum service of 15 years by not more than 6 months. After completion of 15 years of service, the outstanding advance may be converted into final withdrawal. The basic pay (including NPA, if any) of the official should be Rs.10,500 or more in the case of car and Rs.4,600 or above in the case of scooter/motor cycle, etc.

- GIDs (1) and (3), Rule 15.

5. For item 14: All officials admitted to the Group Insurance Scheme. However, withdrawal is permitted if only at any stage the position of a subscriber does not permit him to subscribe to the Group Insurance and GPF/CPF at the same.

- Rule 15(1)(D) read with Para 10.1 of CGEGIS, 1980.

6. For item 15: All officials.

7. For item 16: Those due for retirement on superannuation within a year.

Note: 1. Only one withdrawal can be allowed for the same purpose. Marriage or education of different children or illness on different occasions or a

further addition/alteration to a house/flat covered by a fresh plan - these are treated as for different purposes. - Note 5 Rule 15(1).

Note: 2 Betrothal and marriage are treated as separate purposes.- Rule 16.

Note: 3 Both advance and withdrawal should not be sanctioned for one and the same purpose at the same time. - Note 6, Rule 15(1).

Sanctioning Authority: Authority competent to sanction advance for special reasons as in Fifth Schedule. Conversion of advance into withdrawal. A subscriber may have the balance outstanding against an advance sanctioned to him converted into final withdrawal on his satisfying the conditions laid down for such withdrawal.

- Rule 16-A.

IV. CONTRIBUTORY PROVIDENT FUND

The rules for GPF and CPF are the same, except the following differences:-

1. **Admission to the Fund** - Every non-pensionable Government servant is to compulsorily subscribe to the Fund. - Rule 7.

2. **Amount of Subscription** - Any sum (in whole rupees) as fixed by the subscriber subject to a minimum of 10 per cent of emoluments and not more than his emoluments. - Rule 8(1).

3. **Contribution by Government** - Government's contribution at the percentage prescribed (10 percent) to the subscriber's amount on the 31st March of each year. For any period the subscriber does not subscribe, there will be no contribution from the Government also. Government's contribution will be rounded off to the nearest whole rupee (fifty paise counting as the next higher rupee). - Rule 11.

4. **Advances and Withdrawals** - 3 months' pay or half the amount of subscription and interest thereon at credit, whichever is less, in the case of normal advance/withdrawal. No such limit, in the case of special advance/withdrawal. Recovery in not more than 24 equal monthly instalments if within 3 months' pay and 36 instalments, if it exceeds 3 months' pay. - Rules 13,14,15 to 19.

5. **Gratuity Benefit** - CPF beneficiaries who were in service on 1.1.1986 are also entitled to retirement gratuity and death gratuity at the same rate/scale as is admissible to temporary/quasi-permanent or permanent Govt. servants borne on pensionable establishments.

(a) V. CALCULATION AND PAYMENT OF INTEREST

<i>Financial year</i>	<i>Rate of Interest</i>
1985-86	10.5%
1986-87	
to	
1998-99	12%
*1999-2000	12%

*G.I., M.F., (Deptt. of Eco. Affairs) Resolution No.F-5(1)PD/99, dated 1.6.1999.

- (b) Interest on Arrears - where any contribution is deposited in respect of arrears received from a retrospective date, interest shall be payable from such retrospective date.

(G.I. Deptt. of Pen. & P.W., O.M. No.20(10)-P&PW/86-E dated 22.3.1988).

- (c) Interest on retirement/Death/Resignation - the GPF balance becomes payable on the very next day. Interest in such cases shall be calculated on the balance up to the month preceding that in which payment is made or up to one month 'after the month' in which it becomes payable whichever is less.

(Rule 11(4) & read with O.M. dated 5.8.1994).

VI. FINAL PAYMENT OF PF ACCUMULATIONS

- (a) The amount standing at credit shall become payable when the subscriber-

1. quits service;
2. is dismissed/removed from service;
3. proceeds on leave preparatory to retirement;
4. retires from service/permitted to retire or declared by a Competent Medical Authority to be unfit for further service.

(b) When a dismissed subscriber is reinstated in service, he should repay the amount received by him, if so required by Government, along with interest at the rate prescribed, either in cash or securities or partly in cash and partly in securities, by instalments or otherwise by recovery from him emoluments or as directed by the Competent Authority.

The same procedure applies also for a subscriber who returns to duty after proceeding on leave preparatory to retirement.

(c) When a Government servant is transferred without any break in service to a new post under State Government or in another Department under Central Government covered by GPF Rules, his subscription together with interest thereon will, and in the case of those governed by CPF Rules, the Government contribution as well, be transferred to his account under the Central/State Government, as the case may be.

(d) Transfer to State/Central Government Department includes cases of resignation from service in order to take up a new appointment under Body Corporate owned or controlled by Government or an Autonomous Organization, with proper permission of the Central Government.

Interest: If the payment cannot be made within one month after retirement or after the date of receipt of application in the prescribed form, due to administrative reasons, interest is payable on the balance up to six months for the period beyond one month. Interest can be allowed up to one year by the Head of Accounts Office and beyond that period by the immediate superior to the Head of Accounts Office.

- Rule 11(4) GiD (2) below Rule 34, GPF Rules & Rule 12 and Note thereunder, CPF Rules.

When a subscriber dies while in service - the amount standing to his credit is payable to the nominee(s)/members of family in the following manner:-

- (a) **Leaves a family:-** If nomination subsists - to the nominee(s) in the proportion specified. If no nomination subsists or same relates to part of the amount - payable to members of family in equal shares leaving out any part covered by the nomination. Sons who have attained majority, sons of a deceased son who have attained majority, married daughters whose husbands are alive, and married daughters of a deceased son whose husbands are alive, will not be eligible, if there is any member of the family other than those four categories.
- (b) **Leaves no family:-** If nomination subsists - to the nominee(s) in the proportion specified.

Payment on behalf of minor: Payment of Provident Fund money up to Rs.10,000 can be made to the natural guardian or where there is no natural guardian to the person considered fit by the Head of Office to receive payment on behalf of the minor(s) without requiring any guardianship certificate. - Rules 31,32,33 and GIDs, GPF Rules & Rules 33,34,35 and GIDs, CPF Rules.

Final payment of balance in cases of employees missing/disappearing: When a subscriber is suddenly missing or disappearing and whose whereabouts are not known the balance at credit of his GPF account can be paid to his family having regard to the nomination made by the employee subject to the following conditions:-

- (1) The family must lodge a report with the police Station concerned and obtain a report that the employee has not been traced after all efforts had been made by the Police.
- (2) An Indemnity Bond should be taken from the nominee/dependants of the employee that the payment will be adjusted against the payments due to the employee in case he appears on the scene and makes any claim.

Interest will be allowed on the balance at credit up to six months from the date report has been obtained by the family from the Police Department that the employee has not been traced after all efforts have been made by the Police. - GID(8), Rule 11, GPF Rules.

The same procedure should apply to those governed by CPF Rules.

VII. RECOVERY OF DUES

1. No dues are recoverable from accumulations in General Provident Fund/ Subscription portion of Contributor Provident Fund on final payment under Section 3(1) of the Provident Fund Act, 1925 even though the consent of the subscriber or nominee may have been obtained.

In cases where the subscriber or nominee is willing to repay the amount due to Government/Sangathan, the best course is to treat the repayment as a second

transaction, the whole of the money should first be paid intact and without any compulsion. Thereafter the payee may be called upon to make good the Government/Sangathan dues.

Note: The immunity provided by Section 3(1) of Provident Fund Act, 1925 against deductions from Provident Fund accumulations does not extend to the liabilities incurred by the subscriber's nominee after the subscriber's death.

2. (1) Government/Sangathan dues can be recovered from a C.P.F. Subscriber out of the Management contribution portion of his Provident Fund Account under Rule 36(B) of Contributory Provident Fund Rules (India), 1962.

(2) The management contribution (including interest) of a subscriber shall be forfeited by the Government/Sangathan if he resigns before completion of five years' continuous service or is dismissed from service due to misconduct, insolvency or inefficiency.

VIII. DEPOSIT LINKED INSURANCE

When a GPF/CPF subscriber dies in service, the person receiving the Fund balance will be paid an additional amount in terms of Art.150-D of this Accounts Code under the relevant provision in the GPF/CPF Rules.

APPENDIX 22

KENDRIYA VIDYALAYA SANGATHAN GROUP SAVINGS LINKED INSURANCE SCHEME

1. Definitions:

In these Rules, where the context so admits, the masculine shall include the feminine, the singular shall include the plural and the following words and expressions shall, unless repugnant the context, have the following meanings.

- i) *'The Employer'* shall mean Kendriya Vidyalaya Sangathan New Delhi.
- ii) *'The Corporation'* shall mean the Life Insurance Corpn. of India established under Sec. 3 of the Life Insurance Corporation Act, 1956.
- iii) *'The Schemes'* shall mean Kendriya Vidyalaya Sangathan Group Saving-Linked Insurance Scheme.
- iv) *'The Rules'* shall mean the Rules of the Scheme as set out below and as amended from time to time.
- v) *'The Member'* shall mean the particular employee of the Employer who has been admitted to the benefits under the Scheme.
- vi) *'Entry Date'* shall mean (a) in relation to the Members admitted to the Scheme on the date of commencement, the said date of commencement and (b) in relation to new members to be admitted to the Scheme after the commencement date, the Annual Renewal date which is coincident with or which immediately next follows on which they become eligible.
- vii) *'Annual Renewal Date'* shall mean in relation to the Scheme has 1st day of the month mutually agreed between KVS & LIC and the 1st day of that month in each subsequent year.
- viii) *'Terminal Date'* shall mean in respect of a Member of the date on which he completes the age of 60/58 years as the case may be.
- ix) *'The Assurance'* shall mean the Assurance to be effected on the life of the Member.
- x) *'The Running Account'* shall mean the Account to be maintained by the Corporation in favour of the employer to which will be credited the premiums remaining in respect of the Members after utilising such part as is required to provide life assurance benefits.
- xi) *'The Beneficiary'* shall mean, in relation to Member, the person or persons who has/have been appointed by him in terms of these rules to receive the benefits under the Scheme in the event of his death whilst being insured.
- xii) *'Register'* shall mean the record of Members kept by the Corporation.

2. The Employer will act for and on behalf of the Member in all matters relating to the Scheme and every act done by, agreement made with and notice given to the Corporation shall be binding on the Members.

3. **Commencement Date:** The Scheme shall commence and the Rules shall take effect from 1st day of the month mutually agreed between Kendriya Vidyalaya Sangathan and Life Insurance Corporation.

4. Eligibility:

- a) Regular employees who are aged not less than 18 years and not more than 60/58 years shall be eligible to join the scheme.
- b) Present employees in the above category may join the Scheme as from the date of commencement of the Scheme.
- c) It shall be a condition of service that present employees who are not within the above category and all future employees must join the Scheme on the relevant Entry Dates as soon as they satisfy the conditions of eligibility.
- d) No member shall withdraw from the Schemes while he is still an eligible employee satisfying the conditions of eligibility described above.

5. **Evidence of Age:** The employer shall arrange to obtain satisfactory evidence of age in respect of each Member at the time of his entry into the Scheme.

6. **Evidence of Health:** Evidence of insurability in the form and manner required by the Corporation will have to be submitted in respect of each member before he is admitted to the Scheme.

7. Contributions:

- i) Every member shall pay a monthly contribution according to his category at the rate as indicated below:-

Category	Monthly Contribution
A	Rs. 120.00
B	Rs. 60.00
C	Rs. 30.00
D	Rs. 15.00

The Contribution shall commence on the Entry Date and continue until the Terminal Date or otherwise as specified in the Rules.

- ii) The Employer shall recover the contribution in respect of all the members from their salaries and remit the fixed amount to the Corporation on the due date for Providing benefits in accordance with the Rules.

Provided further that the employer shall remit the Contribution in respect of all members covered on the due date of each month irrespective of the fact that the salary has been actually paid to such members or not.

- iii) A part of the contribution as may be fixed by the Corporation from year to year, expressed as a uniform average amount per Member determined on the basis of the age distribution/categories of all the members/shall be utilised to provide for each member life assurance benefit as mentioned in Rule 8. The life assurance benefit will become payable upon the death of the Member whilst being insured under the Scheme. For this purpose, the employer shall effect assurance under the one year renewable Term Assurance Plan with the Corporation. The balance of the contribution will be credited to a running Account to be maintained by the Corporation in favour of the Employer for providing the benefits described in Rule 8 to the Members. The Corporation shall allow interest on the balance in the Running Account at the *agreed rate*.
- (a) The reconciliation of the remittances shall be done yearly basis.
 - (b) Category-wise (on the basis of designation of the employees) statement of employees shall be produced at the time of commencement of the scheme. The contributions on this basis shall be made for all the 12 months in the policy year.
 - (c) The details of new entrants and exits shall be sent to LIC every month.
 - (d) The term insurance premium for the new entrants during the year shall be paid as and when they join.
 - (e) A reconciliation statement shall be sent at the end of 12 months for the final adjustment of the amounts and also for determining the contributions for the next policy year. Till such time the reconciliation is completed, the contributions for the next year may be paid at the old rate only.
 - (f) The question of dealing with claims in respect of members whose details are omitted inadvertently, the charging of interest for any shortage or remittance revealed after reconciliation, shall be dealt with on the individual merits, at the appropriate time (if necessary).
 - (g) Any change in category or the savings portion for the new entrants shall be effected only on the next ARD day of the Scheme and not during the year.
- iv) The remittance/transactions of amounts deducted monthly from pay bills by the K.V.s/Units shall not be necessary to Hqrs. Office but retained by them for appropriation against funds released to them. The amount recoverable on account of Group Saving Linked Insurance Scheme will be reduced by the Main Account at the time of releasing the funds through Regional Offices. As the amount on account of Recovery of G.S.L.I.S. is effected in advance, this amount will be transferred by Main Account to

the Group Insurance Account every month to enabling them to make the payment on due date.

The Kendriya Vidyalayas and Regional Offices will send to the Hqrs. Only the schedules and not the cheques/drafts for amount deducted. The monthly recovery of Group Insurance Scheme in Pay Bills will be treated as internal receipts in the Accounts of Kendriya Vidyalayas/Regional Offices.

8. Benefits

- i) *On death of the Member before the Terminal date.*
 - (a) The life assurance benefit category-wise i.e. A, B, C & D of Rs.1,20,000/-, Rs.60,000/-, Rs.30,000/- & Rs.15,000/- respectively together with the amount to the credit of the Member in the Running Account as on the date of his death as determined in the manner referred to in 8 (b) shall become payable to the beneficiary.
- ii) *On reaching terminal date or an earlier cessation of service other than death.*

The total amount to the credit to the Member in the Running account as shall be determined by the Corporation having regard to the Entry Date, the amounts credited to the running account from time to time, the rate of interest and the date of exit shall become payable to the Member.

8(A) Revision in Life Assurance Benefits

The amount of Life Assurance Benefit, in respect of each member due to change in category, shall be revised only on the 'Annual Renewal Date' immediately next following the change of category.

9. Termination of Membership

The membership of the Scheme in respect of a Member shall terminate upon the happening of any of the following events:-

- a) Member ceasing to be in the service of the employer.
- b) Member reaching the Terminal Date.

Upon termination of membership, the life assurance benefit to the member shall cease forthwith and the amount at his credit in the Running Account as determined in Rule 8(ii) shall become payable.

10. Restrain on Anticipation for Encumbrance

The benefits under the Scheme are strictly personal and cannot be assigned, charged or alienated in any way.

11. Master Policy

The Corporation will issue a Master Policy to the Employer incorporating the terms and conditions under which the benefits are assured.

12. Experience Rating Adjustment

The Corporation's Scheme of Experience Rating Adjustment shall be applicable to the Life assurance benefits in respect of the Members provided that the membership strength at the beginning of the policy year is at least 200. At intervals of not more than three years the Experience rating adjustment will be determined subject to such conditions as may be applicable in that behalf.

The Experience Rating Adjustment will be given effect to by way of an addition to the amount credited to the Running Account in respect of each member in the policy year following the period of review.

13. Appointment of Beneficiary

Every member shall at the time of entry into the Scheme appoint one or more of his wife or child/children or dependants to be his beneficiary or beneficiaries in form IV given in the Appendix and file it with the Employer. If a member does not have a wife or child/children or dependents then he shall appoint his legal representative to be the Beneficiary. In the event of death of the Member, the benefits in respect of him will be paid to the Beneficiary or Beneficiaries appointed by him.

14. Amendment or Discontinuance of Scheme

The Employer may discontinue the Scheme at any time subject to 3 month's previous notice being given to the Members and the Corporation and the discontinuance shall be effective from the 1st of the month coincident with or following the expiry of the notice period.

LETTER OF ADMISSION AND AUTHORITY

Date _____

To

Dear Sir,

Re: Group Savings Linked Insurance Scheme

I wish to join the Group Savings Linked Insurance Scheme arranged with the Life Insurance Corporation of India and request you to admit me as an Insured Member of the Scheme with effect from _____. I hereby authorise you to deduct a sum of Rs. _____ as contribution towards the Scheme from my salary starting from the salary for the month of _____.

I, further, agree that this letter of authority shall not be revoked by me so long as I am a regular employee. My date of birth, as recorded in _____ Certificate sent herewith is _____.

Yours faithfully,

(Signature)

Name _____

(in block letters)

Badge No. or Salary Roll No.
or Membership No.

Designation _____

Department & Office _____

**Rules GSLI
Form II**

I, _____ an insured Member of the _____ Group Savings-Linked Insurance Scheme hereby appoint in terms of Rule No.13 headed 'Appointment of Beneficiary' of the Rules governing the Scheme my (relationship) _____ named _____ and whose address is _____ as the person to be the beneficiary to whom the moneys payable in terms of the Rules of the Scheme shall be paid in the event of my death.

Signed at _____ this _____ day _____ of _____ 199____.

**Signature of Insured
Member**

Witnessed by:-

- i) Signature _____
- ii) Name _____
- iii) Address _____

**(FORM OF LETTER TO BE ISSUED TO THE NOMINEE(S) OF THE MEMBER
OF THE KVS EMPLOYEES GROUP INSURANCE SCHEME)**

To

Shri/Smt. _____
_____**Subject:- Settlement of claim under the KVS Employees Group Insurance
Scheme in respect of the late Shri/Smt. _____**

Sir/Madam,

I am directed to state that in terms of the Nomination made by the late Shri/ Smt. _____ (Designation); in the office/Kendriya Vidyalaya _____ some payment is due under the Kendriya Vidyalaya Sangathan Employees Group Insurance Scheme to his/her nominee(s). A copy of the said nomination is forwarded herewith.

2. I am to request that a claim for the grant of Insurance & Saving Fund benefits may be submitted by you in the enclosed form.

3. The payment of the Insurance amount is subject to its settlement by the Life Insurance Corporation of India. It is, therefore, necessary that your application form is accompanied by the death certificate issued by the concerned Municipal authority for its onward transmission to the Life Insurance Corporation.

Yours faithfully,

(Head of Office)

**Rules GSLI
Form IV**

To

The Senior Accounts Officer
Kendriya Vidyalaya Sangathan
New Delhi

**Subject:- Application for payment of amount due to late
Shri/Smt. _____ under the KVS
Employees Group Insurance Scheme, 1993.**

Sir/Madam,

With reference to your letter No. _____ dated _____ I hereby request that the full/ _____ percent amount due to late Shri/Smt _____ under the KVS employees Group Insurance Scheme, 1993 may be paid to me. I am enclosing the death certificate of the concerned Municipal authority in this connection.

Yours faithfully,

(Name and address of
the Nominee)

APPENDIX 23

SPECIAL FEATURES OF PROJECT KENDRIYA VIDYALAYA

Apart from defence establishments and civil stations having a sizeable concentration of transferable Central Government employees, Kendriya Vidyalayas are opened in the campuses of Public Sector Undertakings and Institutions of Higher Learnings if these agencies provide necessary physical facilities in terms of plant and equipment as per the norms prescribed for the Kendriya Vidyalayas and agree to bear all recurring and non-recurring expenditure in respect of the Vidyalayas sponsored by them and meet other prescribed conditions. Such Vidyalayas are known as project schools.

2. Project schools are opened after the sponsoring authorities make available land and building for the running of school and sufficient number of residential quarters etc. for the staff posted there. The annual requirements of the school are required to be met by the sponsoring agency by release of budgeted funds to the KVS/Regional Office in two advance instalments in the month of April and October.

Note: KVS Order No.F.6-1/91-KVS/Budget dated 11.11.1999 authorising the Sponsoring Authorities of the Project Sector Kendriya Vidyalayas to prescribe/charge such a scale of fees from the students as they deem fit, is reproduced as Annexure.

3. As soon as the annual budget of the Sangathan has been approved by the Board of Governors, the budgetary requirements of individual project schools are intimated by the Sangathan/Regional Office to the respective sponsoring authorities and Principals. The Audited Utilisation Certificates in respect of funds received from them during the previous year are also furnished to them by the Sangathan office after the consolidated annual accounts of the Sangathan for that year have been audited and certified by the Director General of Audit, Central Revenues, New Delhi.

4. The re-appropriation of funds is not permissible between individual project schools and between project school and other schools.

5. The entire recurring and non-recurring expenditure in respect of a project school which is payable by the concerned authority to the Sangathan is inclusive of proportionate administrative overhead charges relating to the headquarters and Regional Offices which are worked out on the basis of the following formula finally approved by the Board of Governors in their meeting held on 19.12.1984:

Total provision for Hqrs. & Regional Offices				Provision for the
				Project Kendriya Vidyalaya
Total provision for all Kendriya Vidyalaya				

6. The principals of project schools should ensure that necessary recovery of overhead charges in respect of their Vidyalaya is duly made and the amount remitted to the Regional Office latest by 31st January. The amount should be distinctly exhibited in the school accounts under the head 'pay and allowances'.

7. KVS employees working in a project school may be optees of either Contributory Provident Fund Scheme or G.P.F. cum-Pension Scheme. The Management Share in respect of Contributory Provident Fund optees @ 10% of the pay is remitted every month by the schools to the Regional Office provided to the respective C.P.F. accounts in advance. As the pensionary liability in respect of non-C.P.F. optees for their service in the project schools too shall be later on discharged by the Sangathan out of Government grant funds, it was decided that pension contribution should also be charged from the project schools in their case like Management share. It will be shown in a separate column under the heading 'Pensionary Contribution' in the pay bills of the staff of project schools and worked out @ Rs. 10% of pay. The Kendriya Vidyalaya concerned will then send a separate bank draft with supporting schedule of recoveries for this amount every month in the name of Kendriya Vidyalaya Sangathan for credit in the Regional Office account.

8. The Budget period in regard to Pay and Allowances as a special case is reckoned in the Sangathan from May to April as per article 56(d). Therefore the requirement for the two months of the following year shall have to be released by the projects alongwith second advance instalments.

9. The first advance instalment will be released by the Project Authorities in the month of April equal to 50% of the Budget approved for that year.

10. The unspent balance carried over from the previous year, if any, will be permitted for adjustment from the second advance instalment. The second instalment thus shall be calculated for the requisition of the amount as under:

	Amount (Rupees)
1. Approved R.E.	.....
2. Add two months expenditure on pay and allowances of the following year	.....
Sub-Total (1+2)	A.....
Less	
3. Unspent balance carried over from previous year	.....
4. Estimated Internal Receipts	.....
5. Funds received as first instalment during the year	.....
Sub-Total (3+4+5)	B.....
6. Net demand (A-B)	.....

ANNEXURE

Copy of KVS Order No. F.6-1/91-KVS/Budget dated 11.11.1999

Subject: Introduction/Adoption of Differential Fee Structure for Kendriya Vidyalaya (KVs) in Project Sector

The proposal for prescribing a differential fee structure for Project Sector Kendriya Vidyalayas has been under consideration of the Sangathan for quite some time. It has now been decided to permit the Sponsoring Authorities of the Project Sector Kendriya Vidyalayas to adopt a fee structure and charge/prescribe such scale of fees to be charged from such classes of students as they may consider appropriate in the Kendriya Vidyalaya under their sponsorship.

2. Project Kendriya Vidyalayas were opened on request from Public Sector Undertakings etc. with a clear understanding that the Sponsoring agencies would meet the entire recurring and non-recurring expenditure for running and maintenance of the Kendriya Vidyalayas opened under their sponsorship. These Kendriya Vidyalayas are thus schools of the concerned Public Sector Undertakings for all practical purposes. Some of the Projects have become sick and are increasingly finding it difficult to discharge their liabilities in respect of the Kendriya Vidyalayas under their sponsorship. Some of these projects have approached the Sangathan to be permitted to prescribe a fee structure that could generate enough internal resources to run the school. Keeping in view the above, it has been decided to authorise the Project Authorities to prescribe/charge such a scale of fees from the students as they deem fit.

3. The modalities in respect of the above decision will be as under:-

- i) The Project Authorities, who have sponsored Kendriya Vidyalaya, would prescribe such scale of fees to be charged from the students as they may consider appropriate. This they would decide, keeping in view the money that is required for running the school and the amount they would like to contribute for the same. In case it is felt that the entire amount of expenditure should be realised by way of fees and the school should be self-financing, the Project Authorities would have the option to do so.
- ii) Pupils Fund, Maintenance and Development Fund or any other fund prescribed by KVS would continue to be charged and utilized for the purposes they are meant. The Project Authorities would take into account the funds being collected under these heads for deciding upon their liabilities.
- iii) Exemption for wards of KVS employees for payment of fees, as at present, would continue.

4. The liability of the Project Authorities to the Kendriya Vidyalaya Sangathan would remain undisturbed. The claims of KVS for the expenses of the school would remain undisturbed as of now. These arrangements have been allowed to enable

the Sponsoring Agencies to generate funds for themselves. In the eventuality of their failure to generate funds by these means, for whatsoever reasons, the Sponsoring Agencies would be liable to pay their dues to KVS from their own resources.

5. It is clarified that the fee structure as prescribed by the Sangathan shall *mutatis mutandis* apply to the Kendriya Vidyalayas in the project sector till the same is enhanced or revised upwards by the concerned project authorities. In other words, the project authorities are authorised to revise the fee structure upwards and not downwards as compared to the fee structure prescribed by the Sangathan.

6. The Sangathan reserves to itself the authority to prescribe such fee structure as it may consider appropriate in respect of Kendriya Vidyalayas under the sponsorship of such authorities which are unable to discharge their financial commitments.

7. These orders shall come into effect immediately. The sponsoring agencies may decide upon a revised fee structure effective from the Academic year 2000-2001 or any time thereafter, but effective from the beginning of an academic year only. No such change would be effected in the middle of an academic year. The decision taken in this regard may be intimated to the Sangathan. The students and their guardians may also be informed in advance.

APPENDIX 24

SPECIAL ALLOWANCE AND FACILITIES FOR SERVICE IN NORTH-EASTERN REGION, ETC.

The need for attracting and retaining the services of teachers and officers for service in the North-Eastern Region comprising the states of Assam, Meghalaya, Manipur, Nagaland, Tripura, Arunachal Pradesh, Sikkim and Mizoram has been engaging the attention of the KVS for some time. It has been accordingly decided that the following improved allowances and facilities may be sanctioned to the employees of the KVS serving in the North-Eastern Region and Andaman & Nicobar Islands on the analogy of similar orders issued by the Government of India in respect of their civilian employees serving in that area. The orders came into effect from 1.11.83 as extended from time to time.

1. Tenure of Posting

There will be a following tenure of posting on transfer at a time for KVS employee having All India transfer liability and on completion of this tenure, they will be considered for posting to a station of their choice as far as possible.

- | | | |
|---|---|-------------|
| a) For staff with service of 10 years or less | : | Three years |
| b) For staff with more than 10 years of service | : | Two years |

Period of leave, training, etc. in excess of 15 days per year will be excluded in counting the tenure period. However, the period may be extended in exceptional cases in exigancies of public service or when the employee concerned is prepared to stay longer. Deputation allowance will be admissible during the extended period also.

This will not, however, be applicable to these officers and employees who have been specifically recruited for service in the North-Eastern Region.

2. Weightage for service in North-Eastern Region

Satisfactory performance of duties for the prescribed tenure in the North-Eastern Region shall be given due recognition in the case of eligible officers in the matter of:-

- a) Promotion in Cadre Posts;
- b) Deputation to Central tenure posts; and
- c) Courses of training in India and abroad.

A specific entry shall be made in CR of all employees who rendered a full tenure of service in the North-Eastern Region to that effect.

3. Special (Duty) Allowance

KVS employees who have All India transfer liability will be granted special (duty) Allowance @12-1/2% of basic pay. This will be in addition to special pay

and/or Deputation (duty) allowance, if any, drawn. Special compensatory (remote locality) allowance, construction allowance and project allowance can be drawn separately if admissible.

It will not be admissible during leave/training beyond 15 days at a time and 30 days in a year, an during suspension/joining time.

It will not be admissible to the employees serving in the North-Eastern Region etc., who have been specifically recruited by the Sangathan for service in that area.

Special (Duty) Allowance will not be treated as 'Pay' for any purpose.

4. Special Compensatory (Remote Locality) Allowance

This allowance is granted to KVS Employees serving in the specific remote localities of the country, at the following rates:-

Areas	Pay below Rs.3000	Pay Rs.3000 to Rs.4999	Pay Rs.4500 to Rs.5999	Pay Rs.6000 to Rs.8999	Pay Rs.9000 and above
	Rs.	Rs.	Rs.	Rs.	Rs.
Part A					
1. Sikkim					
2. Andaman & Nicobar Islands (Car Nicobar)	300	500	700	1000	1300
Part B					
1. Arunachal Pradesh					
2. Nagaland	250	400	550	800	1050
3. Andaman & Nicobar Islands (Port Blair)					
Part C					
1. Manipur					
2. Mizoram	150	300	450	600	750
3. Tripura					
Part D					
Assam Meghalaya	40	80	120	160	200

Note: i) Those in receipt of Special Compensatory Allowance will not be entitled to Hill Compensatory Allowance, in addition. However, where the Hill Compensatory allowance or any other compensatory allowance admissible

is more beneficial, it will be allowed in lieu of Special Compensatory Allowance.

- ii) The Special Compensatory Allowance will be regulated during leave, joining time and suspension in the same manner as City Compensatory Allowance.

5. Travelling Allowance on first Appointment

For journeys to take up initial appointment, T.A. will be admissible to the Sangathan employees and his family for the total distance as below:-

For journey by rail	-	Second Class fare
For journey by road	-	Ordinary bus fare
For journey to take up appointment in A&N (L&M) Islands	-	Free sea passage plus rail/bus fare as above for journey within mainland up to the post of embarkation.

6. Travelling Allowance for Journey on Transfer

If the family does not accompany the Sangathan employee, he will be paid T.A. on tour for self only for the transit period and will be permitted to carry personal effects up to 1/3rd of his entitlement at Sangathan cost; or can have the cash equivalent of carrying 1/3rd of his entitlement or the difference in weight of the personal effects he is actually carrying and 1/3rd of his entitlement as the case may be, in lieu of the cost of transportation of baggage. Composite Transfer Grant will be admissible in any case.

If the family accompanies him, he can draw the existing T.A., including the cost of transporting personal effects to his maximum entitlement irrespective of the actual weight carried.

These provisions apply also for the return journey on transfer back from the North-Eastern Region/Union Territory.

This concession is admissible only in cases of transfer from a station outside to a station in the N-E-Region and vice-versa. It is not applicable from one station to another within the region.

7. Road Mileage for Transportation of Personal Effects on Transfer

Higher rate of allowance as for 'A' class cities, limited to the actual expenditure, will be admissible to all Sangathan employees for transportation of personal effects on transfer between two different stations in the North-Eastern Region/Union Territory not connected by rail irrespective of the fact whether they are having All India transfer liability or not.

8. Joining Time with Leave

Sangathan employees preceeding on leave from the place of posting in the Region to a place outside the Region are entitled for the joining time as follows:-

- (a) If the place of posting in the Region is not a remote locality:-
- | | |
|--|---|
| (i) When the journey time between the place of posting and the place outside the Region in 2 days or less. | No joining time is admissible. |
| (ii) When the journey time referred to in (i) above is more than 2 days | Journey time in excess of 2 days is allowed as joining time |
- (b) If the place of posting in the Region is a remote Locality:-
- | | |
|--|---|
| (i) Period of travel from the remote locality to the specified station | Journey time as prescribe is allowed as free joining time |
| (ii) Period of travel from the specified station to a place outside the Region | Journey time in excess of 2 days is allowed as additional joining time. |

This concession is also admissible when the Sangathan Employees return from leave.

9. Leave Travel Concession

Sangathan employee who leaves the family behind and does not avail transfer T.A. for the family will have the option to choose-

- Either: The existing LTC to Home Town once in a block of two calendar years;
- Or: The concession for himself once a year from the station of posting to his Home Town or place where the family is residing, and in addition concession for the family (restricted to the spouse and two dependant children only) also to travel once a year from the place of residence to the employee's station of posting.

In addition, Sangathan employees and families will be entitled to L.T.C. on two additional occasions during their entire service career as "Emergency Passage Concession" and intended to enable them and families (spouse and two dependent children) to travel to their Home Town or station of posting in an emergency. These additional passages will be admissible by the entitled mode and class of travel as for normal LTC.

Travel by Air: Officers drawing pay of Rs.13,500 and above and their families (spouse and two dependent children - upto 18 years for boys and 24 years for girls) may perform the above LTC journeys by air as below:-

<i>Officer posted in</i>	<i>Between stations</i>
i) North-Eastern Region	Imphal/Silchar/Agartala/Aizwail/Lilabari and Calcutta
ii) Andaman and Nicobar Islands	Port Blair and Calcutta/Chennai

10. Children Education Allowance/Hostel Subsidy

If the children do not accompany the employee, CEA will be admissible up to class XII to children studying at the last station of posting or any other station where they reside. If such children are put in hostels, Hostel Subsidy will be admissible without other restrictions. The concession is admissible to the officials transferred from one place to another within the North-Eastern Region also.

11. Concession Regarding Grant of House Rent Allowance

A. Benefit of double HRA

Sangathan employees posted to the specified States/Union Territories from outside the N-E Region to another State/Union Territory of the N-E Region, and who are keeping their families in rented houses or in their own houses at the last place of posting will be entitled to HRA admissible to them at the old station, and also at the rates admissible at the new place of posting in case they live in hired private accommodation irrespective of whether they have claimed transfer T.A. for family or not subject to the condition that hired private accommodation or owned house at the last station of posting in put to bonafide use of the members of the family. These concessions are admissible also to those posted to Andaman and Nicobar Islands.

Those employees who have not been posted to the N-E Region from outside the N-E Region are not entitled to this benefit.

B. Retention of a allotment of alternate Government accommodation

The facility of retention of Government official accommodation will continue to be available. Licence Fee will be charged at normal rates if the accommodation is below the entitled type and at one and a half times the applicable normal rates if the entitled type is retained. The facility of retention will be admissible for three years beyond the normal permissible period of retention.

Note:

- i) The benefit will not be admissible to those employees who shift their families to a station other than last place of posting or bring their families to the place of their transfer/posting.
- ii) The quantum of HRA at the last station where the family continues to stay will not change till the employees remains posted in that area and the family continues to stay at that station.

APPENDIX 25

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 and the main principles of reckoning qualifying service and emoluments for calculating pension are regulated by the Central Civil Service (Pension Rules) 1972 as revised and amended from time to time.

2. The Pension Scheme of the Sangathan came into force from 2nd April, 1968. It is applicable to all regular employees who joined the Sangathan service on or after 1.1.1986. It is also applicable to those regular employees (i) who had opted for the pension scheme in response to Sangathan's circular No.F/68-CSO(A/Cs) of May, 1968 and retired or died in harness on or after 2nd April, 1968 and (ii) who had joined service after the issue of this circular but had exercised an option in favour of the Pension Scheme instead of C.P.F. Scheme.

General Principles and Conditions

3. (1) In these Rules, the term pension includes gratuity except where it is used in contradistinction to gratuity. Gratuity includes:-

- (i) 'Service gratuity' payable under Rule 49(1);
- (ii) 'Death-cum-retirement gratuity' payable under Rule 50(1)/50(3), and
- (iii) 'Residuary gratuity' payable under Rule 50(2).

(2) When an employee is required to retire on attaining a specified age, the day on which he attains that age is reckoned as his last working day and the employee must retire with effect from and including that day. The date of death should also be treated as a working day. (Rule 5)

(3) An employee cannot earn two pensions in the same post or service at the same time or by the same continuous service.

(4) 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.

(5) 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.

- (6) (i) Dismissal or removal of an employee from a service or post entails forfeiture of his past service. (Rule 24)

- (ii) An employee who is dismissed, removed or compulsorily retired from service, but is re-instated on appeal or review, is entitled to count his past service as qualifying service. (Rule 25)
- (7) (i) Resignation from a service or a post, unless it is allowed to be withdrawn in the public interest by the appointing authority, entails forfeiture of past service.
- (ii) A resignation shall not entail forfeiture of past service if it has been submitted to take up, with proper permission, another appointment whether temporary or permanent, under the Government where service qualifies. (Rule 26)
- (8) The authority who sanctions the pension may commute retrospectively periods of absence without leave as extraordinary leave. (Rule 27(2))
- (9) Interruptions and deficiencies in the qualifying service may be condoned by the competent authority on such conditions as it may deem fit. (Rule 28)
- (10) 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 the next higher rupee. (Rule 49(4))
- (11) The death-cum-retirement gratuity admissible under the Pension Rules 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. (Rule 75)

Classes of Pension

4. The various classes of pension and the circumstances in which they are payable, are as follows:-

- (1) Superannuation pension is granted when an employee retires from service on attaining the age of superannuation while on duty or on leave or under suspension. (Rule 35)
- (2) Retiring pension is granted when an employee retires voluntarily or is retired prematurely in advance of the age of superannuation. (Rule 36)
- (3) Pension on absorption in or under a Corporation, Company or Body, owned or controlled or financed by the Government is granted to a Government servant whose absorption in such an institution is declared by the Government to be in the public interest. Government servants who get absorbed in such institutions on their own volition are also granted pension under the sanction of Government.
- (4) Invalid pension is granted when an employee retires after being declared by the competent medical authority to be permanently incapacitated for further service. (Rule 38)

- (5) Compensation pension is granted when an employee is selected for discharge owing to the abolition of his permanent post and it is not possible to provide him with alternate employment of equal status or when a lower post is offered but not accepted by him. (Rule 39)
- (6) Compulsory retirement pension is granted to an employee when he is retired compulsorily as a measure of penalty by the competent authority. Such pension or gratuity or both will be at a rate not less than two-thirds and not more than full compensation pension or gratuity or both admissible on the date of his compulsory retirement. (Rule 40)
- (7) Compassionate allowance is granted to an employee who is dismissed or removed from service and the case deserving special consideration, the competent authority sanctions the allowance. This is also a kind of pension and the amount should not exceed two-thirds of pension or gratuity or both which would have been admissible to him if he had retired on compensation pension, and should not be less than Rupees sixty. (Rule 41)
- (8) Family pension becomes payable to the family of an employee on his death while in service or after retirement with monthly pension. (Rule 54)

5. Qualifying Service

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 Government 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). (Rules 14)
- (ii) The employee 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. (Rule 13)

Further, quasi-permanent and temporary employees, who were in service on 1.1.1986 and who retire on superannuation or on being declared permanently incapacitated for further service by the appropriate medical authority after having rendered temporary service of not less than 10 years, shall be eligible for grant of superannuation/invalid pension, retirement gratuity and family pension at the same scale as admissible to permanent employees.

(G.I. Dept. of P.P.L.W: O.M.No.2/4/87-PIC dated 14.4.1987)

- (iii) The service of an employee shall qualify for pension only from the date of completion of eighteen years of age. (Rule 13)
- (iv) All periods of leave, with allowances sanctioned by the competent authority shall count as service.

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. (Rule 21)

- (v) Period of suspension adjusted as penalty under F.R.54 shall count only to such extent as the competent authority may declare. (Rule 23)
- (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. (Rule 26)
- (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.

- (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. (Rule 28)

6. Basis of Calculations

(1) The amount of pension is calculated on the basis of qualifying service reduced in terms of six monthly periods, and the 'average emoluments during the 10 months proceeding the date of retirement.

(2) The amount of service gratuity and DCR Gratuity is calculated on the basis of the qualifying service reduced in terms of six-monthly periods, and the emoluments drawn immediately before retirement or death, as the case may be. However, it will be based on 'average emoluments' when the emoluments have been reduced during the last ten months of service otherwise than as penalty.

(3) Family pension is calculated as percentage of the pay last drawn on the date of death while in service or immediately before the retirement in case of death takes place after retirement.

7. Emoluments and Average Emoluments

(i) The term 'emoluments' means Basic Pay plus N.P.A., if any, plus stagnation increment drawn on the date of retirement or death. This is required for calculation of service gratuity, death/retirement gratuity and family pension. (Rule 33)

The term 'pay' for this purpose in the case of employees who retire or die in harness on or after 1.1.1996 means the pay in the revised scales promulgated under the CCS (revised pay) Rules, 1997.

8. Average emoluments shall be determined with reference to the emoluments drawn by an employee during the last ten months of his service. (Rule 34)

Emoluments/Average emoluments during the period of absence from duty:-

- (1) If an employee immediately before retirement or death while in service had been on leave with leave salary, the emoluments which he would have drawn had he not been on leave will be taken as 'emoluments'. Increment falling due, though not drawn during earned leave not exceeding 120 days will be taken as 'emoluments'.
- (2) If he had been under suspension and subsequently reinstated in service without forfeiture of service, the emoluments which he would have drawn had he not been under suspension will be taken as 'emoluments'.
- (3) If he had been on extra-ordinary leave, emoluments drawn immediately before proceeding on such leave will be taken as 'emoluments'.
- (4) For the period of leave with leave salary availed while officiating in a higher post, the emoluments drawn in the higher post will be taken as 'emoluments' only if it is certified that he would have continued to officiate in the higher post but for proceeding on leave.
- (5) For the period of leave with leave salary, availed while on reversion to parent department from deputation in another government department, the emoluments which he would have drawn had he not been absent from

duty from the post he was holding under the borrowing department will be taken as 'emoluments'.

- (6) In calculating 'average emoluments' the period(s) of extraordinary leave and suspension not counting for pension falling within the period of ten months will be ignored and a corresponding period added before ten months. (Rules 33 & 34)
- (7) The calculation of average emoluments shall be based on actual number of days contained in each month even though for the purpose of ten months total, a month shall be reckoned as consisting of 30 days. This can be explained by the following illustration where an employee retires on 17th June, 1987;-

Period	Year	Months	Days
18.8.86 to 31.8.86	0	0	14
1.9.86 to 31.5.87	0	9	0
1.6.87 to 16.6.87	0	0	16
	0	10	00

(G.I.M.H.A.: O.M.No.27/3/81-Pension Unit dated 13.11.81)

9. Calculation of Pension

(1) The service gratuity for qualifying service of less than ten years shall be calculated with effect from 1.1.1986 at a uniform rate of half month's emoluments for every completed six-monthly period, of service.

(2) Full pension is admissible to an employee when he retires after completing qualifying service of not less than 33 years and with effect from 1.1.1996, it will be determined in all cases at 50% of average emoluments but should not be less than 50% of the minimum of the pay scale held at the time of retirement.

(3) Proportionate pension is admissible when an employee retires before completing 33 years of qualifying service but after completing 10 years of qualifying service. The amount of pension will be proportionate to the amount of pension admissible for a qualifying service of 33 years.

(4) The amount of pension will be further subject to a minimum of Rs.1275/- p.m. and maximum of Rs.15000 p.m.

Note: While there are several classes of pension, the method of determination of pension (including) compassionate allowance) is one and the same.

10. Gratuity

(a) *Service Gratuity* - No pension is admissible to a permanent employee who retires before completion of 10 years' qualifying service. Instead, a lumpsum payment

known as service gratuity at the rate of half-month's emoluments for every completed six-monthly period of qualifying service is admitted. 'Emoluments' means Basic pay, Stagnation increment, Non-practising allowance, if any.

This gratuity is in addition to retirement gratuity admissible to those who have completed 5 years qualifying service.

(b) *Retirement Gratuity* - is admissible to permanent employees who retire after completion of 5 years of qualifying service at the rate of 'one-fourth' of emoluments for each completed six-monthly period of qualifying service subject to a maximum of 16-1/2 times 'the emoluments' or Rs.3.50 lakhs, whichever is less. Emoluments include DA on the date of cessation of service. Temporary employees (i) who retire on attaining the age of superannuation or on invalidation after a continuous service of not less than 10 years; (ii) who retire voluntarily after a continuous service of 20 years and more are also eligible for retirement gratuity at the above rate. (Rule 50 and Rule 10 (1-B), CCS(TS) Rules, 1965.

(c) *Death Gratuity* - is admissible in the case of death in service of an employee at the following rates:-

Length of service	Death gratuity payable to family
(i) Less than one year	2 times of 'emoluments'.
(ii) One year or more, but less than 5 years	6 times of 'emoluments'.
(iii) 5 years or more, but less than 20 years	12 times of 'emoluments'.
(iv) 20 years or more	Half of emoluments for every completed six-monthly period of qualifying service subject to a maximum of 33 times 'emoluments' or Rs.3.50 lakhs, whichever is less.

Emoluments include DA on the date of death. (Rule 50 and Rule 10(2), CCS(TS) Rules, 1965.

(d) *Residuary Gratuity* - When an employee dies within five years after retirement, and the total amount actually received by him on account of pension (or service gratuity), dearness relief on pension, retirement gratuity, commutation amount, is less than 12 times the 'emoluments' drawn at the time of retirement, the deficiency is granted to his nominee/family. This is 'residuary gratuity'. Rule 50(2).

11. 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 for the Pension Scheme in the Sangathan, necessary nomination in the prescribed Form is obtained from the employee and posted in his service book after countersignature by the Principal/Chairman VMC/Authorised Officer. Additions and alterations will be made therein by the said authority only on receipt of written request from the employee concerned.

The payment of gratuity shall be made strictly according to the nomination. When there is no nomination/valid nomination, DCR gratuity is payable to all the surviving members of the family as in the first category under item 1 below in equal shares. If there are none under this category, it will then be paid in equal shares to all the surviving members in the category II.

- I. (i) wife or wives in the case of a male employee.
- (ii) husband in the case of a female employee;
- (iii) sons including step-sons and adopted sons;
- (iv) unmarried daughters including step daughters and adopted daughters;
- II. (v) widowed daughters including step daughters and adopted daughters;
- (vi) father;
- (vii) mother;
- (viii) brothers below the age of 18 years including step brothers;
- (ix) unmarried sisters and widowed sisters including step sisters;
- (x) married daughters, and
- (xi) children of a pre-deceased son. (Rule 15)

12. (i) Recovery of Sangathan dues is permissible from DCR Gratuity even without obtaining the consent of the employee or his nominee/ members of his family, as the case may be. (Rules 73 80-C)
- (ii) DCR gratuity is not liable to be attached by any decree of order of a court of law.

(Section 60 of Code of Civil Procedure).

Family Pension

13. The monthly family pension is based on the pay drawn on the date of death or on the date of retirement, as the cause may be, and is admissible at a uniform rate of 30% of pay last drawn, subject to a minimum of Rs.1275 p.m.

14. A higher rate of family pension is admissible if the deceased employee/pensioner had rendered not less than seven years' continuous service. It is payable from the date following the date of death, while in service or after retirement for a period of seven years or for a period upto the date on which he would have attained 67 years had he survived, whichever is less. The higher rate is not admissible if a pensioner dies after attaining 67 years of age.

The rates are:-

- (a) In the case of death in service:

One and half-times the normal rate of family pension, if compensation under WC Act is also paid; and

Fifty per cent of the 'pay' last drawn in other cases.

- (b) In the case of death after retirement:

Fifty per cent of 'pay' drawn at the time of retirement;

or

The amount of pension authorised on retirement, whichever is less.

If, however, the pension authorized is less than the normal family pension, the normal family pension will be continued without any increase or decrease. Rule 54(3)

15. Except in cases where the deceased employee is survived by more than one widow, or one widow and children through another wife already expired, the family pension is payable only to one member of the family at a time. It is first payable to the surviving widow/widower till her/his death or re-marriage whichever is earlier, and thereafter to eligible son(s) one by one in the order of seniority, and thereafter to eligible daughter(s) one by one in the order of seniority.

(Rule 54(6) & (8))

Note: 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 and pasted in the service book of the employee after necessary countersignature by the Head of Office. Additions and alterations to this statement will be made by the Head of Office from time to time, only on receipt of written request from the employee concerned.

16. When there are more than one widow, the family pension will be divided and allowed in equal shares. On the death of a widow, her share becomes payable to her eligible child/children. If the widow leaves no eligible child, her share of pension will lapse. When the deceased employee is survived by a widow and an eligible child through another deceased wife, the child will be paid the share of family pension which his mother would have received had she been alive.

(Rule 54(7))

17. The payment of family pension to the eligible family members is admissible for the following periods:-

- | | |
|----------------------|--|
| (a) Widow or widower | Till date of death or remarriage, whichever is earlier. Pension is admissible for the day of death. |
| (b) Son(s) | Till date of attaining the age of 25 years or till he starts earning his livelihood, whichever is earlier. |

- | | |
|--|---|
| (c) Unmarried daughter(s) | Till date of marriage or the date of attaining the age of 25 years or till she starts earning her livelihood, whichever is earlier. |
| (d) Son(s) suffering from disorder or disability of mind or physically crippled or disabled. | For life or till he starts earning his livelihood. |
| (e) Daughter(s) suffering from disorder/disability of mind/physically crippled/disabled. | For life or till she starts earning her livelihood or gets married. |

Note: (1) The age limit of 25 years in clauses (b) & (c) above, takes effect from 6th August 1987.

(G.I. Deptt of P&PW, OM No.1/2/86-P&P.W. dated 6.8.87)

(2) In cases covered by clauses (d) & (e) above, only that disability which had manifested itself before the retirement/death while in service of the employee, shall be taken into account.

(3) Judicial separation of husband and wife does not entail forfeiture of claim to family pension, unless it is on the ground of adultery of which the surviving spouse was held guilty. If there is child(ren) through the judicially separated spouse, the child(ren) should be paid the family pension. In such a case, it may be paid to the surviving spouse if he/she is the natural guardian otherwise to the actual guardian. After the children cease to be eligible for family pension, the family pension will be paid to the judicially separated spouse till death or remarriage whichever is earlier.

Rule 54(11-A) & (11-B), and OM dated 5.7.1999.

18. When both husband and wife are Government/Sangathan employees and one of them dies while in service or after retirement, family pension is payable to the surviving husband/wife. Thus, an employee/pensioner can draw family pension in addition to salary/pension. In the case of death of both husband/wife, the children of the deceased couple will be granted two family pension. (Rule 54(11))

19. When the employee dies while under suspension, the period of suspension will be treated as duty for all purposes including payment of pay and allowances. The family pension is payable to the eligible member of the family as if it is a case of death while in service. (F.R.54(B))

20. When an employee disappears leaving his family, (i) the family can be paid in the first instance the amount of salary due, leave encashment due and the amount of G.P.F. having regard to the nomination made by the employee, (ii) after the lapse of a period of one year, other benefits granted to the family subject to the fulfilment of the following conditions:-

- (1) The family must lodge a report with the concerned Police Station and obtain a report that the employee has not been traced after all efforts had been made by the police.
- (2) An indemnity bond should be taken from the nominee/dependents of the employee that all payments will be adjusted against the payments due to the employee in case he appears on the scene and makes any claim.
- (3) The family can apply to the Head of Office of the employee for grant of family pension and death/retirement gratuity, after one year from the date of disappearance of the employee in accordance with the prescribed procedure for sanction of family pension and death/retirement gratuity.
- (4) The Head of Office will assess all government/Sangathan dues outstanding against the employee and effect their recovery in accordance with Rule 71 and other instructions in force for effecting recovery of government dues.
- (5) The required benefits may be sanctioned by the commissioner, KVS after the observance of the above formalities.

(G.I. Deptt. of P&P.W., OM. No.1/17/86-P&P.W. dated 29.8.1986)

21. Retirement/Death Benefits for Temporary Employees

(a) Terminal Gratuity Length of Service	Scale
- Less than 5 years	Nil
- 5 years and above but below 10 years	1/2 month's pay for each completed year of service subject to a maximum of 15 months' pay or Rs.15,000 whichever is less.
- 10 years and above, if retired on superannuation or invalidation	Pension and retirement gratuity as in the case of permanent employee.
- 20 years and above, on voluntary retirement.	-do-

(Rule 10 of CCS (Temporary Service) Rules 1965 read with G.I. Deptt. of P&P.W. O.M. No.2/4/87-PIC dated 14.4.87 and No. 32/1/86-P&P.W. dated 30.9.1986).

Note: No gratuity is payable to an employee who

- (a) resigns his post or job or who is removed or dismissed from service or disciplinary measure;
- (b) is re-employed after retirement on superannuation or retiring pension;

(c) Death gratuity as in para 10(c).

(d) Family pension as in para 13.

22. Dearness Relief to Pensioners

Dearness relief should be paid to Central Government/Sangathan pensioners and family pensioners from 1.1.1996 to compensate them for rise in cost of living beyond average CPI 306.33 at the following rates:

<i>From</i>	<i>Dearness Relief</i>
1.1.1998	16%
1.7.1998	22%
1.1.1999	32%
1.7.1999	37%

APPENDIX 26

COMMUTATION OF PENSION

Every pensioner is eligible to commute a portion of pension, not exceeding 40 percent of his monthly pension (excluding personal pension) for a lump sum payment, i.e. commuted value of pension in accordance with Central Civil Services (Commutation of Pension) Rules, 1981.

However, an employee or a pensioner against whom departmental or judicial proceedings are pending, is not eligible to commute a portion of his pension till completion of such proceedings. (Rules 4 & 5)

Note: Commutation of pension has no effect on the quantum of Family Pension as Family Pension is not related to the amount of pension authorised to the employee on retirement. Family Pension cannot also be commuted.

2. Pensioners who have commuted a portion of their pension and on 1.4.1985 or thereafter have completed or will complete fifteen years from their respective dates of retirement, will have their commuted portion of pension restored.

The date from which commuted portion is to be restored where period of fifteen years of retirement is already over before 1.4.1985 will be 1.4.1985.

Note: Central Government employees who got themselves absorbed under Central Public Sector Undertaking Autonomous Bodies and have received or opted to receive commuted value for 1/3rd of pension as well as terminal benefits equal to the commuted value of the balance amount of pension left after commuting 1/3rd pension, are not entitled to this benefit.

(Govt. of India, Deptt. of P&P.W., O.M. No. 34/2/86-P&P.W.
dated 5.3.87 and 23.6.87)

3. Commutation Without Medical Examination

Persons in receipt of the following kinds of pension (including provisional pension) are eligible to commute up to 40 percent of their pension without undergoing medical examination, if they apply for commutation before the expiry of one year reckoned from:

- | | | |
|---|---|--|
| (i) Superannuation pension |) | |
| (ii) Retiring pension |) | the date of retirement |
| (iii) Compensation pension |) | |
| (iv) Pension on absorption in a Corporation, Company or Body etc. and elected to receive monthly pension | | the date of issue of retirement orders. |
| (v) Pension granted in finalisation of department/judicial proceedings and issue of final orders thereon. | | the date of issue of final orders. (Rule 12) |

4. An employee who is due to retire on superannuation and desires payment of the commuted value of pension being authorised at the time of issue of pension payment order, shall apply for commutation of a fraction of pension along with pension papers prior to the date of retirement. Such application shall not be entertained if it reaches the Head of Office later than three months before the date of superannuation.

The Government/Sangathan shall have no liability for the payment of the Commuted value of pension if the employee dies before the date of superannuation or forfeits claim to pension before such retirement. (Rule 12)

5. **Commutation after Medical Examination**

The following categories of pensioners are eligible to commute a fraction of their pension only after they have been medically and declared fit by the appropriate medical authority:-

- (i) retired on invalidation;
- (ii) absorbed in or under a Corporation, Company or Body and had elected the alternative of receiving lump sum in lieu of monthly pension;
- (iii) retired compulsorily as a measure of penalty;
- (iv) in receipt of compassionate allowance, and
- (v) those applying for commutation after one year from the date of retirement. (Rule 18)

6. **Competent Medical Authority:-**The medical authority will be a Medical Officer not lower in status than that of a Civil Surgeon or a District Medical Officer.

In the following cases, however, the appropriate medical authority will be a Medical Board:

- (i) applicant seeking commutation of invalid pension;
- (ii) in other cases, when the amount to be commuted together with any previously commuted exceeds Rs.100, and
- (iii) in all cases in which a second medical examination is held in connection with commutation of pension. (Rule 22)

7. **Second Medical Examination:-** A pensioner who has declined to accept commutation on the basis of addition of years to his actual age as recommended by the medical authority or who has been refused commutation on medical ground is eligible to appear again for medical examination for commutation after one year from the date of the first medical examination. However, the second medical examination may be held even before the expiry of one year, if such a pensioner prefers an appeal to his last Head of Office against the relevant medical certificate seeking a review thereof by a second medical authority. The appeal should be preferred within a month of receipt of certificate by the pensioner. (Rules 26 & 27)

8. Nomination:- A person applying for commutation of his pension is required to send along with his application for commutation, a nomination in the prescribed form conferring on one or more persons the right to receive the commuted value of pension in the event of his death before receiving it. (Rule 7)

9. Withdrawal of Application:- Withdrawal of application for commutation is permissible before medical examination and not after, except in a case where the medical authority has directed that the applicant's age for purpose of commutation should be assumed to be greater than the actual age. In case of applicant's failure to appear for medical examination, his application will be treated as withdrawn. (Rule 28)

10. When Commutation becomes Absolute:- The Commutation becomes absolute and the commuted value of pension becomes payable on the date:

- (i) following the date of retirement in the case where the application for commutation of superannuation pension is received by the Head of Office on or before the date of superannuation.
- (ii) of receipt by the Head of Office of the application for commutation of pension without medical examination before the expiry of one year as mentioned in para 3 above.
- (iii) on which the Medical authority signs the medical report, in the case of commutation after medical examination;
- (iv) on which the first medical authority recorded its opinion, where its decision is set aside or modified on appeal. [Rules 6 & 27(7)]

11. Calculation of Commutation Amount: The lump sum payable to an applicant is calculated by applying the formula viz.,

Lump sum payable— $\text{Commutation value} \times 12 \times \text{amount of pension offered for commutation}$. The product should be rounded off to the next higher rupee.

The commutation value is taken from the Commutation Table as relevant to the age next birthday. The age next birthday will be determined with respect to (i) the date of superannuation in cases where commutation is required alongwith P.P.O. (ii) in the date of receipt of application in other cases where medical examination is not necessary, and (iii) the date of medical examination in cases where medical examination is necessary.

COMMUTATION TABLE

Commutation values for Pension of Re. 1 per annum

<i>Age next birthday</i>	<i>Commutation value expressed as number of year's purchase</i>	<i>Age next birthday</i>	<i>Commutation value expressed as number of year's purchase</i>
40	15.87	53	12.35

<i>Age next birthday</i>	<i>Commutation value expressed as number of year's purchase</i>	<i>Age next birthday</i>	<i>Commutation value expressed as number of year's purchase</i>
41	15.64	54	12.05
42	15.40	55	12.73
43	15.15	56	11.42
44	14.90	57	11.10
45	14.64	58	10.78
46	14.37	59	10.46
47	14.10	60	10.13
48	13.82	61	9.81
49	13.54	62	9.48
50	13.25	63	9.15
51	12.95	64	8.82
52	12.66	65	8.50

[Rule 8 and GI. Deptt. of P&PW. O.M.No.7(12/85-P&PW dated 12.12.1985)]

12. Payment of Commutation amount will be made by the pension disbursing authority on the order issued by the Accounts Officer (Pension except in the case of retirement on superannuation, when the retiring official applies for commutation on or before the date of retirement, the payment will be made through the Head of Office who disbursed his last pay. (Rule 15)

13. **Reduction of Pension on Commutation:-**The reduction in the amount of pension on commutation will become operative from the date of receipt of the commuted value by the pensioner or at the end of three months after issue of authority for payment whichever is earlier. If the pension is drawn through Bank, the reduction in pension becomes operative from the date of credit of the amount in the Bank Account.

In respect of persons who retire on superannuation and apply for commutation on or before the date of retirement, the commuted value becomes payable on the day following the date of retirement. The reduction in pension becomes operative from the same date. Where, however, payment of commuted value of pension could not be made within the first month retirement, the difference of pension for the period between the day following the date of retirement and the date preceding the date on which the commuted value is deemed to have been paid, shall be authorised by the Account Officer. (Rule 6)

14. Payment of Difference Amount on Revision of Pension:-If after commutation, the pension is revised upward retrospectively due to any cause, the difference between the commuted value based on the enhanced pension and the commuted value already received by the pensioner, will be authorised for payment to the pensioner without any further application from him. However, in the case of commutation after medical examination; if the fraction of original pension commuted is less than Rs.100 and the fraction based on the revised pension is more than Rs.100, the commutation beyond Rs.100 shall be treated as fresh commutation and allowed subject to examination by a Medical Board. (Rules 10 & 31)

15. Restoration of Commuted Portion:— Commuted portion of pension will be restored on the expiry of 15 years from the date of retirement, if the commutation amount is received in the first month of retirement, in other cases the commuted portion of pension will be restored after fifteen years from the date of receipt of commutation amount. For this purpose, pensioner should apply to the Pension Disbursing Authority.

If the commuted value of pension is paid in two instalments due to retrospective revision of pension vide Rule 10 of CCS (Commutation of Pension) Rules, the date of restoration of that portion will also be same as for original commutation.

APPENDIX 27

SCHEME FOR PAYMENT OF KENDRIYA VIDYALAYA SANGATHAN PENSIONS THROUGH STATE BANK OF INDIA

The Scheme comes into effect from 1.6.79.

Salient Features:

- (i) The Scheme covers all payments of pension for the month of June payable on 1st July 1979 and thereafter.
- (ii) Pensioners will have the choice to draw their pension from any branch of the State Bank of India.
- (iii) Every Sangathan pensioner availing of the facility will open a Saving/Current Account in his name in a branch of the State Bank of India unless he is already having one such account.
- (iv) Once the pensioner has indicated his option for drawing pension through the Bank, no bill will be required to be submitted by him to the Bank. The amount of monthly pension will be credited by the concerned branch of the State Bank of India to the Individual's Saving/Current Account at the commencement of the following month.
- (v) Pension will not be paid in cash or through a joint or 'either of survivor' account.
- (vi) Necessary details in respect of pensioners will be kept by State Bank of India (Main) in the form at Annexure-I.

Functions of Paying Branch of S.B.I.

- (a) On receipt of the documents from State Bank of India (Main Branch) New Delhi before commencing payment of pension, the paying branch will:-
 - (i) advise the pensioner to appear at the branch for identification.
 - (ii) obtain an undertaking from him/her that excess payments credited to his/her account can be recovered by the Bank, and
 - (iii) obtain in the case of new pensioner his/her specimen signatures.
- (b) The process of identification comprises checking of signature of the pensioner and resemblance with pensioner's photograph forwarded with authority for pension payment. New pensioner has also to produce his personal copy of the pension payment authority letter issued to him the Kendriya Vidyalaya Sangathan. Such identification will be only for the first payment of pension at the paying branch.
- (c) No bill will be required to be submitted by the pensioner. The pension will be paid by the paying branch after deducting Income Tax, by credit to Saving/Current Account of the pensioner with the bank.

- (d) The paying branch will be responsible for deduction of income tax at source from pension payments in accordance with the rates prescribed from time to time. Where such deductions are made, the paying branch will issue to the pensioner in April, each year, a certificate of tax deducted in the form prescribed in the income tax rules.
- (e) The paying branch will maintain a detailed record of pension payments made by it from time to time in the forms prescribed in Annexures II and IIA.

Certificates to be Furnished by the Pensioner

1. Every pensioner would be required to give life certificate once in a year in the month of November, in the form prescribed for that purpose. Officers of the Reserve Bank of India and Public Sector Bank are authorised to give life certificate for that purpose [Form III (i)].
2. Non employment certificate has to be rendered at the time of first payment when the pensioner should also certify that if employment is accepted at a subsequent date, he will inform the bank immediately [Form III (ii)].
3. Non-marriage re-marriage Certificate. In case of widow recipients of family pension, the certificate of re-marriage prescribed (in Annexure III (iii)) will not be necessary. An undertaking will be obtained from the widow that she will report such an event to the pension disbursing office promptly.
4. In the case of other recipients of family pension (a widower or an unmarried daughter), the certificate of re-marriage/non-marriage in the form prescribed in Annexure III (iii) is required to be furnished by the recipient once every six months (in May and November).

Relief to Pensioners

The State Bank of India is empowered to disburse adhoc dearness relief to the pensioners of Kendriya Vidyalaya Sangathan at the rates approved by the Government of India from time to time for similar payment to central Government pensioners and family pensioners.

[KVS Letter No.F.18(Misc.)SB9/86/KVS/P&T dated 31.10.1986]

Family Pension

The authority for pension payments issued by the Sangathan indicates the entitlement in respect of family pension to the widow/widower on the death of the Kendriya Vidyalaya Sangathan Pensioner. Accordingly, State Bank of India is authorised to commence payment of family pension on receipt of the death certificate of the pensioner and an application for the grant of family pension in form prescribed in Annexure IV. A separate authority for pension payment is not required to be issued.

In the case of pensioner drawing pension from State Bank of India, payment of family pension at the rate indicated in the authority for pension payment may be commenced by the paying branch on receipt of death certificate of pensioner and

application in form prescribed in Annexure IV. Paying branch will enter the date of death of pensioner in the authority for pension payment and the register. Payment of family pension will be made by credit to Savings/Current Account of the new recipient (not 'Joint' or either survivor account) which may be opened if the new recipient does not have one. In addition, undertaking in respect of marriage should also be obtained from such recipient.

Paying branch will also advise the Deputy Commissioner (Finance) Kendriya Vidyalaya Sangathan under intimation to the State Bank of India (Main) the date of death of the pensioner and the commencement of payment of family pension for keeping necessary notes and record.

The paying branch will be responsible for obtaining certificate of re-marriage and non-marriage from female recipient.

Cessation of Pension

When pension ceases to be payable to pensioner recipient of family pension on death etc. the paying branch will make necessary entries in the authority for pension payment and return into the Deputy Commissioner (Finance), Kendriya Vidyalaya Sangathan under intimation to the State Bank of India (Main) after keeping necessary notes in the records.

Arrears of Pension on the Death of the Pensioner

Pension can be drawn for the day of the pensioner's death on the death of the pensioner. The paying branch will receive death certificate of the pensioner and work out arrears due to the deceased or over payments, if any, made to him. It will immediately take action to recover over-payments from the deceased's account for which the bank would have obtained an undertaking.

For payment of arrears to the heir of the deceased pensioner, the paying branch will seek instructions from Sangathan.

Commutation of Pension

In case of commutation of pension, on payment through Bank being sanctioned, the following procedure will be followed for its payment and amendment of authority of pension payment.

The communication from the Sangathan sanctioning commutation and indicating revised rate of pension payable after commutation, will be forwarded under seal to the State Bank of India (Main) who will authorise the paying branch to arrange payment accordingly. On receipt of the authority the paying will:-

- (i) arrange immediately payment of commuted portion of the pension and indicate in the payment scroll against this item of payment Sangathan's letter of authority.
- (ii) enter the date of payment of commutation and the date from reduced pension is payable in the original authority for pension payment.
- (iii) commence payment of reduced pension and simultaneously arrange recovery of excess payment made if any, to the pensioner.

- (iv) advise Deputy Commissioner (Finance), K.V.S. the date on which payment of commuted portion of pension was made and the date from which payment of reduced pension has commenced.

Accounting and Adjustment of Payment

The paying branch will maintain a detailed record of payments made by it from time to time in the form prescribed in Annexure II. Every payment will be entered in the Pension Pay Roll (Annexure II A) received with the authority for pension payment and authenticated by the authorized Officer of the paying branch.

The scroll will be prepared by the paying branch in quadruplicate in the form prescribed and send the advice of pension payment to State Bank of India (Main) New Delhi with the certificate of payment being recorded on the advice itself. One copy of the scroll will be retained by paying branch for its own record and three copies of the scroll alongwith the certificates to be submitted by the pensioner will be sent with pension payment advice to State Bank of India (Main). The State Bank of India (Main) will check the scroll to ensure that it is complete in all respects and is accompanied by the relevant certificates in respect of each payment included therein. Thereafter the net payment of pensions disbursed by the paying branch will be reimbursed by debit to the Sangathan Main Account No.22/65039 maintained at the State Bank of India (Main), New Delhi. A copy of the debit advice together with two copies of the scroll will be sent to the Deputy Commissioner (Finance), Kendriya Vidyalaya Sangathan. The Sangathan will check the correctness of the debit with reference to the scroll rendered by them.

ANNEXURE I

INDEX REGISTER OF PENSION PAYMENTS AUTHORISED THROUGH BRANCHES OF STATE BANK OF INDIA

<i>Name of the Pensioner</i>	<i>Number and Date of the Pension payment authority</i>	<i>Monthly amount of pension (basic pension and relief to be shown)</i>	<i>Branch at which the payment is to be made</i>	<i>Date from which pension payment will commence</i>	<i>Remarks</i>
1	2	3	4	5	6

- 1.
- 2.
- 3.

Note: Each entry should be attested by the nominated officer of the link branch of the State Bank of India. (Additional entries may be provided under Reserve Bank's instructions).

ANNEXURE II

REGISTER OF PAYMENT OF PENSIONS

<i>Name of the Pensioner</i>	<i>No. and date of the pension payment authority</i>	<i>Period for which the pension is aid</i>	<i>Amount of the pension (basic pension and relief to shown separately</i>	<i>Recovery of over payment if any</i>	<i>Income Tax deduction</i>	<i>Net amount paid</i>	<i>Remarks</i>
1	2	3	4	5	6	7	8

- 1.
- 2.
- 3.

Note: Each entry should attested by the nominated officer of the branch at which the payment is made. (Additional entries may be provided under Reserve Bank's instructions).

ANNEXURE IIA
PENSION PAY ROLL

Name of Pensioner_____

Amount of Pension_____

MONTH	Year—80		Year—81		Year—82		Year—83		Year—84		Year—85		Year—86		Year—87		Year—88		Year—89	
	<i>Date of payment</i>	<i>Initials</i>	<i>Date of payment</i>	<i>Initials</i>	<i>Date of payment</i>	<i>Initials</i>	<i>Date of Payment</i>	<i>Initials</i>	<i>Date of payment</i>	<i>Initials</i>	<i>Date of payment</i>	<i>Initials</i>	<i>Date of Payment</i>	<i>Initials</i>	<i>Date of payment</i>	<i>Initials</i>	<i>Date of payment</i>	<i>Initials</i>	<i>Date of Payment</i>	<i>Initials</i>
March																				
April																				
May																				
June																				
July																				
August																				
September																				
October																				
November																				
December																				
January																				
February																				

FORM III

CERTIFICATES TO BE SUBMITTED BY PENSIONER**I. Life Certificate**

Certified that I have seen the pensioner _____
 _____ (Name of the Pensioner)
 _____ holder of Pension payment

authority No. _____ and that he is alive on this date.

Name _____
 Designation of authorised
 Officer _____

Place:

Date :

Seal _____

II. Non-Employment Certificate

(To be furnished by Central Service Class I Officers, All India Service Officer. Principal, Kendriya Vidyalaya and Officers of the Kendriya Vidyalaya Sangathan).*

✦ I declare that I have accepted commercial employment after obtaining/without obtaining sanction of the Sangathan.

✦ I declare that I have/have not accepted any employment under any Government outside India after obtaining/without obtaining sanction of the Government/Sangathan.

_____ ✦ (Delete whichever is not applicable).

* To be furnished during first two years from the date of retirement.

Signature _____

Name of the Pensioner

Pension payment authority
 No. _____

Place:

Date :

III. Certificate of Re-Marriage/Marriage

I hereby declare that I am not married/I have not been married during the past six months.

OR

* I hereby declare that I have not been re-married and I undertake to report such an event promptly to the Bank.

* Applicable only for widow receipt of family pension and to be furnished only once.

Signature_____

Name of the Pensioner_____

Place:
Date :

Pension payment authority No._____

I certify to the best of my knowledge and belief that the above declaration is correct.

Signature of a responsible officer or a well known

Person_____

Name_____

Designation_____

Place:
Date :

ANNEXURE IV

FORM OF APPLICATION

(Family Pension Scheme for Kendriya Vidyalaya Sangathan)

Application for a family pension Scheme for the family of late Shri/
Smt. _____ Designation _____ in the office of

1. Name of the applicant _____
2. Relationship to the deceased Sangathan Employee/Pensioner _____
3. Date of retirement, if the deceased was pensioner _____
4. Date of death of Sangathan Employee/Pensioner _____
5. Names and ages of surviving kindred of the deceased.

Name

Date of birth
by Christian era

Widow/Widower

Sons

Unmarried Daughters

6. Name of the Branch of State Bank of India through which the deceased pensioner was drawing his pension and his savings Bank Account No.
7. Name of State Bank of India at which payment is desired.
8. Signature or left thumb impression in the case of those who are not literate enough to sign their names.
9. Description roll of _____ widow/widower/guardians 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 finger impression

Small finger

Ring finger

Middle finger

Index finger

10. Full address of the applicant

Attested by	Witness
1.	1.
2.	2.

Note: The Descriptive roll (Col.9) and signature or left hand thumb and finger impression accompanying application for family pension should be in duplicate in two separate sheets and attested by the Principal of a Kendriya Vidyalaya or two Gazetted Officers or two persons of respectability in the town, village or paraganas in which applicant resides.

APPENDIX 28**KENDRIYA VIDYALAYA SANGATHAN (ALLOTMENT OF RESIDENCE)
RULES, 1998****1. Short Title and Commencement**

- (1) These rules may be called the Kendriya Vidyalaya Sangathan Allotment of Residence Rules, 1998.
- (2) They shall come into force at once.

2. Application

- (1) These Rules shall apply to the employees working in Kendriya Vidyalayas, Regional Offices and Hqrs office or any other establishment under the administrative control of the Kendriya Vidyalaya Sangathan.
- (2) Any valid allotment of a residence which is subsisting immediately before the commencement of these rules shall be deemed to be an allotment duly made under these rules and all the provisions of these rules shall apply in relation to that allotment and to that officer accordingly.

3. Definitions

In these rules, unless the context otherwise requires-

- (1) 'Allotment' means the grant of a licence to occupy a residence in accordance with the provisions of these rules.
- (2) 'Allotment Year' means the year beginning on 1st April or such other period as may be notified by the KVS Hqrs.
- (3) 'Allotting Authority' means-
 - i) Joint Commissioner (Admn.) in respect of the residences under the control of the Headquarters office of the Sangathan;
 - ii) Assistant Commissioner of the Regional Office concerned in respect of the residences under the administrative control of the Regional Office;
 - iii) Principal of the Kendriya Vidyalaya concerned in respect of the residences placed under his control for allotment;
 - iv) Assistant Commissioner of the Regional Office or any other authority specified by the Commissioner of the Sangathan in respect of the residences declared as Common Pool for allotment to the employees of two or more Kendriya Vidyalayas and/or Regional Offices; or
 - v) Any other authority declared by the Commissioner of the Sangathan as allotting authority in respect of residence under the control of any other establishment under the Sangathan.

- (4) "Emoluments" means the emolument as defined in SR 317-B-2 (I) and the orders issued by the Government or the Sangathan thereunder from time to time.
- (5) 'Employee' means a person in the regular employment of a Kendriya Vidyalaya, Regional Office or the Headquarters office or any other establishment of the Kendriya Vidyalaya Sangathan and includes officers working on deputation in the Sangathan for the purpose of allotment under these rules.
- (6) "Government" means the Central Government.
- (7) 'Family' means the wife or husband as the case may be and children/step children legally adopted children, parents, brothers or sisters, who ordinarily reside with and/or are dependent on the employee.
- (8) 'Licence Fee' means the sum of money payable monthly in accordance with these rules in respect of a residence allotted under these rules.
- (9) 'Priority Date' of an officer in relation to a type of residence to which he is eligible under Rule 6 of these Rules, means the earliest date from which he has been continuously drawing emoluments relevant to a particular type or a higher type in a post under the Kendriya Vidyalaya Sangathan or the Central Government or State Government. or on foreign service except for periods of leave.

Provided that where the priority date of two or more officers is the same, seniority among them shall be determined by the emoluments, the officer in receipt of higher emoluments taking precedence over the officer in receipt of lower emoluments; where the emoluments are equal, by the length of service; and where both the emoluments and length of service are equal, on the basis of the scale of pay of the officer, the officer working in a post having higher scale of pay taking precedence over the officer in receipt of lower scale of pay.

- (10) 'Residence' means any building under the control of the Kendriya Vidyalaya, Regional Office(s) and Headquarters office of the Kendriya Vidyalaya Sangathan, and authorised to be used as residence, including residence belonging to the sponsoring agencies and handed over to the Sangathan for allotment to the employees of the Sangathan.
- (11) 'Sangathan' means Kendriya Vidyalaya Sangathan including its Headquarters office, Regional Offices, Kendriya Vidyalayas and any other establishment under it.
- (12) 'Subletting' includes sharing of accommodation by an allottee with another person with or without payment of licence fee by such other person.

Explanation:-

Any sharing of accommodation by an allottee with close relations who do not contribute anything towards rent or Licence fee of the portion occupied by them shall not be deemed to be subletting.

Note: In these rules 'he' in relation to an employee of the Sangathan includes 'She' and 'Wife' includes 'Husband' as the case may be.

4. **Ineligibility of Employees owning House(s)**

- (1) No employee of the Sangathan shall be eligible for allotment of residence if either he or any member of his family owns a house within 15 Kms (20 Kms for Delhi, Calcutta, Bombay and Chennai) from place of his posting.
- (2) Notwithstanding anything contained in clause (1) of this rule, the Allotting Authority may allot or reallocate a residence to any employee if-
 - (a) The house owned by him, his wife, any dependent child or by his father/mother or any other dependent relation has been requisitioned by the Government/Local authority; or
 - (b) It is proved to the satisfaction of the Allotting Authority that such house has been given out on lease:
 - i) Before the posting of the employee to the Vidyalaya, Regional Office(s) and Headquarters office of the Sangathan; and
 - ii) The Allotting Authority is satisfied that it is not possible for the lessor, for reasons beyond his control, to obtain vacant possession of the house;

Provided that if at any time it appears to the Allotting Authority that no effort has been made to obtain vacant possession of the house, it shall be open to the Allotting Authority to cancel the allotment and require the allottee to vacate the residence forthwith and to recover the damages at the rates prescribed by Government of India or the Sangathan as damages from the date of such cancellation till the residence is vacated.

- (3) When after a residence has been allotted to an employee, he or any member of his family becomes owner of a house within the limits mentioned in clause (1) of this rule, such employee shall notify the fact to the allotting authority and shall vacate the residence allotted to him by the Sangathan under these rules within a period of one month from the date the house is provided with electricity connection.
- (4) The provisions of this rule will not apply where sufficient number of residences are available for allotment to all the applicant.

5. **Allotment to Husband and Wife**

- (1) No employee shall be allotted a residence if his/her spouse has already been allotted a residence at the same station either by the Sangathan or by the Central or State Govt. or UT Administration or a Public Sector Undertaking or an Autonomous Body mainly financed/controlled/managed by the Central/ State Government or by his/her employer; unless such residence is surrendered;

Provided that this clause shall not apply where the husband and wife are residing separately in pursuance of an order of judicial separation made by a court.

- (2) Where two employees in occupation of separate residence by any of the authorities or bodies mentioned above, marry each other they shall within one month of their marriage surrender the residence allotted by the other agency if the allotment made by the Sangathan is to be retained. If residence in such a case is not surrendered, the allotment of the residence (or if both residences have been allotted by the Sangathan the allotment of the residence of the lower type) by the Sangathan shall be deemed to have been cancelled on the expiry of such period.
- (3) Where both husband and wife are employed under the Sangathan the title of each of them to allotment of residence under these rules shall be considered independently.
- (4) Where both husband and wife are Sangathan employees residing in the same residence allotted by the Sangathan and the employee to whom the residence is allotted is transferred or promoted and posted out of station, the existing residence may be allowed to be retained by his spouse till alternative accommodation as per entitlement of the spouse is made available provided a written request for the said purpose is submitted within 30 days of the relief of the allottee. However, this will not apply to other family members.

6. Classification of Residence and Eligibility

- (1) Save as otherwise provided by these rules and employee will be eligible for allotment of a residence of the type shown in the table below:

Type of residence	Range of monthly emoluments on the first day of the allotment year concerned (Pre-revised)
I	Upto Rs.949/-
II	Rs.950 - 1499/-
III	Rs.1500 - 2799/-
IV	Rs.2800 - 3599/-
V	Rs.3,600/- and above.

7. Application for Allotment

- (1) Applications for allotment shall be invited by the Allotting Authority in such form and manner and before such date as may be specified by him.
- (2) An employee joining duty on transfer or on first appointment may submit his application to the allotting authority within a month of his joining duty.
- (3) Application received under clause (2) above on or before the 20th day of a calendar month shall alone be considered for allotment in the succeeding month.

8. Basis of Allotment

- (1) Save as otherwise provided in these Rules, a residence falling vacant will be allotted preferably to an applicant desiring a change of accommodation in that type, and if not required for that purpose, to an applicant without accommodation in that type having the earliest priority date for that type of residence.
- (2) Allotment of the residences earmarked for a specific employee or classes of employees shall be made only to that specific employee of those classes of employees in whose favour the residence has been earmarked.
- (3) Employees joining the Sangathan on deputation may be allotted residence of the eligible category or one category below on priority.
- (4) Separate seniority list will be prepared showing the order in which the allotment is to be made, for each type of residence.

9. Earmarking of Residences.

Notwithstanding anything contained in these rules, any accommodation may be earmarked for allotment to such officer or officers of the Sangathan as may be specified by the Commissioner.

10. Allotment Committee

- (1) All applications for allotment shall be considered by the Allotment Committee constituted separately for each Kendriya Vidyalaya, Regional Office, the Headquarters office or any other establishment of the Sangathan consisting of such members as may be prescribed by the KVS Hqrs.
- (2) The Committee shall draw up a list of applicants eligible for allotment in the order in which residence may be allotted during the allotment year. The list shall remain valid for one year. A fresh list will be prepared and approved by the Allotment Committee at the beginning of each allotment year.

Note:- The Allotment Committee may allot an appropriate place in the list to the employees joining during the middle of the year and apply for residence as mentioned in Rule 7.

- (3) A residence falling vacant will be allotted by the allotting authority strictly in accordance with these rules after taking into account the list prepared by the allotment committee under clause (2) of this rule. In the event of difference of opinion between the allotting authority and allotment committee, the matter will be referred to the authority immediately higher than the allotting authority whose decision in the matter shall be final.
- (4) A letter of allotment shall be issued in duplicate to every employee to whom a residence is allotted and he shall be required to convey his acceptance or otherwise in writing (on one copy of the letter) of the terms of the allotment stipulated therein before actual possession of the residence is made over to him.

(5) If an employee to whom a residence is allotted does not accept the allotment or take possession of the residence within a period not exceeding 8 continuous days, from the date of receipt of the letter of allotment, the allotment will be treated as cancelled and he/she shall not be eligible for another allotment for a period of one year from the date of the allotment letter.

11. Non-acceptance of Allotment or offer or failure to occupy the allotted residence after acceptance.

If any employee fails to accept the allotment of a residence within five days or fails to take possession of that residence after acceptance within eight days from the date of the receipt of the letter of the allotment, he/she shall not be eligible for another allotment letter. Such an employee will also not be eligible to the drawal of HRA for the period during which the allotted residence remains vacant or surplus.

12. Period for which allotment subsist and the concessional period for further retention.

(1) An allotment shall be effective from the date on which it is accepted by the employee which should be communicated within 5 days from the date of its receipt and shall continue in force until:

- (i) the expiry of the concessional period permissible under clause (2) of this rule after the employee ceases to be on duty in the Sangathan;
- (ii) it is cancelled by the Allotting Authority or is deemed to have been cancelled under any provisions of these rules;
- (iii) it is surrendered by the employee; or
- (iv) the employee ceases to occupy the residence.

(2) A residence allotted to an employee may be retained on the happening of any of the events specified in column (1) of the table below for the period specified in the corresponding entry in column (2) thereof, provided that the residence is required for the bonafied use of the employee or members of his family:-

<i>Events</i>	<i>Permissible period for retention of the Residence</i>
i) Resignation, dismissal removal from service termination of service or unauthorised absence without permission.	1 month
ii) Retirement or terminal leave.	4 months
iii) Death of the allottee.	6 months
iv) Transfer to another KV/RO Headquarters at the same or other Station in India.	2 months

v)	Transfer to another establishment outside the Sangathan or on deputation/foreign service in India.	2 months
vi)	Transfer to a KV outside India	4 months
vii)	Leave (other than leave preparatory to retirement, maternity leave, medical leave, or study leave).	4 months
a)	Maternity leave.	For the period of maternity leave plus leave granted in continuation subject to the maximum of five months.
viii)	Leave Preparatory to retirement or earned leave granted to employees who retired under 56(J).	For the full period of leave on full pay subject to maximum of 180 days in the case of leave preparatory to retirement and four months in other cases, inclusive of the period permissible in the case of retirement.
ix)	Study leave in or outside India.	For the period of study leave.
x)	Deputation outside India	For the period of deputation but not exceeding six months.
xi)	Leave on medical ground	For the period of leave but not exceeding six months.
xii)	On proceeding on training	For full period of training.

Explanation I - Where an employee on transfer is sanctioned leave and avails of it before joining duty at the new place of posting he may be permitted to retain the residence for the period mentioned against items (iv), (v), (vi), and (vii) mentioned in clause (2) of this rule or for the period of leave, whichever is more.

Explanation II - Where an order of transfer is issued to an Employee while he is already on leave, the period permissible under explanation I, shall count from the date of issue of such order.

((4) Where a residence is retained under clause (2), the allotment shall be deemed to be cancelled on the expiry of the admissible concessional period unless immediately on the expiry thereof the employee resumes duty in the Sangathan.

Where an employee is on medical leave without pay and allowances, he may retain his residence by virtue of the concession under item (xi) of the Table

below clause (2);

Provided he remits the licence fee for such residence in cash every month and where he fails to remit such licence fee for more than two months, the allotment shall stand cancelled.

- (5) An employee who has retained the residence by virtue of the concession under item (i) or item (ii) of the Table below clause (2) shall, on re-employment in the Sangathan, within the period specified in the said Table, be entitled to retain that residence and he shall also be eligible for any further allotment of residence under these rules;

Provided that if the emoluments of the employee on such re-employment do not entitle him to the type of residence occupied by him, he shall be allotted a lower type of residence.

- (6) Notwithstanding anything contained in clause (2), (3) or (5) of this rule when the employee is dismissed or removed from service or when his services have been terminated and the competent authority is satisfied that it is necessary or expedient in the public interest to do so the competent authority may cancel the allotment of the residence made to such Sangathan employee either forthwith or with effect from such date prior to the expiry of the period of one month referred to in item (i) of the Table below clause (2) as he may specify.
- (7) The employees transferred and posted in North Eastern Region, Andaman & Nicobar Islands will be eligible to retain the residence allotted under these rules for the period prescribed by the Government from time to time.

13. Maintenance of Residence

- (1) An employee to whom a residence has been allotted shall maintain the residence and premises in a clean and hygienic condition to the satisfaction of the Allotting Authority and local authorities such as State Govt., Municipal Bodies etc. The employee shall not grow trees, plants etc. contrary to the instructions issued by the authorities or cut or remove any existing tree or plants without prior permission of the Allotting Authority. The trees or plants belong to the Vidyalaya and not to the allottee. The employee shall not make any additions and alternations to the residence and shall not deface the glasspanes, walls, floors, etc. No inflammable article shall be stored in the residence.
- (2) No employee or his/her spouse or dependent(s) is permitted under any circumstances to keep animals like Cow, Buffalo, Goat, Horse etc. Violating this clause will be treated as misconduct on the part of the employee and the allotment of residence will be liable to be cancelled. In addition to this it will be treated as breach of these rules for which the same penalty or damages will be applicable as mentioned under Rule XIV sub rule (3) to (7).

14. Personal Liability of the Employee for Payment of Licence Fee

- (1) The employee to whom a residence is allotted shall be personally liable for the

licence fee thereof and for any damage beyond normal wear and tear caused thereto or to the furniture fixtures or fittings or services provided therein during the period for which the residence has been and remains allotted to him or where the allotment has been cancelled or is deemed to be cancelled under any of the provisions in these rules, until the residence alongwith the outhouses appurtenant thereto have been vacated and full vacant possession thereof has been restored to the allotting authority.

- (2) Where the employee to whom a residence has been allotted is not a permanent Sangathan employee he shall execute a security bond with a surety who shall be a permanent employee of the Sangathan of equal or higher status for due payment of licence fee and other charges due from him in respect of such residence and services and any other residence provided in lieu.
- (3) If the surety ceases to be in Sangathan service or becomes insolvent or withdraws his guarantee or ceases to be available for any other reasons, the employee shall furnish a bond executed by another surety within thirty days from the date of his acquiring knowledge of such event or fact and if he fails to do so, the allotment of the residence to him shall unless otherwise decided by the allotting authority be deemed to have been cancelled from the date of that event.

15. Mutual Exchanges of Residence

Employees to whom residence of the same type have been allotted under these rules may apply for permission to mutually exchange their residences. Permission for mutual exchange may be granted if both employees are working in the same Vidyalaya/Regional Office/Headquarters office of the Sangathan and if neither is likely to retire within 6 months and if neither is, as far as known to the Allotting Authority, likely to be transferred out within 6 months.

16. Sub-letting and Sharing of Residences

- (1) No employee shall share the residence allotted to him or any of the outhouses, garages and stables, appurtenant thereto except with the employee of the Sangathan eligible for allotment under these rules. The Servants' quarter, outhouses, garages and stables may be used only for the bonafide purposes including residence of the servants of the allottee.
- (2) No employee shall sublet the whole or any part of his residence;

Provided that an employee proceeding on leave may accommodate, in the residence any other employee, as a caretaker, for a period not exceeding six months.
- (3) Any employee who shares or sublets his residence shall do so at his own risk and responsibility and shall remain personally responsible for any licence fee payable in respect of the residence and for any damage caused to the residence or its precinct or grounds or services provided therein beyond fair wear and tear.

17. Consequences of Breach of Rules and Conditions

- (1) If an employee to whom a residence has been allotted shares his residence or sublets it or erects unauthorised structure or uses it for a purpose other than that for which it is intended or tempers with the electric or water connection or commits any other breach of the rules in this behalf or of the terms and conditions of the allotment or uses the residence or the premises or pursuits; or suffers the residence or premises to be used for any purpose which the allotting authority considers to be improper or conducts himself in a manner which is prejudicial to the maintenance of the harmonious relations with his neighbours or has knowingly furnished incorrect information in any application or written statement with a view to securing the allotment, the Allotting Authority may without prejudice to any other disciplinary action or any other action specified hereunder that may be taken against the employee, cancel the allotment of the residence.

Explanation - In this clause the expression 'employee' includes, unless the context otherwise requires, a member of his family and any person claiming through the employee.

- (2) If an employee sublets a residence allotted to him or any portion thereof in contravention of these rules, he may without prejudice to any other action that may be taken against him, be charged damages at the rates that may be fixed by the Government of India or the Sangathan from time to time. The amount of damages to be recovered in each case will be decided by the allotting authority on merits.
- (3) Where action to cancel the allotment is taken on account of unauthorised subletting of the premises by the allottee, a period of 30 days shall be allowed to the allottee, and any other person residing with him therein to vacate the premises. The allotment shall be cancelled with effect from the date of vacation of the premises or expiry of the period of 30 days from the date of the orders of the cancellation of the allotment, whichever is earlier.
- (4) Where the allotment of residence is cancelled for conduct prejudicial to the maintenance of harmonious relations with neighbours, the employee at the discretion of the allotting authority may be allotted another residence at any other place.
- (5) The allotting authority shall be competent to take all or any of the actions under clauses (1) to (4) of this rule and also to declare the employee, who commits the breach of rules and instructions issued to him to be ineligible for allotment of residence for a period of 5 years and this period of ineligibility shall operate even if he is transferred to other Vidyalaya/Office or Sangathan.
- (6) An employee/allottee who unauthorisedly sublets the residence or commits any other breach of the rule(s) shall also render himself to disciplinary action.

18. Recovery of Licence Fee

- (1) The House Rent Allowance if any admissible to the employee shall not be paid

to the allottee of a residence and the allottee of the residence shall pay flat rate of licence fee as fixed for the residence by the Sangathan or the sponsoring authority from time to time, for the period during which the allotment subsists.

- (2) In addition to the licence fee, the allottee will bear the expenditure on consumption of water and electricity in respect of the residence.
- (3) The payment of water, electricity charges etc. will be made by the allottee direct to the authorities concerned. If no separate meters for consumption of water and electricity are available in residence, the share for each residence, as determined by the allotting authority will be payable and deducted from the pay bill alongwith the licence fee.

19. Overstayal in Residence after Cancellation of Allotment

Where, after an allotment has been cancelled or is deemed to be cancelled under any provision contained in these rules, the residents remains or has remained in occupation of the employee to whom it was allotted or of any persons claiming through him, such employee shall be liable to pay damages for use and occupation of the residences, services, furniture and garden charges etc. as may be determined by the Government or the Sangathan from time to time. This is without prejudice to the right of the competent authority to evict him from the residence and the disciplinary action that may be initiated against such defaulting employee.

20. Applicability to Rules framed by the Government

The Allotment of Government Residences (General Pool in Delhi) Rules of the Government and the orders issued thereunder shall mutatis-mutandis apply in respect of the matters not provided under these rules as also in matters of reservation of residences for allotment to the SC/ST and other categories of employees.

21. Applicability of the Rules of sponsoring Agencies

Notwithstanding anything contained in these rules, the orders and rules of the sponsoring agencies shall mutatis-mutandis apply where the terms and conditions of allotment so provide.

22. Relaxation of Rules

The Commissioner of the Sangathan or any other officer designated by him for the purpose may for reasons to be recorded in writing relax all or any of the provisions of the rules in the case of any employee or residence or class of the employees or types of residences.

23. Interpretation of Rules

If any question arises as to the interpretation of these rules, it shall be decided by the Commissioner of the Sangathan whose decision shall be final.

APPENDIX 29

BUS SERVICE IN KENDRIYA VIDYALAYAS

The enclosed draft agreement is based on the form circulated for evolving a uniform pattern for Bus facility in Kendriya Vidyalayas vide KVS letter No.F.7-15/84-KVS(IA) dt. 14.3.1985.

2. The bus service will be arranged on 'No profit, no loss' basis.
3. It should be ensured that no unauthorised person whether he/she is a teacher or a student is able to avail of free bus facility and if the number of commuters exceeds the permissible limit in a bus, its benefit is duly extended to them under clause 6(b) of the agreement form.
4. An amount of Rs.100/- per additional bus alongwith Rs.500/- for the first bus, recoverable from the contractor under clause 14 of the agreement form, may be paid to the school officials handling the transport arrangements and accounts connected with the buses and may be shared by the supervisory and clerical staff in the ratio of 3:2.
5. Under Section 194 C of the Income Tax it is obligatory on the part of the disbursing officer to deduct Income Tax at source at the prescribed rates in respect of transport contracts.

DRAFT AGREEMENT

This agreement is executed between hereinafter referred to as 'Contractor' and the Principal Kendriya Vidyalaya hereinafter referred to as 'Principal for providing buses for the transportation of children of Kendriya Vidyalaya..... from the final points as decided by the Principal to the school and back on the following conditions:-

1. The contract will remain in force for the period from to..... The contract may be renewed after its expiry if both parties, Contractor and Principal agree for its further renewal.
2. The Contractor shall pay a sum of Rs.2000/- per bus as security deposit before commencement of this contract. The deposit shall remain with the Vidyalaya and will be refunded after one month from the expiry of the contract.
3. The Contractor must have his own fleet of buses comprising requisite number of buses required by the Vidyalaya for Bus Service. He shall not transfer or sublet the contract without the prior consent of the Principal.
4. (a) The Contractor shall provide buses of latest model, in good condition with comfortable seats for students, before leaving the garage they should be checked up to ensure that nothing is mechanically or otherwise wrong with the bus to avoid any break down or accident.
 (b) In case of a break down or accident, the Contractor will provide an alternative transport to children. If this is not done, then and there or within reasonable time, the Principal will be authorised to make any other arrangement,

viz., hiring taxi/scooter at the expense of the contractor. In case of accident no extra payment will be made if the bus is utilised to send an affected student or teacher to the hospital/nursing home/dispensary. The term 'Reasonable time' mentioned above will be interpreted by the Principal and his discretion in this regard will be binding on the contractor.

(c) The Contractor would display the Vidyalaya name board for marking the bus conspicuously distinguishable even from a distance from other buses on the road.

5. (a) The Contractor will provide for each bus a driver and conductor who should be competent, careful, duly licensed, trustworthy, civilised and respectful. The driver and conductor should be properly dressed. The Contractor shall be responsible for any misbehaviour or indiscipline of the staff provided by him. Any complaint lodged by the Principal in this regard shall be attended to by the Contractor and he shall intimate to the Principal in writing the action taken by him against the defaulting staff.

(b) The Contractor's staff viz; the conductor will be responsible for the safe boarding and dropping of students. The conductor and driver assigned to the bus will not be changed frequently and without prior intimation to the Principal.

(c) In addition the Contractor will be bound to comply with all the instructions and guidelines issued by the Supreme Court of India and State Transport Authority in connection with the transporting of school children from their respective stop to Vidyalaya and back.

6. (a) The number of students carried in each bus at a time shall not exceed seating capacity of bus - 50 seats + 15 or as fixed by State Transport Authority whichever is less. The Contractor will be bound to provide an additional bus on a particular route, when another 20 students make request to the Principal for use of the bus on that route.

(b) In case the Contractor fails to provide an additional bus when the number of commuters exceeds the seating capacity by 20, the Principal have the authority to make a proportionate reduction in the rates chargeable from the students.

7. The Contractor will supply only the buses which are adequately insured against all damages by fire, collision, accident etc. He shall be responsible for all damages to property, persons or animals caused by his negligence or default or by the negligence or default of any of his agents/employees deployed in running the buses. The Contractor shall also meet any other expenses arising out of the challans accidents etc.

8. (a) The Contractor shall accommodate two teachers deputed by the Principal in each bus free of charge to maintain discipline among students in the bus. No unauthorised person will be allowed in any case.

(b) The Contractor shall allow free concession to the third or subsequent

child of the same parent. The first two children of the same parent shall be charged full.

(c) All the children of the employees working in KVS/Kendriya Vidyalayas would be charged at 50% of usual bus charges from the other children.

9. (a) The various routes, picking up points for students and the timings of running of buses will be fixed by the Principal. The Principal may extend, alter or introduce new bus routes or change the timings in his discretion in order to suit the convenience of school children.

(b) If the bus is late by more than 10 minutes causing inconvenience to students, staff and the school, the students will travel by taxi from their stops to the Vidyalaya and the amount paid by the students will be debited to the accounts of the Contractor.

10. The maximum rate chargeable from the students from various picking up points will be as under:-

Route No.1	Route No.2	Route No.3
------------	------------	------------

11. Collection of charges from students will be made through the Principal, who will operate a separate Bank Account for the transactions connected with the buses. Necessary stationery, i.e. Receipt Books, Bus Passes, Cash Book etc. will be provided by the Contractor. The Principal or the School will not incur any expenditure or undertake any financial liability for collection of money from students.

12. The Contractor will provide transport free of cost required for the trips to the Bank and back to deposit the collections made from students on account of fees etc.

13. The school Official dealing with the bus account and the cash will furnish a fidelity bond from the LIC for Rs.15,000/-. The premium required for the fidelity bond will be paid by the Contractor.

14. An amount of Rs.100/- per bus alongwith an initial amount of Rs.500/- shall be paid by the Contractor to the school officials who shall handle the transport arrangements and accounts connected with the buses on behalf of the contractor. Thus for one bus the payment will be Rs.500/- for 2 buses Rs.600/- for 3 buses Rs.700/- and so on.

14A. In respect of the Buses hired from Government agencies who do not agree to pay any honorarium to the Kendriya Vidyalaya official entrusted with the responsibility of keeping the Bus A/Cs etc., the official may be paid honorarium at the rates prescribed above, out of the collections realised from the students using the Bus Service. For this purpose, the collections may be suitably adjusted.

15. Payment due to the Contractor for a month shall be made by the Principal by a cheque marked 'Account Payee only' by 15th of the following month. The

Contractor shall have the right to refuse bus facility to a student who has not paid the bus charges for the previous month. A week's notice for refusing bus facility to any students will be given through the Principal.

16. Payments will be made to the Contractor for 10 months in a year w.e.f._____. No payment will be made to the Contractor for 2 months in respect of Summer/ Winter vacations etc.
17. The contract can be terminated before the expiry (vide clause 1 above) by either party by giving two months' notice in writing to the other party without assigning any reason.
18. The Contractor will produce actual registration certificates from the Competent Transport Authority in respect of requisite number of buses required for school service before this agreement could be executed.
19. In the matter of any doubt or dispute, the decision of the Principal will be final.
20. Extra trips on routes will be paid on monthly average basis.

Principal
Kendriya Vidyalaya

Witness

Contractor

- 1.
- 2.
- 3.

APPENDIX 30

THE KENDRIYA VIDYALAYA SPORTS CONTROL BOARD

1. **Name:** Name of the Board will be "Kendriya Vidyalayas Sports Control Board".
2. **Definition:**
 - (a) Vidyalayas means all Kendriya Vidyalayas under the control of the Kendriya Vidyalaya Sangathan.
 - (b) Sports includes all recognised games, athletics and gymnastic events, both for boy and girl students.
 - (c) The Central committee means the Executive Committee of the Board functioning at the Headquarters of the Sangathan. Regional Committee means the Executive Committee of the Board for each Region.
 - (d) Other words have the usual meaning as in the Kendriya Vidyalaya Sangathan's Education Code.
3. **Functions of the Board:**
 - (a) To foster and promote sports among the students of Kendriya Vidyalayas.
 - (b) To organise and assist in organising tournaments.
 - (c) To draw a calendar for the regional and annual sports events.
 - (d) To fix fees, locations, to buy store and distribute any articles and prizes for the conduct of the regional and Central Sports competitions.
 - (e) To select the Kendriya Vidyalaya Sangathan teams for Sports competitions organised by outside bodies.
 - (f) To make arrangements for intensive training of regional and national teams of Kendriya Vidyalayas in Sports and to incur expenditure on such training as the Board may desired.
 - (g) To receive money from the Kendriya Vidyalayas and the Kendriya Vidyalaya Sangathan, donations from persons interested in the promotion of sports in Kendriya Vidyalayas.
 - (h) To do all such activities as may be conducive to the development at Sports in Kendriya Vidyalayas.
 - (i) To organise a establishment necessary for promoting its activities.
4. **Organisation:**

All functions of the Board will be carried out by the Central Executive committee at the Sangathan's Headquarters. The Central Committee will be helped in its activities by Regional Executive Committees in every region.

5. **Composition of the Central Executive Committee:**

The Central Executive Committee will comprise:

Commissioner	:	Chairman
Jt. Commissioner (Academics)	:	Vice Chairman
Dy. Commissioner (Academics)	:	Member
Dy. Commissioner (Finance)	:	Treasurer
All Asstt. Commissioners	:	Members
3 Principals to be nominated by the Commissioner by rotation every year.	:	Members

(One of the 3 will be a lady. No member who is a member of the Regional Executive Committee will be nominated to the Central Executive Committee).

Principals and 2 Kendriya Vidyalayas having sports hostels	:	Members
Two Physical Education Teachers to be nominated every year	:	Members
Officer on Special Duty (Acad.)	:	Member
Asstt. Commissioner (Sports)	:	Member-Secretary

6. **The Composition of each Regional Executive Committee will be:**

Asstt. Commissioner	:	Chairman
Two Principals of Kendriya Vidyalayas (One a male and another a female to be nominated by the A.C. by rotation every year).	:	Members
Two Male and Two Female PETs from Kendriya Vidyalayas to be nominated by the Asstt. Commissioner. (The nominations will be for a period of two years)	:	Members
Administrative Officer of the Regional Office	:	Treasurer

The Education Officer at the Regional Hqrs. or if no Education Officer is available, a Principal of a Kendriya Vidyalaya in the Hqrs. station of the Regional Office to be nominated by the Assistant Commissioner

:	Secretary
---	-----------

7. Functions of the Executive Committee:

- (a) The Central Executive Committee will be overall in charge of all activities for the promotion of sports in all Kendriya Vidyalayas. The Regional Committees will help the Central Committee and will be responsible for promotion of sports activities in Kendriya Vidyalayas of their respective regions.
- (b) The Central Executive Committee will meet at least once a year. The Regional Executive Committee will meet at least twice a year.
- (c) The quorum for a meeting of the Central or Regional Executive Committee will be 1/3rd of the number of members on roll of the Committee.

8. Funds:

The Funds of the Board will comprise:

- (a) Contributions from the Kendriya Vidyalaya's Pupils' Fund.
- (b) Allocations by the Sangathan of funds from the grants given by the Government of India.
- (c) Donations in cash and kind given by persons interested in the promotion of sports in Kendriya Vidyalayas.

8. Vikas Nidhi Contribution:

- (i) Each Kendriya Vidyalaya will subscribe every year a sum equivalent to 4% of total Vikas Nidhi collection to the Regional Sports Control Board and 2% to the Central Sports Control Board for promotion of sports activities. However, the Vidyalaya at Kathmandu and Moscow are exempt from such subscription and so also the newly opened Vidyalayas for the first academic year.
- (ii) It shall be open for the Regional or Central Executive Committees to seek higher subscription from Vikas Nidhi for the construction of sports pavilions, stadia, gymnasia or such other facilities with prior approval of the Commissioner.

APPENDIX 31

INTRODUCTION OF INFORMATICS PRACTICES (CODE No.065) AS AN ELECTIVE SUBJECT AT +2 STAGE

We had introduced "Computer Science" as an elective subject at +2 stage in some Kendriya Vidyalayas. Meanwhile CBSE gave option of "Informatics Practices" (Code No.065) from the academic session 1998-99. The course content of this elective subject gives more emphasis on information technology tools and their use while in *Computer Science*, the stress is on programming. Since "Informatics Practices" has been found to be more useful, it has been decided to allow all Vidyalayas to introduce Informatics Practices as an elective subject at +2 stage in class XI from the academic session 2000-2001. This will, however, be subject to the condition that the Vidyalaya is in a position to make the necessary arrangements for running Classes for this subject. To have uniformity in Kendriya Vidyalayas, "Computer Science" will not be there any longer in Class XI from the session 2000-2001 and schools will have only "Informatics Practices" at +2. However, for class XII, the Computer Science will continue upto Academic session 2000-2001. All the Kendriya Vidyalayas are requested to follow the norms and criteria as stated herein below:

(1) Admission:

The students of Science and Commerce stream can opt for this elective subject. The number of students for Informatics Practices as an Elective subject will be restricted to 30 for one section only. The students of neighboring Kendriya Vidyalayas can also join this subject. The admission for Informatics Practices should be based on marks obtained in Class-X examination. The admission will be as per merit list upto prescribed strength of 30 students only.

(2) Part-time Teacher:

The VMC of Vidyalaya concerned may engage a qualified teacher on part-time contractual basis as per the qualification mentioned below by paying remuneration @Rs.100/- per period out of the funds available for this purpose. All Kendriya Vidyalayas, which decide to introduce this subject, have to manage with part-time teachers with the required qualifications. No separate sanction would be accorded in the staff sanction of the school for this purpose. This letter may be treated as a general authority to all schools for engaging part-time teachers for this purpose. The guidelines given in letter 1-1/94-KVS (RP-II) dated 24/4/2000 on engaging of Part-time teachers must be followed. Only the remuneration would be Rs.100/- per period as mentioned above.

Qualification of Part-time Teacher

- (i) M.Tech (Computer Science) or B.E./B.Tech. (Computer Science) from a recognized University.
- (ii) MCA or M.Sc. (Computer Science) from a recognized University.

Or

- (iii) Post Graduate (Mathematics/Science) with B.Sc. (Computer Science component consisting of at least 1/3 of Science Courses) from a recognized University.

Or

- (iv) Post-Graduate (Maths/Science) with PG Diploma in Computer Applications from recognized University.
- (v) Post Graduate (Maths/Science) with DOEACC 'A' level.

(3) Computer Fee

A separate Computer Science Fee of Rs.40/- per month is to be charged from each child for this Elective Subject. The fee will be charged from all the students, which includes children of Kendriya Vidyalaya wards, girls, and all Other categories. The Computer Science fee is to be credited into a separate head of account in the 'Vidyalaya Vikas Nidhi Account' and to be utilized for the purpose of purchase and maintenance of hardware, purchase of consumables like Printer ribbons, floppies, stationary etc. and for the payment of remuneration to teachers/instructors. The amounts collected on account of Computer Science fee is strictly to be used for the purpose of Computer Education and not to be utilized for any other purpose. The unspent amount is to be carried forward and is to be utilized during the successive years for Computer Education. The provision contained in Chapter 21 of the Account Code and Appendix VI of Accounts Code stand modified to this extent. While incurring the expenditure out of the funds collected on account of this subject, the guidelines/instructions for purchases given in Accounts Code as well as in General Finance Rules are to be observed directly.

(4) Syllabus:

The CBSE syllabus for Informatics Practices (Code No.065) as an Elective subject is to be followed.

(5) Computer Hardware and Software:

The Vidyalayas should develop adequate computer laboratory for teaching of this subject. They should also purchase necessary computer hardware and software out of the Vidyalaya Vikas Nidhi following prescribed purchase procedure.

PART III
ACCOUNTS FORMS

**MONTHLY REPORT ON THE FINANCES OF KENDRIYA VIDYALAYA
FOR THE MONTH OF.....**

**PART—I
FUNDS FLOW PROGRESS**

<i>Head of Account</i>	<i>Approved Funds BE/RE sanctioned by Asstt. Commissioner</i>	<i>Expenditure during the month</i>	<i>Progressive expenditure upto this month</i>
1. Pay & Allowances			
2. Recurring Expenditure			
3. Non-Recurring Expenditure			
4. Total Gross (1+2+3)			
5. Internal Receipt			
6. Total Net (4-5)			

**PART—II
CASH FLOW PROGRESS**

1. Closing balance on the last day of the previous month
2. Total Receipts during the month as per Cash Book
3. Total (1+2)
4. Total disbursement during the month as per Cash-Book
5. Closing balance on the last day of this month

PART---III
(REVIEW)

1. Saving/Excess of up-to-date expenditure on the proportionate budgeted provisions against item 6 in Part-I and reasons for the same.
 2. Opening balance as on 1st..... and total funds received from the Sangathan thereafter.
 3. Particulars of liabilities on the last day of the month which are due for immediate discharge.
-

Note: In case of Regional Offices and Headquarters Office of the Sangathan Sl. No. 2&3 of Part-I will be substituted by "Contingencies" and "Other Misc. Expenditure".

Principal/Asstt. Commissioner

REQUISITION OF FUNDS

Name of the Kendriya Vidyalaya _____

For the Month(s) of _____ (Due date 7th of each month)

1. Pay & Allowances for -
2. Other recurring expenditure
3. Non-recurring expenditure
4. Construction
5. Maintenance & Repairs
6. Other sanctioned expenditure
7. Loans & Advances
8. Gratuity, Provident Fund etc.

Total (x) _____

Less

1. Opening balance as on 1st _____
after disbursement of salary for the
month of _____
2. Available Provident Fund and Group
Insurance receipts
3. Internal Receipts
4. Funds for disposal for the following
purposes:- _____

Total (y) _____

Net Requirement (x-y) _____

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 economy in expenditure.

Principal

REGISTER TO WATCH THE RECEIPT OF FUNDS FROM KENDRIYA VIDYALAYA SANAGATHAN

NAME OF THE KENDRIYA VIDYALAYA.....

<i>Sl. No.</i>	<i>No. & date of the sanction of the Sangathan</i>	<i>Amount sanctioned</i>	<i>Purpose for which funds sanctioned</i>	<i>No. & 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>Initials of Principal</i>
1	2	3	4	5	6	7	8

REGISTER OF STRENGTH OF STUDENTS ON THE FIRST OF _____

Class	No. of Sections	Strength			Full Fee	Hall Fee	Free	Total
		Boys	Girls	Total				

PRE-PRIMARY**Primary**

I
II
III
IV
V

Middle

VI
VII
VIII

Secondary

IX
X

Senior Secondary

XI
XII

COMBINED REGISTER OF DAILY ATTENDANCE AND FEE COLLECTION REGISTER

Kendriya Vidyalaya..... Class Section for the month of

Admission Register No. Serial No.	Particulars of Concession	Days of Class the Month			No. of attendance for the month	No. of attendance brought forward	Total No. of attendance fee Rs.P	Admission Readmission fee Rs.P	Tuition Fee realised Rs.P	Late payment fines Rs.P	Arrears realised Rs.P	Vikas Nidhi Rs.P	Miscellaneous Rs.P	Total Rs.P	Receipt No. and date Rs.P	Remarks
		Name of Scholar	1	2													3

Amount realised and credited

Date	Receipt No.		Admission/ Readmission Fee	School Fund				Vikas Nidhi				G.Total (7 + 11)	Ints. of the Class Teacher	Dated sig. of cashier
	From	To		Tuition Fee	Late Payment Fines	Arrears reali- zed	Total	Vikas Nidhi Fee	Misc.	Arrears of Vikas Nidhi	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	

Receipt for fees Collected

(TO BE PREPARED IN DUPLICATE)

KENDRIYA VIDYALAYA

Sl.No.

Dated_____

Name of Student

Admission No.

Class

Section

Fees for the Month of _____

Nature of Concession, if any, _____

Particulars	Rs.	P.
1. Tuition fee		
2. Admission fee		
3. Re-admission fee		
4. Late payment fee		
5. Vidyalaya Vikas Nidhi		
6. Computer Science Fee/Computer Fee		
7. Security Deposit (Science)		
8. Library fine		
9. Hostel Fund Fee : Boarding		
Lodging		
10. Caution Deposit (Hostel)		
11. Others _____		

Total :

Amount in words

Ledger folio No.

(Hostel)

Signature of Teacher

UDC/Librarian

SUMMARY OF DAILY COLLECTION OF FEES

Class	Section	Receipt Nos.	Total No. of receipts	School Fund							Vikas Nidhi			Security Deposit	Grand Total (11+14+15)	Initials of the Teacher	Date of deposit into Bank	Initials of U.D.C.	Initials of Principal
				Admission Fee	Tuition Fee	Re-Admission Fee	Late Payment Fee	Library Fine	Total	Fee	Other authorised collection	Total							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

482

Total for the Day

Progressive Total

RECEIPT FOR MISCELLANEOUS INCOME

(To be prepared in duplicate)

K.ENDRIYA VIDYALAYA _____

Sil.No. _____

Dated _____

Received with thanks the sum of Rs. _____ (Rupees
_____) in cash/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. Late 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 re-garding re-jection of quotation etc.</i>
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484

Signature of Principal

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>	

Signatures of members of Purchase Committee

Prepared by.....
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														DEDUCTION												
Sl. No. of posts	Name of incumbent	No. of days for which drawn	Rate of pay	Pay-Spl. Pay	Leave Salary	D.A.	H.R.A.	CCA-HCA	Transport Allowance	Winter Allowance	Washing/other allowance	Management's share of CPF	Total	Income Tax	GPF Contribution	GPF Advance Recovery	GPF of Deputationists	CPF Contribution	CPF Advance Recovery	Management's share of CPF	Other Deductions	Total deductions	Net Amount Payable	No. & Date of 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	27

Section I Principal (Scale Rs. _____)

K.V.S.'s Sanction No. _____ dated _____

Total

Section III - Post Graduate Teacher - (Scale Rs. _____)

No. of Post Sanctioned _____ K.V.S.'s Sanction No. _____ dated _____

Total

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
- VIII. Group 'D' Staff

CERTIFICATES

Certified that

- (i) The pay and allowances have been drawn at the prescribed rates and only to the extent of posts and 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 allowances have been drawn.
- (iv) In respect of areas of pay/leave salary and other allowances, these have not been drawn in past. A note of drawal of the same has been kept in the office of the original bill.
- (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..... 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 'D' employees to whom uniforms have been supplied.

Signature of the Principal

**REQUISITION FOR CONSTRUCTION WORKS TO BE EXECUTED BY AN
OUTSIDE AGENCY**

1. No. and date of sanction
2. Particulars of construction work
3. Agency for the work
4. Amount sanctioned
5. Amount released till the date of requisition:-
 - (i) 1st Instalment Rs.
 - (ii) 2nd Instalment
 - (and so on)
- _____
 Total Rs.

6. Adjustment/progressive expenditure account rendered Rs.
7. Money required to be released Rs.
8. Designation of the officer of the agency in whose name cheque/demand draft is to be made out.

CERTIFICATE

Certified that the amount sanctioned above is immediately required to be handed over to the construction agency and the adjustment will be watched 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 post specified for not less than.....year from the date in column 5, after deducting period 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.

Name of incumbent	Whether substantive or officiating	Scale of pay of post	Present pay	Date from which present pay is drawn	Date of present increment	Future pay	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).			
							Suspension for misconduct and such other absence as does not count for increments			
1	2	3	4	5	6	7	From	To	From	To
							8	9	10	11

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..... 20.....

Name and Designation	Head Qrs.	Actual Pay	Particulars of journeys and halts		Kind of journeys 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	R E M A R K S											
			Departure	Arrival																			
			Station Date Hour	Station Date Hour	Class	No. of fares Amount	No. of KMs Rate	Amount	No. of days Rate	Amount	Particulars Amount												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24

Station
Date

Deduct Advance of T.A.
Net sum required for payment

Received the sum of Rs. (Rupees.....) Passed for Rs. (Rs.....)

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

TRAVELLING ALLOWANCE BILL FOR TOUR**PART-A***(To be filled in by the Sangathan Employee)*

1. Name..... 2. Designation.....
 3. Pay Rs..... 4. Headquarters.....
 5. Details and purposes of journey(s) performed:

<i>Departure</i>		<i>Arrival</i>		<i>Mode of Travel & class of accommo- dation</i>	<i>Fare paid</i>		<i>Distance in kms. for Road mileage</i>	<i>Duration of halt Journey</i>	<i>Purpose of</i>
<i>Date</i>	<i>Time From</i>	<i>Date</i>	<i>Time To</i>		<i>Rs.</i>	<i>P.</i>			
.....
.....
.....
.....
.....

6. Mode of Journey(s):
- (i) AIR (a) Exchange voucher arranged by office..... Yes/No
 (b) Ticket/Exchange voucher arranged by.....
- (ii) RAIL (a) Whether travelled by mail/express/ordinary train?..... Yes No

 (b) Whether return tickets available.....
 (c) If available whether return tickets purchased? If not,
 state reasons.....
- (iii) ROAD: Mode of conveyance used (i.e. by official
 Taxi, a single seat in a bus or other public conveyance, by sharing
 with another Sangathan employee in a car belonging to him or to a
 third person to be specified).....
7. Dates of absence from place of halt on account of:
- (a) Restricted Holidays and Casual Leave.....
 (b) Not being actually in camp on Sundays and Holidays.....
8. Dates on which free board and/or lodging provided by the State or any
 organisation financed by State Funds:

.....

12. Amount of Advance of Travelling Allowance, if any, drawn.....
Rs.

Certified that the information, as given above, is true to the best of my knowledge and belief.

Date.....

Signature of the Employee

PART-B

(To be filled in by the Bill Section)

1. The net entitlement on account of Travelling Allowance works out of Rs..... (Rupees.....as detailed below:

Rs. P.

- (a) Railways/Air/Bus/Steamer fares.....
- (b) Road mileage for.....kms. @.....Paise/km.
- (c) Daily Allowance:
 - (i) days @ Rs.....per day Rs.....
 - (ii) days @ Rs.....per day Rs.....
 - (iii) days @ Rs.....per day Rs.....
 - (iv) days @ Rs.....per day Rs.....
- (d) Actual expenses.....

Gross Amount

(e) Less amount of advance of T.A., if any, drawn—vide Voucher No.....

Date.....

Net Amount

2. The expenditure is debited to.....

Bill Clerk
(initials)

Signature of Drawing and
Disbursing Officer

Countersigned
Signature of the Controlling Officer

8. Transportation charges for personal effects. (Money Receipt to be attached)

<i>Date</i>	<i>Mode</i>	<i>Station</i>		<i>Weight in kgs.</i>	<i>Rate</i>		<i>Amount</i>		<i>Remarks</i>
		<i>From</i>	<i>To</i>		<i>Rs.</i>	<i>P.</i>	<i>Rs.</i>	<i>P.</i>	

9. Transportation charges for personal conveyance. (Money Receipt to be attached).

(a) Mode of transport and station to which transported

(b) Amount Rs.....

10. Amount of Advance of Travelling Allowance if any, drawn

... Rs.....

11. Particulars of journey(s) for which higher class of accommodation than the one to which the Employee is entitled, was used.

<i>Date</i>	<i>Names of places</i>		<i>Mode of conveyance used</i>	<i>Class to which entitled</i>	<i>Class by which travelled</i>	<i>Fare of the entitled class</i>	
	<i>From</i>	<i>To</i>				<i>Rs.</i>	<i>P.</i>

Note: If the journey by higher class of accommodation has been performed with the approval of the competent authority, the number and date of sanction may be quoted.

12. Details of journey(s) performed by road between places connected by rail.

<i>Date</i>	<i>Names of Places</i>		<i>Fare paid</i>		<i>Remarks</i>
	<i>From</i>	<i>To</i>	<i>Rs.</i>	<i>P.</i>	
.....
.....
.....
.....
.....

Certified that the information, as given above, is true to the best of my knowledge and belief.

Date.....

Signature of the Employee

PART-B*(To be filled in by the Bill Section)*

The net entitlement on account of Travelling Allowance works out to Rs..... (Rupees.....) as detailed below:

	Rs.	P.
(a) Railway/Air/Bus/Steamer fare.....		
(b) Road mileage for.....Km. @Paise km.		
(c) Transfer grant 		
(d) Transfer incidentals :		
(Daily Allowance for.....days @ Rs.....		
per day 		
(e) Transportation of personal effects 		
(f) Transportation of private conveyance		

Gross Amount

- (g) *Less* amount of advance(s) of Travelling Allowance, if any, drawn *vide* Voucher(s) No.....
dated.....

Net Amount

2. The expenditure is debitable to.....

Bill Clerk
(initials)

Drawing and Disbursing Officer
(signature)

Countersigned

Controlling Officer
(Signature)

8. Amount of advance, if any, drawn.....Rs.....

9. Particulars of journey(s) for which higher class of accommodation than the one to which the Government servant is entitled, was used. (Sanction No. and date to be given) :

<i>Place</i>		<i>Mode of Convey- ance</i>	<i>Class to which entitled</i>	<i>Class by which actually travelled</i>	<i>No. of fares</i>	<i>Fare Paid</i>	
<i>From</i>	<i>To</i>					<i>Rs.</i>	<i>P.</i>
.....
.....
.....
.....
.....
.....
.....

10. Particulars of journey(s) performed by road between places connected by rail:

<i>Name of places</i>		<i>Class to which entitled</i>	<i>Rail fare</i>	
<i>From</i>	<i>To</i>		<i>Rs.</i>	<i>P.</i>
.....
.....
.....
.....
.....
.....
.....
.....

CERTIFIED THAT :

1. This information as given above is true to the best of my knowledge and belief :
2. That my husband/wife is not employed in Government service/that my husband/wife is employed in Government service and the concession has not been availed of by him/her separately for himself/herself or for any of the family members for the concerned block of years.....to.....
3. That my husband/wife for whom L.T.C. is claimed by me is employed in..... (name of the Public Sector Undertaking/Corporation/Autonomous body, etc.) which provides Leave Travel Concession facilities but he/she has not preferred and will not prefer, any claim in this behalf to his/her employer; and

4. That my wife/husband for whom L.T.C. is claimed by me is not employed in any Public Sector Undertaking/Corporation/Autonomous Body financed wholly or partly by the Central Government or a Local Body which provides L.T.C. facilities to its employees and their families.

Date.....

Signature of Government Servant

PART—B

(To be filled in by the Bill Section)

1. The net entitlement on account of leave travel concession works out to Rs..... (Rupees.....)

Rs. P.

(a) Railway/Air/Bus/Steamer fare.....

(b) Less amount of advance drawn vide Vr. No.....

dated.....

Net Amount

2. The expenditure is debitable to.....

Bill Clerk
(initial)

Drawing and Disbursing Officer
(Signature)

Countersigned

Controlling Officer
(Signature)

Certified that necessary entries have been made in the Service Book of Shri/Smt./Kum.....

(Signature of the officer authorised)

**IPARTICULARS/CERTIFICATES TO BE GIVEN BY EMPLOYEES ON LEAVE
TRAVEL CONCESSION BILLS**

1. Date of Commencement of Continuous Service
2. Name of Home Town/Place of visit
3. Shortest Route from the Headquarters etc. to the Home Town/Place of visit 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

CERTIFICATES TO BE GIVEN BY THE EMPLOYEE

1. I have not submitted any other claim so far Leave Travel Concession in respect of myself or my family members in respect of the block of the yearand to.....
2. I have already drawn T.A. for the Leave Travel Concession in respect of a journey performed by me/my wife with.....children. This claim is in respect of the journey whom travelled my wife/myself with..... children none of performed by with the party on the earlier occasion.
3. I have not already drawn T.A. for the Leave Travel Concession in respect of a journey performed by me/my wife with.....children/.....children in respect of the block of two years/4 years..... andThis claim is in respect of the journey performed by me wife/myself with..... children/.....children none of whom availed of the cocession relating to that block.
4. I have already drawn T.A. for the Leave Travel Concession in respect of a Journey performed by me in the year.....in respect of block of two years/four years.....and..... This claim is in respect of the journey performed by me in the year..... This is against the concession admissible once every two years in prescribed block for visiting home town as all the members of my family are living away from my place of work.
5. The journey has been performed by me/my wife with..... children/..... children to the declared home town/declared place viz.....
6. That my husband/wife is not employed in Government service

That my husband/wife is employed in Government service and the concession has not been availed of by him/her separately for himself/ herself or for any of the family members for the concerned block of two years/ 4 years.

Signature of the Employee

CERTIFICATE TO BE GIVEN BY THE CONTROLLING OFFICER

Certified.....

- (i) that Shri/Shrimati/Kumari (name of the Employee)..... has rendered continuous service for one year or more on the date of commencing the outward journey.

- (ii) that necessary entries as required under para 3 of the Ministry of Home Affairs O.M. No.43/1/55-Ests. (A) Part II, dated the 11th October, 1956 have been made in the Service Book of Shri/Shrimati/Kumari.....

Signature and designation of the Controlling Officer

ACQUITTANCE ROLL FOR THE PAY AND ALLOWANCES FOR THE MONTH OF.....

<i>Item No. of the pay bill</i>	<i>Name</i>	<i>Designation</i>	<i>Net amount payable</i>	<i>No. and Date of cheque issued/ Bank Account No.</i>	<i>Dated Signature of payee (to be stamped where necessary)</i>
-------------------------------------	-------------	--------------------	---------------------------	--	---

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.	Vr. No.	Date of payment	Party to whom paid	No. and date of cheque, if any	Stationery and teaching materials	Liveries and uniforms	Postage	Telephone	Printing and binding charges	Water charges	Elec. charges	Minor repairs	Repairs of furniture and other equipment	Conveyance charges	Misc. Expenses	Total	Progressive Total	Initials of Principals	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

April.....

Monthly
TotalProgressive
Total.....

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

Sl.No.	Date	From whom received	Letter No. and Date	Subject	Name of the Dealing Hand	How Disposed	Initials of Supdt./ Head Clerk/U.D.C.
--------	------	--------------------	---------------------	---------	--------------------------------	--------------	--

TELEPHONE REGISTER**TRUNK CALLS**

Date	By whom Made	Station and Telephone No. called	Hour	Official/ Private	Signature of person making call	Amount recovered Rs. P.	Initials of Principal
1	2	3	4	5	6	7	8

CASH BOOK

RECEIPTS								PAYMENTS							
Date	Vr. No.	Particulars (with name of the ledger account)	L.F. No.	Cash	Bank	Perma- nent imprest	Initials of Princi- pal	Date	Vr. No.	Particulars (with name of the ledger account)	L.F. No.	Cash	Bank	Perma- nent imprest	Initials of Princi- pal
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Entries to serve as Examples

(i) **Contra entries**

Fees received from students 400

Proceeds of fees credited into the bank 400

Remittance of fees into Bank account 400

(ii) **Recoupment of Pt Imprest and day to day entries concerning Pt Imprest**

1-1-70 Being cash received towards Pt Imprest 200

1-1-70 **Cheque No. issued for drawal of Pt Imprest** 200

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
---	---	---	---	---	---	---	---	---	----	----	----	----	----	----	----

sanctioned
under No.

30-1-70 Total disburse-
ments as per
petty Cash
Book

(ii) Recoupment at the end of the month of whenever Pt Imprest runs short (see Foot Note I below)

31-1-70	Being cash received towards Pt Imprest	80	31-170	Contingencies Account Cheque No..... issued in re- coupment of Pt. Imprest	80
---------	--	----	--------	--	----

(iv) Pay and Allowances

(a) Pay and Allowances Account

Being the Funds received from the K.V.S. 10,000

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
---	---	---	---	---	---	---	---	---	----	----	----	----	----	----	----

(b) *Encashment of Cheque for Pay and Allowances and adjustment entries*

Proceeds of self Cheque No..... issued for drawal of pay and allowances	8,000									Self Cheque No.....issued for drawal of pay and allowances for Jan. 70			8000		
---	-------	--	--	--	--	--	--	--	--	--	--	--	------	--	--

Pay and allowance Account Disbursement of pay and allowance to staff

8000

(c) *Disposal of Amounts recovered from pay bill and creditable to either parties (Income-tax in Treasury, L.S. and P.C. to the A.G. concerned and C.F.P. IGPf remitted to KVS of the subscribers)*

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			1100		
--	------	--	--	--	--	--	--	--	--	---	--	--	------	--	--

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
---	---	---	---	---	---	---	---	---	----	----	----	----	----	----	----

to others (see
foot note (i)
below)

C.P.F. A/c
Subscriptions
and Manage-
ment's share
remitted to
KVS 800

L.S. Pension
contributions
Paid by D.D.
to the A.G. 100

Income Tax
Account
Credit 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 KENDRIYA VIDYALAYA _____
 FOR THE MONTH OF _____

RECEIPTS					PAYMENTS				
Sl. No.	Head of Account	Progressive receipts from 1st April to the end of the last month	Receipts during the month	Progressive receipts upto the month (Cols. 3+4)	Sl. No.	Head of Account	Progressive payments from 1st April to the end of the last month	Payments during the month	Progressive payments upto this month (Col. 8+9)
1	2	3	4	5	6	7	8	9	10
1.	Funds from Regional Office/ KVS _____				1.	Payments out of funds received from Sangathan			
(a)	For recurring and non-recurring expenditure				A.	Recurring			
(b)	For construction work				i)	Pay & Allowances (Gross Amount)			
(c)	For Maintenance & Repair				ii)	Contingencies			
(d)	For Pension/D.C.R.G.				iii)	Consumables for Sciences Lab.			
(e)	For NCC Camp				iv)	Rent, Rates & Taxes			
(f)	For Plan Programmes				v)	Scholarship			
1.A.	Funds from Public Sector								

1	2	3	4	5	6	7	8	9	10
	Undertaking				vi)	Examination fees for SC & ST Students			
2.	Revenue Receipts				vii)	Assistance to children of Armed Forces killed during hostilities			
(a)	Fees and Fines				viii)	Payment of contribution to CGHS			
(b)	Misc. Income				ix)	Consumable Craft Equip.			
(c)	Recovery of lost/damaged articles from student/staff				x)	Consumable Teaching Aids			
d)	House rent recovery from staff				xi)	Consumable Sports Equip.			
e)	CGHS Contributions				xii)	Consumable Yoga Equipment			
f)	Leave Salary & Pension Contribution				xiii)	Maintenance of Computer			
g)	Administrative Overhead charges				xiv)	Refund of Fees & Fines			
h)	Interest on Advances								
i)	Interest on FDR								
3.	Recoveries of Capital nature from Suppliers etc.				(B)	Non-recurring			
4.	Un-funded Debt				i)	Furniture			
a)	G.P.F.				ii)	Library Books			
b)	C.P.F.				iii)	Laboratory Equipment			
c)	E.G.I.S.				iv)	Craft Equipment			
5.	Advances				v)	Teaching Aids			
a)	Interest Bearing Advances				vi)	Sports Equipment			
i)	Conveyance								

1	2	3	4	5	6	7	8	9	10
ii)	House Building Advance				vii)	Audio Visual Aids			
iii)	Other Advances				viii)	Special Contingencies			
b)	Non-Interest Bearing Advances				ix)	Hostel Equipment			
i)	Transfer T.A.				x)	Office Equipment			
ii)	Flood/drought				xi)	Yoga Equipment			
iii)	Other Advances				xii)	Vocational Equipment			
6.	Deposits				xiii)	Land & Building (By direct work)			
(a)	Recoveries from Construction Agencies :-				(C)	Plan Programmes			
(i)	Construction Work				(i)	Computer Class Programme			
(ii)	Maintenance and Repairs				(ii)	Model Schools			
(b)	Earnest Money and Security Deposits:				(iii)	.....		
(i)	Recoveries from contractors/suppliers				2.	Deposit with Construction Agency			
(ii)	Received back from Electricity Board etc.				(i)	Capital Works			
7.	Remittances:				(a)	Plan			
A.	Remittances originating in the K.V.				(b)	Non-plan			
					(ii)	Maintenance & Repairs			
					3.	Unfunded Debt			
					(i)	G.P.F.			
					(ii)	C.P.F.			
					(iii)	Deposit Linked Insurance			

- (i) Income Tax
- (ii) Comp. Deposit Scheme
- (iii) GPF/PLI from deputationists
- (iv) Employees Provident Fund recovered through pay-bills for remittance to KVS (Subscription, advance repaid and Management share) :
 - (A) GPF _____
 - (B) CPF _____
- v) House rent recoveries from employees to be remitted to owner Deptt. (other than K.V.S. HQrs.)
- vi) Professional Tax
- vii) C.T.D.
- viii) Recoveries of House Building Advance
- ix) Leave salary and pension contribution
- x) K.V.S. Employees Group Insurance
- xi) _____

- 4. **Advances**
 - a) Interest Bearing Advances
 - i) Conveyance
 - ii) Other Advances
 - iii) House Building Advance
 - b) Non-Interest Bearing Advances
 - i) Transfer T.A.
 - ii) Flood/drought
 - iii) Other Advance
- 5. **Earnest Money & Security Deposits**
 - i) Refund to Contractors/Suppliers
 - ii) Paid to Electricity Board etc.
- 6. **Remittances:**
 - (A) Remittances originating in the K.V.:
 - i) Income Tax
 - ii) Comp. Deposit Scheme
 - iii) GPF/PLI deputations
 - iv) Provident Fund of Sangathan employees

1	2	3	4	5	6	7	8	9	10
	B. Other Remittances					(a) GPF			
	i) Through Sangathan :					(b) CPF			
	a) House Building Advance for payment				v)	House rent recoveries of employees to			
	b) Other amounts for payment					be remitted to owner Deptt.			
	ii) From/for other Kendriya Vidyalaya				vi)	Professional Tax			
	for disbursment/remittance				vii)	C.T.D.			
	iii) Other Direct receipts				viii)	Recoveries of House Building Advances to KVS			
					ix)	Leave salary and pension contribution			
					x)	KVS Employees Group Insurance			
					xi)	_____			
					(B)	Other Remittances			
					(i)	Through KVS:			
					(a)	House building Advance disbursed			
					(b)	Other amounts disbursed/refunded			
					(ii)	From/for other Kendriya			
						Vidyalaya for disbursement/remittance			
					(iii)	Amount spent and/or refunded			
						out of direct receipts			
TOTAL					TOTAL				

ANNUAL ACCOUNTS—SCHOOL FUND

FORM—A

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR 200___

IN RESPECT OF KENDRIYA VIDYALAYA_____

S. No.	Opening Balance and Receipt	Amount	S. No.	Payment and Closing Balance	Amount
1	2	3	1	2	3
1.	TO OPENING BALANCE AS ON 1.4.20	.....	1.	(A) BY RECURRING EXPENDITURE:	
	Cash in hand	.....		i) Pay and Allowances (Gross Amount)	
	Cash at Bank	.....		a) Pay, Spl. Pay and Leave	
	Permanent Imprest	.....		Salary (Other than advances	
				on transfer	.....
2.	(A) TO FUNDS RECEIVED FROM K.V.S.			b) Honorarium	.....
	(H.QRS.) DURING 200.....			c) Interim Relief	.....
	1st Instalment	.....		d) Dearness Allowances	.....
	2nd Instalment	.....		e) Adhoc Bonus	.....
	3rd Instalment	.....		f) H.R.A., C.C.A. Winter	.....
	4th Instalment	.....		Allowances, Hill Compensatory	
	5th Instalment	.....		Allowances	.....
	6th Instalment	.....		g) Project Allowances	.....
	TOTAL	.....		

S. No.	Opening Balance and Receipt	Amount
1	2	3

(AA) TO FUNDS RECEIVED FROM
(PUBLIC SECTOR UNDERTAKING)

1st Instalment	.....
2nd Instalment	.....
3rd Instalment	.....
4th Instalment	.....
5th Instalment	.....
6th Instalment	.....
TOTAL	.....	.....

2. (B) TO FUNDS RECEIVED FROM THE
REGIONAL OFFICE DURING THE
YEAR

1st Instalment	.....
2nd Instalment	.....
3rd Instalment	.....
4th Instalment	.....
5th Instalment	.....
6th Instalment	.....

S. No.	Payment and Closing Balance	Amount
1	2	3

h) Management Share C.P. Fund	.....
i) Pension and Leave Salary Contribution	.....
j) Travelling Allowances (Gross amount i.e. including advance of T.A. on transfer adjusted, if any, but excluding transfer advances) and tour T.A. advance	.....
k) Festival advances	.....
l) Transport allowance	.....
m) Leave Travel Concession (including advance for LTC)	.....
n) Medical Reimbursement (including advances if given)	.....
o) Other allowances (washing allowance, children education	.....

S. No.	Opening Balance and Receipt	Amount
1	2	3
	7th Instalment	
	8th Instalment	
	TOTAL	
3.	TO REVENUE RECEIPTS	
i)	Fees and Fines	
ii)	Misc. Income	
iii)	Recoveries of Revenue nature on account of loss/damaged articles recovered from students/staff	
iv)	House Rent Recoveries from staff residing in Sangathan's Quarters	
v)	Interest on Advances	
vi)	Contribution in respect of C.G.H.S. facility	
3.A.	TO UNFUNDED DEBT:	
i)	G.P.F.	
ii)	C.P.F.	

S. No.	Payment and Closing Balance	Amount
1	2	3
	allowance, reimbursement of tuition fee to staff etc.	
	p) Administrative overhead charges (Project School only)	
	SUB-TOTAL (a)—(p) (PAY & ALLOWANCES)	
ii)	Contingencies (including repairs to furniture etc.) only Revenue Expenditure	
iii)	Consumables for Science Labs.	
iv)	Rent, Rates and Taxes (including hire charges for tents sanctioned by K.V.S.)	
'P' v)	a) Scholarships	
	b) Examination fee of SC/ST Students	
vi)	Assistance to the Children of Armed Forces Personnel	

S. No.	Opening Balance and Receipt	Amount
1	2	3
	iii) E.G.I.S.	.....
4.	TO RECOVERIES OF CAPITAL NATURE:	
	Recoveries from firms creditable to Capital Accounts (to be deducted from Assets in Balance Sheet)	.....
5.	(A) INTEREST BEARING ADVANCES:	
	i) Conveyance (Scooter/Motor Cycle, Bicycle/Moped)	.....
	'X' ii) Other Advances	.....
	(B) NON-INTEREST BEARING ADVANCES:	
	'T' i) Transfer T.A.	.....
	ii) Flood/Drought	.....
	'XX' iii) Other Advances	.....
6.	(A) TO DEPOSITS:	
	(A) REFUND FROM CONSTRUCTION AGENCIES:	
	i) Construction Works	.....
	ii) Maintenance and Repairs	.....

S. No.	Payment and Closing Balance	Amount
1	2	3
	killed/disabled during hostilities	.....
	vii) Refund of Fees and Fines to Students	.....
	viii) Payment of Contributions to C.G.H.S.	.....
	ix) Consumable Craft Equipment	.....
	x) Consumable Teaching Aids	.....
	xi) Consumable Sports Equipment	.....
	xii) Consumable Yoga Equipment	.....
	xiii) Consumable for Computer	.....
	(B) NON-RECURRING EXPENDITURE	
	i) Furniture (excluding Cycle and Type-writers)	.....
	ii) Library Books	.....
	iii) Laboratory equipment	.....
	iv) Craft Equipment	.....
	v) Teaching Aids	.....
	vi) Sports Equipment	.....

S. No.	Opening Balance and Receipt	Amount
1	2	3
	(B) EARNEST MONEY AND SECURITY DEPOSITS:	
	i) Recoveries from contractors/suppliers	.....
	ii) Received back from Elec. Board etc.	.....
7.	(A) TO REMITTANCES:	
	i) Income Tax	
	ii) Compulsory Deposit Scheme	
	iii) GPF/PLI Deputationists	
	iv) Employees Provident Fund recovered through pay bills (including amount withdrawn from Post Office for remittances to KVS and subscriptions and advances repaid and management share contribution to be remitted to KVS:	.....
	a) GPF.....	
	b) CPF.....	

S. No.	Payment and Closing Balance	Amount
1	2	3
	vii) Audio Visual Aids	.....
	viii) Spl. Contingencies (Type-writers, Duplicators, Elec. Fans etc. specially sanctioned by KVS)	.....
	ix) Hostel Equipment	.....
	x) Office Equipment	.....
	xi) Vocational Equipment	.....
	xii) Yoga Equipment	.....
	(C) 1. BY UNFUNDED DEBT:	
	i) G.P.F.	.....
	ii) C.P.F.	.....
	iii) Deposit Linked Insurance	.....
	2. BY DIRECT WORKS:	
	i) Land and Building	.....
	ii) Maintenance and Repairs	.....
	3. (A) Interest bearing Advances:	

S. No.	Opening Balance and Receipt	Amount
1	2	3
	v) House rent Recoveries from employees to be remitted to the owner departments (other than Kendriya Vidyalaya Sangathan own quarters)	.....
	vi) Leave Salary and Pension Contribution	.....
	vii) Professional Tax	.....
	viii) C.T.D.	.....
	ix) House Building Advances recoveries	.....
	x) Employees Group Insurance	.....
7.	(B) OTHER REMITTANCES:	
	i) Through K.V.S.	
	a) House Building Advance for payment	.....
'N'	b) Other amounts for payment	.....

S. No.	Payment and Closing Balance	Amount
1	2	3
	i) Conveyance (Scooter/Motor Cycle/ Bicycle/Moped)	.....
'X'	ii) Other advances	.....
(B)	Non-Interest bearing Advances:	
'T'	i) Transfer T.A.	.....
	ii) Flood/Drought	.....
'XX'	iii) Other Advances	.....
4.	BY DEPOSITS:	
	i) Construction Agencies:	
	a) Capital Works	.....
	b) Maintenance and Repairs	.....
	ii) Earnest Money and Security Deposits:	
	a) Refunded to Contractors/ Suppliers	.....
	b) Paid to Elect. Board etc.	.....

S. No.	Opening Balance and Receipt	Amount
1	2	3

ii) From/for other Kendriya
Vidyalayas for disbursement/
remittance

'Q' iii) Other direct receipts

TOTAL

S. No.	Payment and Closing Balance	Amount
1	2	3

5. (A) BY REMITTANCES:

i) Income Tax

ii) Compulsory Deposit Scheme

iii) GPF/PLI Deputationists

iv) Employees Provident Fund
including amount withdrawn
from Post Office remitted to
Sangathan

a) GPF

b) CPF

v) House Rent Recoveries from
employees remitted to their
owner departments

vi) Leave Salary and Pension
Contribution

vii) Professional Tax

viii) C.T.D.

S. No.	Opening Balance and Receipt	Amount
1	2	3

S. No.	Payment and Closing Balance	Amount
1	2	3

ix) House Building Advances/
recoveries

x) Employees Group Insurance

(B) OTHER REMITTANCES:

i) Through K.V.S.

a) House Building Advance
disbursed

'N' b) Other amounts disbursed/
refunded

ii) From/for other K.Vs.
disbursed/remitted

'Q' iii) Other direct receipts

6. (A) BY FUNDS REMITTED TO K.V.S.

Unutilised funds out of remittances
from Sangathan including recoveries
from construction agencies

S. No.	Opening Balance and Receipt	Amount
1	2	3

TOTAL

S. No.	Payment and Closing Balance	Amount
1	2	3

- (B) BY FUNDS REMITTED TO REGIONAL OFFICE:
- Unutilised funds out of remittances from the Regional Office:
- 7. BY CLOSING BALANCE AS ON 31ST MARCH:
- i) Cash in hand
- ii) Cash at Bank (as per Cash Book)
- iii) Permanent Imprest

TOTAL

CERTIFICATE

Certified that the receipt and payment account has been prepared correctly in accordance with the instructions issued by the Kendriya Vidyalaya Sangathan and no item on receipt or payment has been omitted.

PRINCIPAL

INSTRUCTIONS AND NOTES

- 'X' The amounts sanctioned and paid, if any, for 'Warm Clothing' and their recovery in Schools located at hill stations shall only be shown.
- 'XX' The transactions, payment and recovery, relating to shortage of cash, embezzled amount, unauthorised payment of Provident Fund advance and their receipt from Kendriya Vidyalaya Sangathan subsequently, payment in excess of amounts received or recovered under 'Deposits and Remittances' shall only be shown as paid or adjusted during the year including that relating to previous outstanding balance.
- 'T' Advances on Tour T.A., L.T.C. and Medical shall not be included but charged to Pay and Allowances instead, as per Accounts Code Article No. 194 (ii) (B), (iii) and (iv).
- 'N' The transactions of amounts which are to be disbursed through the school viz., Provident Fund (Advance/Withdrawal/Final payment), DLIS, sports scholarship etc., are only to be shown including refund of unspent/undisbursed balance.
- 'O' Remittance of amount to Kendriya Vidyalaya Sangathan shall also include advances paid out of monthly schedule.
- 'Q' The transactions of loan, if any, and amounts received from sources other than Kendriya Vidyalaya Sangathan or recovered from other departments shall only be shown similar to explained for "other amounts—through K.V.S."
- 'P' Except in the case of the Vishesh Kendriya Vidyalaya, Scholarship Scheme is, not in vogue in any of the Schools. So no amount will appear against it.

IMPORTANT

- (i) Permanent imprest sanctioned must be got recouped in full on 31st March as per instructions contained in Art. 166 of the Accounts Code.
- (ii) The amount of cancelled cheque(s) and/or undisbursed Pay and Allowances, if any, shall be taken as deduct expenditure under the concerned expenditure head.

FORM AA

(Please refer Instruction No. 6 below Balance Sheet)

SUPPLEMENTARY INDEX OF ADJUSTMENT MADE DURING 200.....
KENDRIYA VIDYALAYA.....

DEBIT			CREDIT		
Sl. No.	Head of Account	Amount	Sl. No.	Head of Account	Amount
1.	To adjustment account for deposit with Construction Agency	.....	1.	By deposit with Construction Agency (transfer to item 16(a)(i) on Asset Side of Balance Sheet	.....
	(i) Construction of Building (transferred to item 14) Assets Side of Balance Sheet	.....	2.	(i) Construction of Building	.....
	(ii) Maintenance and repairs (transferred to item 13(b) expenditure side of I & E Account	.....		(ii) Maintenance and Repairs	.....
2.	To losses written off				
	1.				
	2.				
	3.				
	4.				
	(Copy of sanction order(s) No..... dt.....enclosed transferred to Balance Sheet against the respective columns provided both on liability and assets side.				
3.	Earnest Money/Security Deposit forfeited (Balance Sheet below Col. 6)	.....		

Certified that the adjustments carried out above have been shown in Ledger/ Adjustment Register.

Principal/Assistant Commissioner/Sr. Admn. Officer

FORM—B

INCOME AND EXPENDITURE ACCOUNT OF KENDRIYA VIDYALAYA.....FOR THE YEAR

S. No.	Expenditure	Amount	S. No.	Income	Amount
1.	To Pay and Allowances (Sub-Total of Items No. (a) (i) of Receipt and Payment Account)	.....	1.	BY FUNDS RECEIVED FROM:	
2.	To Contingencies (Item No.1(a)(ii) of Payment Side)	.....	(a)	Regional Office Rs.....	
3.	To Consumables for Laboratories (Item No.1(a)(iii) of Receipt and Payment Account Side)	.....		(Item 2(b) of Receipt side of Receipt and Payment Account)	
4.	To Rent Rates and Taxes (Item No. 1(a)(iv) of Receipt and Payment; Account Payment Side)	.....		Less refund (—) Rs.....	
5.	(a) To Scholarships (Item No.1(a)(v)(a) of Receipt and Payment Account, Payment Side)	.....		(Item 6(b) of payment side of R and P Account)	
	(b) To Examination fee to SC/ST Students (Items No.1(a)(v)(b)	.....	(b)	Kendriya Vidyalaya Rs.....	
6.	To Assistance to the Children of Armed Forces Personnel Killed/disabled in hostilities (Item No.1(a)(vi) of Receipt and Payment Account Payment Side)	.....		Sangathan (H.Qrs.)	
7.	To Payment of Contribution to D.G.H.S. (Item No.1(a)(viii) of R and P Account, Payment Side)	.....		(Item 6(a) and (c) of Receipt side of R and P Account)	
		.....		Less refund (—) Rs.....	
		.....		(Item 6(a) of Payment side of Receipt and	

S. No.	Expenditure	Amount	S. No.	Income	Amount
8.	To Crafts Equipment (Item No.1(b)(iv-a) Receipt and Payment Account, Payment Side)	.....		Payment Account	
9.	To Teaching Aids (Item No.1(b)(v-a) Receipt and Payment Account Payment Side)	.....	2.	By Fees and Fines from Students including Library Fines	.....
10.	To Sports Equipment (Item No.1(b)(vi)(a) of Receipt and Payment Account, Payment Side)	.....		NET AMOUNT:	.....
11.	To Vocational Equipment (Item No.1(b)(xi)(a) of Receipt and Payment Account, Payment Side)	.....		LESS	Rs.....
12.	To Yoga Equipment (Item No.1(b)(xii)(a) of Receipt and Payment Account, Payment Side)	.....		Refund to Students (Item 1(a)(vii) of R and P Accounts, Payment Side)	Rs.....
13.	Computer Class Programme (Item 1(c) of Payment Side of Receipt and Payment Account)	.....		NET AMOUNT:	.....
14.	To Maintenance and Repairs:		3.	By other Receipts (Item 3(a)(ii)-(iii) (iv) (vi) of Receipt Side of Receipt and Payment Account)	.....
	(a) Direct Expenditure (Item No.2(ii) of R and P Account, Payment Side)	.....	4.	By Interest on Advances (Item 3(a) (v) on Receipt Side of Receipt and Payment Account)	.....
	(b) Adjustments (Item No.1(ii) of Appendix Form AA)	.....	5.	By Excess of Expenditure Over Income	.....
15.	To Excess of Income Over Expenditure	.....		
<hr/>			<hr/>		
	TOTAL			TOTAL	
<hr/>			<hr/>		

FORM—C

BALANCE SHEET OF KENDIRYA VIDYALAYA.....AS ON 31.3.....

LIABILITIES							ASSETS									
S.No.		Opening Balance as on 1.4.....	Variations during the year (+) (—)	Value written off	Adjustment (+) (—)	Net Amount	S.No.		Opening Balance as on.....	Variation during the year (—)	Assets taken over	Assets received as gifts	Value written off (Sl.No.2 of Form AA+Capital	Receipt Item 4 of R & P Account Receipt Side	Adjustment (+) or (—)	Net amount
1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9	
1.	CAPITAL FUND						1.	CASH & BANK								
	a) Assets taken over from School (previous Management)	.....						BALANCE AS ON 31.3.200.....							
	b) Assets received as gifts	.....						i) Cash in hand	.....						
	c) Assets created out of Sangathan Fund	.....						ii) Cash at Bank	.....						
								iii) Permanent Imprest	.....						
								2. Furniture	.....						
								3. Library Books	.....						

1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9
2.	UNFUNDED DEBT						4.	Lab. Equipment							
	GPF/CPF (Sangathan employees)	.....					5.	Crafts Equipment (Item 1(b) (iv) (b) of R & P Account, Payment Side	.....					
3.	DEPOSITS:						6.	Teaching Aids (Item 1(b)(v)(b) of R & P Accounts, Payment Side	.....					
	Earnest Money and Security Deposits	.....					7.	Sports Equipment (Item 1(b)(vi)(b) of R & P Account, Payment Side	.....					
4.	REMITTANCES:						8.	Audio Visual Aids	.....					
	i) Income Tax	.....					9.	Spl. Contingencies Typewriters, Duplicators and Elec. Fans	.....					
	ii) Compulsory Deposit Scheme	.....					10.	Hostel Equipment	.....					
	iii) GPF/PLI from deputationists	.....					11.	Office Equipment	.....					
	iv) GPF/CPF (Sangathan employees)	.....					12.	Vocational Equipment	.....					
	a) Unremitted amount of CPF/GPF	.....					13.	Yoga Equipment	.....					
	b) Post office Balance	.....					14.	Land & Building	.....					
	v) House Rent Recoveries from employees to be remitted to the owner departments	.....												

1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9
vi)	Leave salary and Pension Contribution		.....				15. a)	Interest Bearing Advances							
vii)	Professional Tax		.....				i)	Conveyance		.....				
viii)	House Building Advance recoveries		.....				ii)	Other Advances		.....				
ix)	C.T.D.		.....				b)	Non-Interest Bearing Advances							
x)	Employees Group Insurance		.....				i)	Transfer T.A.		.....				
4.	Other Remittances:						ii)	Flood/ Drought		.....				
a)	Through KVS						iii)	Other Advances		.....				
i)	House Building Advance		.....				16. DEPOSITS:								
ii)	Other amounts for payment		.....				a)	Deposit with Construction Agencies							
							i)	Construction Works		.....				
							ii)	Maintenance and Repair		.....				

1	2	3	4	5	6	7	1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

b) From/for other
KVS/for disbursement/remittance

c) Other Direct
Receipts

b) Earnest Money
and Security
Deposits

17. UNFUNDED DEBT
K.V.S. GPF/CPF

GRAND TOTAL

GRAND TOTAL

CERTIFICATE

CERTIFIED:

- (i) That the Balance Sheet has been prepared in accordance with the instructions issued by the Kendriya Vidyalaya Sangathan.
- (ii) That the Balance Sheet represents the true and fair picture of the financial position of the School as on 31.3.....
- (iii) a) That the Cash in hand mentioned above has been physically verified and found correct.
b) That the Balance with the Bank has been got certified by the Bank and the certificate is kept on record and Balance as per Cash Book and that as per the Bank Statement of Accounts has been reconciled and the Bank Reconciliation Statement is enclosed/incorporated below.
- (iv) The value of Assets shown and exhibited in the Balance Sheet tallies with the totals worked out in School Stock Registers.

PRINCIPAL

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INSTRUCTIONS :

1. The opening balance as on 1.4.200.....(current year) in regard to value of Assets taken over/received as Gift and Capital Fund on Liability Side besides other heads both on Liability and Assets Side shall be taken the same as supplied in the copy of Balance Sheet as on 31st March of the preceding year.
2. As far as possible, the head 'Other Remittances' should not figure in the Balance Sheet. The amount, if any, should be cleared before 31st March.
3. Against Sl.No.1(a) and (b) on Liability Side under 'Variation', the valuation of Assets, if any, 'Takenover' and/or received as 'Gift shall be directly taken per contra addition on Assets Side.

4. Balance shown outstanding against Sl.Nos. 2,3 and 4 on Liability Side and Sl. Nos. 15, 16 and 17 on Assets Side as on 31st March be given in detail yearwise for each unsettled item in Form 'D' together with reasons for their remaining outstanding.
5. Extract of register of Assets be submitted, alongwith Annual Accounts, in duplicate positively in Form 'E'.
6. Form 'AA' duly filled must be submitted in support of adjustment under 'Construction and/or Maintenance and Repairs', 'Deposit with Construction Agency' 'Write-off amount' and 'Deposit/Security forfeited' during the year, and
7. Under the column "Variation during the year" both on Liability and Assets Side, the net difference of amounts appearing in Receipt and Payment Account be shown against Deposits, Remittances (Liability Side Only) and 'Advances' (on Assets Side only) while under the column 'Adjustment', the correction of amount of misclassification detected afterwards in overstarting/understanding the valuation will be incorporated with suitable note in support.

Note: Where necessary use extra sheet

FORM D

[Please refer to Instruction No. 4 below Balance Sheet]

(Statement showing details of amounts refunded to Regional Office and/or to Kendriya Vidyalaya Sangathan (Headquarter) as unutilized funds, if any, and balance shown outstanding in Balance Sheet as on 31st March.....)

1. Remittance of unutilized funds :

- (i) To Regional Office
(Item 6(b) on Payment Side of the Receipt and Payment Account)

Sl. No.	Date of Remittance	Demand Draft No. and Date	Amount	Particulars Remittance
---------	--------------------	---------------------------	--------	------------------------

- (ii) To KVS (Headquarters) :
(Item 6(a) on payment Side of the Receipt and Payment Account)

Sl. No.	Date of Remittance	Demand Draft No. and Date	Amount	Particulars Remittance
---------	--------------------	---------------------------	--------	------------------------

2. Details of recoverable amounts from Individuals/parties outstanding in Balance Sheet as on 31st March.....

ASSETS—SIDE

(1) ADVANCES

(A) INTEREST BEARING ADVANCES

	Sl. No.	Name of employee year and designation	Amount	Reasons for non- clearance year
(i) Conveyance [Sl. No. 15(a)(i)]	1.			
	2.			
	3.			
(ii) Other advances [Sl. No. 15(a)(ii)]	1.			
	2.			

(B) NON-INTEREST BEARING ADVANCES

(i) Transfer T.A. [Sl. No. 15(b)(i)]	1.			
	2.			
	3.			
	4.			
(ii) Flood/Drought [Sl. No. 15(b)(ii)]	1.			
	2.			
	3.			

(iii) Other Advances
[Sl. No. 15(b)(iv)]

- 1.
- 2.

(II) DEPOSITS : EARNEST MONEY & SECURITY DEPOSITS
(Sl. No. 16(ii) of Assets Side)

LIABILITIES SIDE

1. Deposits

Earnest Money and Security
Deposits (Sl. No. 2)

- 1.
- 2.
- 3.

II REMITTANCES (Sl. No. 3)

(i) Income Tax

- 1.
- 2.
- 3.
- 4.

(ii) Compulsory Deposit
Scheme

- 1.
- 2.
- 3.
- 4.
- 5.

(iii) GPF/PLI from
deputationists

- 1.
- 2.
- 3.
- 4.

(iv) GPF/CPF Sangathan
Employees)

(a) Un-remitted amount
of CPF—GPF

- 1.
- 2.
- 3.
- 4.

(b) Post Office balance
of Provident Fund

- 1.
- 2.
- 3.
- 4.

(v) House Rent recoveries
From employees to the
remitted to the owner
department(s)

- 1.
- 2.
- 3.

(vi) Leave Salary and
Pension Contribution

- 1.
- 2.
- 3.
- 4.

(vii) Professional tax

- 1.
- 2.

(viii) House Building
Advance recoveries

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.

(ix) C.T.D.

- 1.
- 2.
- 3.
- 4.
- 5.

(x) Employees Group
Insurance Scheme

- 1.
- 2.
- 3.
- 4.

(III) OTHER REMITTANCES (Sl. No. 4)

Sl. No.	Year	Purpose	Amount	Reasons for non-payment settlement
---------	------	---------	--------	------------------------------------

(i) Through KVS

(a) House Building
Advance for pay-
ment

- 1.
- 2.
- 3.

(b) Other amount for
payment

- 1.
- 2.
- 3.
- 4.

SI. No.	Name of the employees with year/designation	Amount	Reasons for non-disbursement/remittance
---------	---	--------	---

(ii) From/for other
KV for disbursement/
remittance

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.

SI. No.	Year	Purpose	Amount	Reasons for non-payment/settlement
---------	------	---------	--------	------------------------------------

(iii) Other Direct Receipt

- 1.
- 2.
- 3.
- 4.

Principal/Assistant Commissioner/Sr. Admn. Officer

FORM—E

(To be furnished in duplicate. See Instruction No. 5 below Balance Sheet)

EXTRACTS FROM THE REGISTER OF ASSETS ACQUIRED WHOLLY OR SUBSTANTIALLY OUT OF GOVERNMENT GRANTS UPTO THE YEAR 200.....

All immovable assets (Land and Building) irrespective of value and movable assets of a Capital nature exceeding Rs.1000/- in value (individually) are to be given as per Article 196 of the Accounts Code)

NAME OF INSTITUTION/KENDRIYA VIDYALAYA.....

Sl. No.	Head of Accounts	Particulars of Assets actually created or acquired	Value of the Assets	Encum-bered or not	Reasons if encum-bered	Disposed of or not	Reasons and authority if any for disposal	Amt. realised on disposal	Remarks
1	2	3	4	5	6	7	8	9	10

LAND AND BUILDING

PART—A Immovable Assets

a) Upto the end of previous year

Rs.....

(All amounts spent on Land and Building)

b) **Added during the year :**

i) School Building Rs.....

ii) Hostel Rs.....

iii) Office Rs.....

iv) Staff Quarters Rs.....

TOTAL Rs.....

*Tallies with that shown against Sl. No. 4 on Asset Side of the Balance Sheet.

1.	Lab. Equipment :		PART—B	Movable Assets
	a) Upto the end of previous year	Rs.....		(Such Articles/Equipment only where cost exceeds Rs. 1000/- individually)
	b) Added during the year :			
	i)	Rs.....		
	ii)	Rs.....		
	iii)	Rs.....		
	TOTAL	Rs.....		
2.	Craft Equipment :			
	a) Upto the end of previous year	Rs.....		
	b) Added during the year :			
	i)	Rs.....		
	ii)	Rs.....		
	TOTAL	Rs.....		
3.	Teaching Aid :			
	a) Upto the end of previous year	Rs.....		
	b) Added during the year :			
	i)	Rs.....		
	ii)	Rs.....		
	TOTAL	Rs.....		

1	2	3	4	5	6	7	8	9	10
---	---	---	---	---	---	---	---	---	----

4. **Sports Equipment :**

- a) Upto the end of previous year Rs.....
- b) **Added during the year :**
 - i) Rs.....
 - ii) Rs.....
- TOTAL Rs.....

5. **Audio Visual Aids :**

- a) Upto the end of previous year Rs.....
- b) **Added during the year :**
 - i) Rs.....
 - ii) Rs.....
- TOTAL Rs.....

6. **Special Contingencies :**

- a) Upto the end of previous year Rs.....
- b) **Added during the year :**
 - i) Rs.....
 - ii) Rs.....
- TOTAL Rs.....

7. **Hostel Equipment :**

a) Upto the end of
previous year Rs.....

b) **Added during the year :**

i) Rs.....

ii) Rs.....

TOTAL Rs.....

8. **Office Equipment :**

a) Upto the end of
previous year Rs.....

b) **Added during the year :**

i) Rs.....

ii) Rs.....

TOTAL Rs.....

9. **Vocational Equipment :**

a) Upto the end of
previous year Rs.....

b) **Added during the year :**

i) Rs.....

ii) Rs.....

TOTAL Rs.....

1	2	3	4	5	6	7	8	9	10
---	---	---	---	---	---	---	---	---	----

10. **Yoga Equipment :**

- a) Upto the end of previous year Rs.....
- b) **Added during the year :**
 - i) Rs.....
 - ii) Rs.....
 - TOTAL Rs.....

STOCK ACCOUNT OF ARTICLES (NON-CONSUMABLE)

Description of the Article.....

<i>Date of Receipt</i>	<i>From whom received</i>	<i>Vr. No. & Date</i>	<i>Qty. Recd.</i>	<i>Rate</i>	<i>Amount including sales tax etc.</i>	<i>Total on stock</i>	<i>Articles written off ----- No. and Quantity Date of written sanction off</i>	<i>Balance on Stock</i>	<i>Initials of ----- Teacher Principal</i>	<i>Remarks regarding Machine Nos. Code Nos. (for Furniture)</i>		
1	2	3	4	5	6	7	8	9	10	11	12	13

STOCK ACCOUNT OF ARTICLES CONSUMABLE

Description of the Article.....

<i>Date of receipt</i>	<i>From whom received</i>	<i>Vr. No. and 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 ----- No. and date of sanction</i>	<i>Quantity written off</i>	<i>Balance on stock</i>	<i>Initials of ----- Teacher Principal</i>		<i>R E M A R K S</i>
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

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

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 and Publi- sher</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 regarding recovery for lost/ damaged book</i>	<i>Initials of Libra- rian</i>
1	2	3	4	5	6	7	8	9	10	11	12	13	14

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 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>
1	2	3	4	5	6	7	8	9	10

INSTRUCTIONS IN BRIEF FOR KEEPING AND MAINTENANCE OF YEARLY LEDGER ACCOUNTS

Forms of ledger accounts have been modified to facilitate their maintenance to suit the requirement as per nature of transactions in Vidyalayas classified under four main heads of account viz. recurring and Non-recurring, Advances, Deposits (Security and Earnest Money) and Remittances. For Recurring and Non-recurring, ledger accounts separately for only one side entries i.e. Credit side for receipt sub-heads and Debit side for payment sub-heads, required to be maintained since these have to be shown as such in final compilation as against the amount sanctioned. However, the existing rule of ledger account maintenance for transactions relating to sub-heads under Advance, Deposit (Security and Earnest Money) and Remittance is to be followed to watch the details and progress/adjustment of net annual balances if any, to be carried forward. In addition, consolidated statement, separately for all heads of account, will be maintained to incorporate monthly total under each for preparation of monthly account and later at the end of year, Annual Accounts.

FORM OF LEDGER ACCOUNTS

1. Funds received from KVS

The units/Vidyalayas receive funds from the Sangathan and not grants-in-aid. Therefore, to watch the position of availability of funds the ledger accounts in the following form be maintained.

<i>Month</i>	<i>O.B.</i>	<i>Funds received</i>	<i>Internal receipts</i>	<i>Total</i>	<i>Expenditure during the month</i>	<i>Balance</i>
April						
May						
June						
July						
August						
September						
October						
November						
December						
January						
February						
March						
Total						

Summary at the end of the year

1. O.B. as on 1st April.....
2. Funds received during the
year.....
3. Internal receipt.....
4. Total (1+2+3).....
5. Expenditure during the year.....
6. Balance (4+5) as on 31st March

Note : Balance as on 31st March to be carried over to the next financial year as opening balance.

2. Receipts Heads

(Consolidated)

	<i>April</i>	<i>May</i>	<i>June</i>	<i>July</i>	<i>Aug.</i>	<i>Sept.</i>	<i>Oct.</i>	<i>Nov.</i>	<i>Dec.</i>	<i>Jan.</i>	<i>Feb.</i>	<i>March</i>	<i>Total</i>
1. Fee and Fines													
2. Misc. Income													
3. Recoveries of lost/ damaged Articles													
4. Interest on interest bearing advance													
5. House rent recoveries of KVS own quarters													
6. Contribution in respect of CGHS facilities													
7. Recoveries on account of overpayment of Pay and Allowances													
8. Provident Fund Contribution (a) G.P.F. (b) C.P.F.													
9. E.G.I.S. Contributions													
10. Recoveries of capital nature													
TOTAL													

3. Expenditure Heads
(Consolidated)

	<i>April</i>	<i>May</i>	<i>June</i>	<i>July</i>	<i>Aug.</i>	<i>Sept.</i>	<i>Oct.</i>	<i>Nov.</i>	<i>Dec.</i>	<i>Jan.</i>	<i>Feb.</i>	<i>March</i>	<i>Total</i>
Recurring													
1.													
2.													
3.													
4.													
5.													
Non-Recurring													
1.													
2.													
3.													
4.													
5.													
6.													
7.													
8.													
9.													
10.													
11.													
12.													
TOTAL													

4. (a) Loans and Advances/Deposit/Remittance Heads

April May June July Aug. Sept. Oct. Nov. Dec. Jan. Feb. March Total

Credit Side

- (a) *Loan and Advances*
 - (i) Interest bearing
 - 1. Conveyance
 - 2. Computer
 - 3. House Building
 - 4. Other advances
 - (ii) Non-interest bearing
 - 5. Transfer T.A.
 - 6. Flood/Drought
 - 7. Festival
 - 8. Other Advances
- (b) *Deposits*
 - (i) Construction Works
 - (ii) Maintenance and Repairs
- 2. Earnest Money and Security Deposit from Contractors etc.

(c) *Remittances*

(a) *Originating in K. V.*

1. Income Tax
2. Compulsory Deposit Scheme
3. GPF/CPF from Sangathan employee
4. GPF/PLI from Deputationists
5. House rent pertaining to other department
6. Profession Tax
7. C.T.D.
8. Recoveries of House-building advance to be remitted to Sangathan
9. Pension contribution etc.

(b) *From other sources*

1. Through Sangathan
2. For/From other K.Vs for disbursement/remittance
3. ~~Other direct receipts~~

TOTAL

4. (b) Loans and Advances/Deposit/Remittance Heads

	<i>April</i>	<i>May</i>	<i>June</i>	<i>July</i>	<i>Aug.</i>	<i>Sept.</i>	<i>Oct.</i>	<i>Nov.</i>	<i>Dec.</i>	<i>Jan.</i>	<i>Feb.</i>	<i>March</i>	<i>Total</i>
--	--------------	------------	-------------	-------------	-------------	--------------	-------------	-------------	-------------	-------------	-------------	--------------	--------------

Debit Side

(a) *Loans and Advance*

(i) Interest bearing

1. Conveyance
2. House Building
3. Other advances

(ii) Non-interest bearing

4. Transfer T.A.
5. Flood/Drought
6. Festival
7. Other Advances

(a) *Deposits*

1. (i) Construction Works
(ii) Maintenance and Repairs
2. Earnest Money and Security Deposit from Contractor etc.

(c) *Remittance*

(a) *Originating in K.V.*

1. Income Tax
2. Compulsory Deposit Scheme
3. GPF/CPF from Sangathan Employees
4. CPF/PLI from Deputationists
5. House rent pertaining to other Department
6. Profession Tax
7. C.T.D.
8. Recoveries of House building advance remitted to Sangathan
9. Pension contribution, etc.

(b) *From other Sources*

1. Through Sangathan
2. For/From other K.Vs disbursed/remitted
3. Other direct receipts

TOTAL

5. Ledger Accounts (Receipt Heads)

Ledger accounts in respect of different receipt sub-heads as provided in the form prescribed for consolidated should be maintained separately in the following form:

<i>Cr</i>		<i>Head of Account</i>
<i>Date</i>	<i>Particular</i>	<i>Amount</i>

6. Ledger Account (Expenditure Heads)

(i)	Pay and Allowances	Amount sanctioned.....
<i>Dr</i>		

Date	Vr. No.	Pay	D.A.	A.D.A.	C.C.A.	H.R.A.	H.C.A.	Winter Allo- wance	Other Allo- wance	Manage- ment Share	CEA/ Tuition Fee	T.A.	Medical re-imbur- sement	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

(ii) In respect of other expenditure sub-heads as shown in the form prescribed for the consolidation ledger accounts should be maintained separately in the following form:

		<i>Head of Account</i>
<i>Dr</i>		<i>Amount sanctioned</i>

Date	Vr. No.	Particular	Capital	Revenue	Total
1	2	3	4	5	6

7. Ledger Accounts for Advance/Deposit/Remittance Heads

Different heads pertaining to advances/Deposits/remittances are indicated in the form prescribed for the consolidated. Separate ledger accounts in respect of all such heads should be maintained in the following forms :

Head of Account.....

Dr

Dr

<i>Date</i>	<i>Vr. No.</i>	<i>Particular</i>	<i>Amount</i>	<i>Date</i>	<i>Vr. No.</i>	<i>Particular</i>	<i>Amount</i>
1	2	3	4	1	2	3	4

STOCK AND DISTRIBUTION REGISTER OF PRINTED FORMS/ARTICLES OF STATIONERY

Name of Article.....

RECEIPT							ISSUES						
<i>Date</i>	<i>Vr. No.</i>	<i>From whom recei- ved</i>	<i>Qty. recei- ved</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>Desig- nation</i>	<i>Signature of recipient</i>	<i>Initials of Principal</i>
1	2	3	4	5	6	7	8	9	10	11	12	13	14

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>
1	2	3	4	5	6	7

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 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 Designation (Block Letters)
2. Vidyalaya in which employed
3. Pay of the employee as defined in the Rules and any other emoluments which should be shown separately
4. Place of duty
5. Actual residential address
6. Name of the patient and his/her relationship to the employee—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 the medical officer consulted with hospital and dispensary to 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 CHILDRENS
EDUCATIONAL ALLOWANCE**

1. Certified that my child/children mentioned below in respect of whose Children Educational Allowance is claimed is/are wholly dependent upon me and is/aare studying in school(s), which are recognised by the Educational Department/ Educational Authorities of the jurisdiction in which the schools are situated and I am compelled to send my child/children away from the place of my posting/residence due to non-availability of the school of the requisite standard at the station of my posting/residence or due to non-availability of a vacancy in such a school at the station of my posting/residence (strike out whichever is not applicable).

<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 Government servant is residing</i>	<i>Class in which studying</i>	<i>Monthly Educational Allowance admissible</i>	<i>Amount of allowance claimed for the period from July.....to Feb..... March..... to June.....</i>
1	2	3	4	5	6	7

2. Certified that my child/children in respect of whom children's educational allowance is claimed is/are studying in the school(s) mentioned in column (2) which is/are recognised school(s) (not applicable to schools run by Central Government/ State Government/Union Territory Administration/Municipal Corporation/Municipal Committee/Panchayat Samiti/Zilla Parishad.

3. Certified that:

- i) my wife/husband is/is not a Sangathan employee.
- ii) my wife/husband is a Sangathan employee and that she/he will not claim children's educational allowance in respect of our child/children.
- iii) my wife/husband is employed with..... she/h/he is not entitled to children's educational allowance in respect of our child/children.

4. Certified that during the period covered by the claim the child/children attended the school regularly and did not absent himself/herself/themselves from the school without proper leave for a period exceeding one month.

5. Certified that the child/children has/have not been studying in the same class for more than two academic years.

6. In the event of any change in the particulars given above which affect my eligibility for children's educational Allowance, I undertake to intimate the same promptly and also to refund excess payments, if any, made.

(Signature of the Employee)

Name in block letters.....

Designation & Office.....

Date.....

Place of Posting.....

(Strike out whatever is not applicable)

*Employer other than Kendriya Vidyalaya to be mentioned.

REIMBURSEMENT OF TUITION FEE

1. Certified that the child/children mentioned below in respect of whom reimbursement of tuition fee is claimed is/are wholly dependent upon me.

<i>Name of the child</i>	<i>Date of birth</i>	<i>School in which studying</i>	<i>Class in which studying</i>	<i>Monthly tuition fee actually payable</i>	<i>Tuition fee actually paid from July 19..... to Feb. 19..... March..... to June 19.....</i>	<i>Amount of reimbursement claimed</i>
1	2	3	4	5	6	7

2. Certified that the tuition fees indicated against the child/each of the children had actually been paid by me vide certificate(s) from the institution(s) attached.

3. Certified that:

- i) my wife/husband is/is not a Sangathan employee.
- ii) my wife/husband is a Sangathan employee and she/he will not claim reimbursement of tuition fee in respect of our child/children.
- iii) my wife/husband is employed with..... she/he is not entitled to reimbursement of tuition fees in respect of our child/children.

4. Certified that during the period covered by this claim, the child/children attended the school(s) regularly and did not absent himself/herself/themselves from the school(s) without proper leave for a period of exceeding one month.

5. Certified that the child/children mentioned has/have not been studying in the same class for more than two years.

6. Certified that I or my wife/husband have/has not claimed and will not claim the children's educational allowance in respect of the children mentioned above.

7. In the event of any change in the particulars given above which affect my eligibility for Reimbursement of Tuition Fees, I undertake to intimate the same promptly and also to refund excess payments, if any, made.

(Signatures of the Employee)

Name in block letters.....

Designation & Office.....

Date.....

(Strike out whatever is not applicable)

*Employer other than Kendriya Vidyalaya Sangathan to be mentioned.

.....School/College

Name and location of the Institution

*Certified that Shri/Kumari.....
son/daughter of Shri/Smt.....passed out from
class.....in..... He/she had paid tuition
fees for the period from July/March to.....as per details given
below :

1. Tuition Fees
2. Science Fees
3. Music Fees
4.
5.

*Certified that Shri/Km.....is at present a student
of class..... science.....and has paid
tuition fees for the period from.....to
February...../June.....as per details given
below :

1. Tuition Fees
2. Science Fees
3. Music Fees
4.
5.

*Certified that this is a school/college run by Central Govt./State Government/
Union Territory Administration/Municipal Corporation/Municipal Committee/
Panchayat Samiti/Zilla Parishad.

*Certified that this is a school/college recognized by the education authorities
of.....State/Union Territory Administration.

Dated.....

Principal/Headmaster/Head Mistress
(Stamp of the Institution)

*Strike out whatever is not applicable.

Note 1:

Certified from the Head of the Institution should be furnished in the month of April and August every year covering the periods as shown below:

<i>Month of the Certificate</i>	<i>Period to be covered by the Certificate</i>
March	July of the preceding year to February of the current year.
July	March to June of current year.

Note 2:

If the student has been continuously studying in the same class during the periods. July to February/March to June. The first part of the certificate will not be necessary.

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>
1	2	3	4	5	6	7	8

HOSTEL SUBSIDY

1. Certified that my child Shri/Kumari..... is studying in..... was admitted to hostel of the School on..... 20..... (Certificate from the Head of the school attached).

2. Certified that :

- (a) my wife/husband is not in Government Service is/is not drawing Hostel Subsidy in respect of my child/children.
- (b) the total number of children in respect of whom the hostel subsidy and children's educational allowance have been claimed does not exceed three.

3. I undertake to inform my employer forthwith in the event of my withdrawing the child from the hostel and also in the event of there being any change in the particulars mentioned earlier.

(Signature of the Employee)

Dated.....

Name in block letters.....

Designation & Office/Vidyalaya.....

HOSTEL SUBSIDY

.....School
 (Name of school and place)

1. Name of boarder.....
2. Name of parent.....
3. Class to which admitted.....
4. Date of admission in the Hostel.....
5. Period during the year for which the child would continue to stay in the hostel.....

From

To

(a)

(b)

(c)

(d)

Dated.....

Principal/Head Master/Head Mistress
 (Stamp of the School)

FORM FOR LEAVE ACCOUNT

Name of KVS Employee..... Date of Birth..... Date of Commencement of continuous Service..... Date of Quasi Permanent/Permanent/employment..... Date of Retirement/Resignation.....

EARNED LEAVE											HALF PAY LEAVE							
Particulars of service in the half year of a calendar year		Completed months of service in the half year of a calendar year	E.L. credited at the beginning of half year	No. of days of E.O.L. (Col. 36) availed of during the previous Calendar half-year	E.L. to be deducted (1/10th of the period in col. 5)	Total E.L. at credit in days (Col. 4+11-6)	Leave Taken			Balance of E.L. on return from leave (Col. 7-10)	Completed month of service in the half year of a calendar year	HPL certified at the beginning of half year	No. of days treated as "dies non" during the previous half year	HPL to be deducted 1/18 of the period (Col. 14)	Total HPL at credit in days (Col. 35+13-15)	LEAVE		
							From	To	No. of days							From	To	No. of days
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

NOTE: 1. The Earned leave due should be expressed in days.
 2. When a Sangathan Employee is appointed during the course of a half year of a particular calendar year. E.L. should be credited @ 2½ days for each calendar month and the fraction of a day will be rounded to the nearest day.

(On private affairs and on medical certificate including commuted leave not due)

TAKEN							Leave not due limited to 360 days in entire service											Other kinds of Leave taken
Committed leave on Medical certificate on fully pay			Committed leave without M/C for studies certified to be in public interest (limited) to 180 days half pay leave converted into 90 days commuted leave in entire service)			Committed leave converted in half pay leave (twice of Col. 22 and 25)	On Medical Certificate			Otherwise than on Medical Certificate limited to 180 days			Total of leave not due (Col. 29+32)	Total half pay leave taken (Col. 19+26+33)	Balance of half-pay leave on return from leave (Col. 16+34)			
							From	To	No. of days	From	To	No. of days						
From	To	No. of days	From	To	No. of days	From	To	No. of days	From	To	No. of days							
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36		

NOTE : 3. The entries in Col. 6 should be in complete days. Fraction of day will be rounded to the nearest day.
 4. The period of extra ordinary leave should be noted in ink.

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>Particular</i>	<i>Rate</i>
Substantive Pay	
Officiating Pay	
Teaching Allowance	
Dearness Allowance	
House Rent Allowance	
City (Compensatory) Allowance	
Transport Allowance	
Hill Compensatory Allowance	
Winter Allowance	

Deductions

Income Tax
 GPF/C.P.F. Subscription
 GPF/C.P.F. Advance
 Group Ins. Scheme

3. (a) His General Provident Fund Account No.....is
 maintained by Accountant General.....
 to whom credits have to be (for deputationists)
 passed on.
- (b) His GPF/CPF Account No.....is maintained by
 KVS Head Office/Regional Office and his rate of subscription for GPF/
 C.P.F. is Rs.....p.m.
- (c) His contribution towards K.V.S. Group Insurance Scheme recovered
 at the rate of Rs.....p.m. is for the month
 upto..... as per entries made in Service Book.
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 have 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 causal leave.

11. His Service Book is being sent separately.

12. His Provident Fund balance will be transferred by R.O.....to R.O..... due to a change in jurisdiction.

Signature

Dated

PRINCIPAL
Kendriya Vidyalaya

Details of recoveries

Recoveries

Nature of recovery

Advance of T.A. on transfer Rs.

in lump

Any other Advance Rs.

in instalments

(Details of each recoverable Adv. viz. conveyance, HBA etc. be given separate and distinct)

Overpayment of Rs.

in instalments

GPF/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	20				
May	20				
June	20				
July	20				
August	20				
September	20				
October	20				
November	20				
December	20				
January	20				
February	20				
March	20				

Signature

PRINCIPAL
Kendriya Vidyalaya

MONTHLY STATEMENT OF VIKAS NIDHI TRANSACTIONS FOR.....
NAME OF THE KENDRIYA VIDYALAYA.....

RECEIPTS				EXPENDITURE				
S.No.	Particulars	L.F.	Amount	S.No.	Particulars	L.F.	Amount	Remarks
1.	Opening Balance			I.	Annual Repairs & Maintenance etc.			
2.	Fees & Fines			A.	School Building (including) toilets and overhead tanks etc.)			
3.	Miscellaneous			B.	Sports Campus			
				C.	Gardening			
				II.	Class Room Facilities			
				A.	Furniture & Fixtures etc.			
				B.	Lab. Equipment including consumables			
				C.	Audio Visual Aids and Music Instruments			
				D.	Computer Related facilities			
				E.	Examination Expenses			

III. Student Activities & Welfare

- A. Reading Room, Vidyalaya Magazine and Student Diary etc.
- B. Pupils Societies
- C. Sports & Games
- D. Scouts & Guides
- E. Entertainment to Special Visitors
- F. Miscellaneous

IV. Closing Balance

Total

Total

Certified that :-

1. The expenditure as above was incurred on authorised items for which the Vikas Nidhi 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 Balances 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

BROADSHEET OF PROVIDENT FUND TRANSACTIONS FOR THE YEAR _____

Name of Kendriya Vidyalaya..... Regional Office.....

S. No.	Name & Designation of Subscriber	GPF/CPF A/C. No.	Receipts in the Months of											Total of Receipts		
			April	May	June	July	Aug.	Sept.	Oct.	Nov.	Jan.	Feb.	March			
1.	Mr A Principal	10001	(S)													
			(R)													
			(MS)													
2.	Mr B	10002	(S)													
			(B)													
			(MS)													

Withdrawals in the Months of													Total of Receipts	Net Balance	Opening Balance	Interest of the year	Closing Balance	Remarks
April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March							

Total as per Boardsheet
 Total as per Schedules/Vouchers
 Difference
 Initials of Supdt. (Accounts)

Monthly Reconciliation for

A.	Credits	Bill No.	-
		Bill No.	-
		Total	(A)
B.	Debits	Vr. No.	-
		Vr. No.	-
		Total	(B)
	NET AMOUNT		(A-B)

Certified that credit schedules in support of P.F. deductions and copies of vouchers in support of payments have been duly sent to the R.O.....vide letter No..... dated.....

Certified that D.D. for Rs..... in respect of the net amount drawn on..... Bank has also been sent to the R.O./HO.

IAO/PRINCIPAL

**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 debitable
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. For purchases: Has the purchase procedure been observed, if so, mention
 - (i) Quotation No. and date
 - (ii) Purchase Order No. and date
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 Supdt./H.C./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 the effect obtained from the Official-in-Charge?
12. Passed for Rs. (Rupees.....)
13. Pay by Cash/Cheque
14. Has the voucher been stamped *paid and cancelled*?

Signature of Principal

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 instalments			
1	2	3	4	5	6	7	8	9	10 Amount Balance	11	12

KENDRIYA VIDYALAYA/REGIONAL OFFICE

STATEMENT OF PARTICULARS FOR ALLOTMENT OF GENERAL PROVIDENT FUND ACCOUNT NUMBERS TO
COMPULSORY SUBSCRIBERS FOR THE MONTH OF _____

[See. Art, 147A (i)]

Sl. No.	Name of Subscriber	Name of Subscriber's father/husband	Date of birth of subscriber	Date of Joining service on regular basis	Designation	Emoluments	Monthly rate of subscription (in whole rupees)	Month from which subscription to commence	Remarks	To be filled in by KVS (Hqrs.) Account No.
---------	--------------------	-------------------------------------	-----------------------------	--	-------------	------------	--	---	---------	--

No. _____ date _____

No. _____ date _____

Forwarded in duplicate to the Accounts Officer, KVS (RO), for necessary action. The employees whose names are included in the statements are required to join the General Provident Fund under the art. 147(i) of the Accounts Code. Their names have not been included in the previous statements. (Nominations have been obtained and pasted in Service Books as per Art. 158 ibid).

Returned to _____. Account Nos. allotted may be intimated to the subscribers and also noted in the Service Books, nominations and other official records. In all correspondence connected with Provident Fund of any subscriber, the Account No. should be quoted.

Certified that all the employees whose names are shown above are eligible to subscribe to the Provident Fund in accordance with the relevant rules.

(Head of Office) _____
Principal/Asstt. Commissioner

ACCOUNTS OFFICER
KENDRIYA VIDYALAYA SANGATHAN

To
 The Assistant Commissioner,
 KVS, Regional Office,

Sir,

Subject:- GPF/CPF Collections for the month of _____

I am to forward herewith the following credit and debit schedules in respect of provident fund transactions of this Vidyalaya for the month of _____:-

Credits

(a)	GPF subscriptions and refunds of advances	_____
(b)	CPF subscriptions and refunds of advances	_____
(c)	CPF Management share	_____
	Total	A _____

Debits

(a)	GPF Advances and withdrawals	_____
(b)	CPF Advances and withdrawals	_____
	Total	B _____

Excess of Recoveries over Payments - (A—B).

2. Demand Draft/Cheques No. _____ dated _____ for Rs. _____ is also enclosed in support.

3. The receipt of schedules and the demand draft/cheque may please be acknowledged.

Yours faithfully,

Principal

Encls : Nos. given below :

(1) Credit Schedules _____nos.

(2) Debit vouchers _____nos.

Note:- No amount is required to be remitted by KVs in the civil and defence sectors.

KENDRIYA VIDYALAYA SANGATHAN
REGIONAL OFFICE_____

No. _____

Dated _____

SUBJECT:- Acknowledgement of Provident Fund Schedules etc.

The receipt of credit and debit schedules for the month of _____
under your letter No. _____ dated _____ alongwith the
Demand Draft/Cheque No. _____ dated _____ for
Rs. _____ is hereby acknowledged.

Superintendent of Accounts

To

The Principal

**KENDRIYA VIDYALAYA SANGATHAN FORM OF APPLICATION FOR
TEMPORARY ADVANCE FROM PROVIDENT FUND A/C**

(GPF/CPF)

11. Name of subscriber
(in block letters)
22. Designation, Section
(Temporary or Permanent)
33. Basic Pay
44. Present monthly rate of subscription to the
Fund.
55. G.P. Fund Account No. with name of the
Accounts Officer who maintains it.
66. Amount of advance required.
(Both in words & figures)
77. Number and amount of monthly instalments
in which the advance is proposed to be
repaid.
88. Purpose for which the advance is required.
99. Full particulars of the pecuniary
circumstances of the subscriber justifying
the application for temporary withdrawal.
10. When and what was the last advance taken
with reference to the No. and date of
sanction and the month in which its last
instalment was repaid.
11. What is the total amount at your credit at
present.

(Also attach the latest annual statement of
account)

- (1) Balance as per A/c
Rs. Statement for.....
- (2)Rs. Add. Regular
subscription Rs.

- (3) Add. refund of.....Rs.
instalment(s) of Rs.....each towards
advance of Rs..... from.
- (4) Less advance or withdrawal Rs. if any,
(including that on account of insurance
premia)

Total

Rs.

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 (with date))

PROFORMA FOR SANCTION OF ADVANCE FROM PROVIDENT FUNDS**KENDRIYA VIDYALAYA.....**

No.....

Dated:.....

O R D E R

Sanction is hereby accorded under Rule.....of.....for the grant of an advance of Rs.....(Rupees.....) to Shri/Smt./Kumari.....from his/her to G.P.F./C.P.F. Account number.....to enable him/her to defray expenses on.....

The advance will be recovered in.....monthly instalments of Rs.....each, commencing from the salary for the month of.....payable in.....

()

PRINCIPAL

To,

Shri/Smt./Kumari.....

.....

.....

Copy forwarded to:—

1. The G.P.F./C.P.F. Section of the Kendriya Vidyalaya Sangathan, (Two Copies) for information and necessary action.
2. Personal file of Shri/Smt./Kumari.....

PRINCIPAL

**FORM FOR APPLICATION FOR WITHDRAWAL FROM GENERAL/
CONTRIBUTORY PROVIDENT FUND**

1. Name
2. Designation
3. Date of birth and date of entry into Sangathan's 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.....

Date.....

**FORM OF APPLICATION FOR FINAL PAYMENT BALANCES IN THE.....
PROVIDENT FUND ACCOUNT**

To

The Assistant Commissioner

Kendriya Vidyalaya Sangathan,

(Through the Head of Office)

Sir,

I am due to retire/have retired/have proceeded on leave Prepratory to retirement for.....months/have been discharged/dissmised/have been permanently transferred to.....have resigned finally from Sangathan sservice/have resigned service under Sangathan resignation has been accepted with effect from.....F.N./A.N. I joined service with..... on F.N./A.N.

2. I request that the entire amount at my credit with interest due under the rules may be paid to me/transferred to.....

3. My Provident Fund Account No. is.....

4. I desire to receive payment direct/through my office/Principal, Kendriya V/idalaya.....

5. My specimen signature in duplicate, duly attested by the Principal, Kendriya V/idalaya..... Head of my office is enclosed.

Yours faithfully,

(SIGNATURE OF THE EMPLOYEE)

Station.....Name and address.....

Date.....

(FOR USE BY HEAD OF OFFICE)

Forwarded to the Assistant Commissioner, Kendriya Vidyalaya Sangathan,
..... for necessary action.

2. The Provident Fund (Account No.....) of Shri/Smt./Kumari (as verified from the statements furnished to him/her from year to year) is.....

3. He/She has finally retired/will retire/has proceeded on leave preparatory to retirement for.....months/has been discharged/dismissed/has been permanently transferred to...../ has resigned finally from Sangathan service has resigned service under Sangathan to take up appointment with.....and his resignation has been accounted w.e.f.....F.N./A.N. He/She joined service with.....on.....F.N./A.N.

4. The last fund deduction was made from/his/her pay in this office Bill No.....dated.....for Rs.....(Rs..... and stands included in Demand Draft No.....dt..... The amount of deduction being.....(own share plus Management Share.....) on recovery or refund of advances.....

5. Certified that he/she was neither sanctioned any temporary advance nor any final withdrawal from his/her Provident Fund account during the 12 months immediately preceding the date of his/her proceeding on leave preparatory to retirement or thereafter.

Or

Certified that the following temporary advance/final withdrawals were sanctioned to him/her and drawn from his/her Provident Fund account during the 12 months immediately preceding the date of his/her quitting service under Sangathan/proceeding on leave preparatory to retirement or thereafter.

	<i>Amount of advance withdrawal</i>	<i>Date</i>	<i>Bill No.</i>
1.			
2.			
3.			

6. It is certified that no demand/following demands of Sangathan are due for recovery.

7. Certified that he/she has not resigned from Sangathan Service with prior permission of the Sangathan to take up an appointment in another department of the Central Government of under a State government or under a body corporate owned or controlled by the State.

.....
(Signature of Head of Office)

Certified No.6 to be furnished in the case of CPF only please score out if not necessary.

FORM

Form of Application for Final Payment of balances in the Provident Fund Account of a Subscriber to be used by the nominees or any other claimants where no Nomination subsists.

To

The Assistant Commissioner,
Kendriya Vidyalaya Sangathan,
.....
.....

(Through the Head of Office)

Sir,

It is requested that arrangements may kindly be made for the payment of the accumulations in the.....Provident Fund Account of Shri/ Smt.....

The necessary particulars in this connection are given below:-

- 1.. Name of the Employee
- 2.. Date of Birth
- 3.. Post held by the employee
- 4.. Date of death
- 5.. Proof of death in the form of death certificate issued by the Municipal authorities etc., if available.
- 6.. Provident Fund Account No. allotted to the Subscriber.....
- 7.. Amount of Provident Fund Money standing to the credit of the subscriber at the time of his death, if known.
- 8.. Details of the nominees alive on the date of death of the subscriber if a nomination subsists.

<i>Name of the Nominee</i>	<i>Relationship with the subscriber</i>	<i>Share of the nominee</i>
----------------------------	---	-----------------------------

- 1.
- 2.
- 3.
- 4.

9. In case of the nomination is in favour of a person other than a member of the family, the details of the family if the subscriber subsequently acquired a family.

<i>Name</i>	<i>Relationship with the subscriber</i>	<i>Age on the date of death</i>
-------------	---	---------------------------------

1.

2.

3.

10. In case no nomination subsists, the details of the surviving members of the family on the date of death of the subscriber. In the case of a daughter or of a daughter of deceased son of the subscriber, married before the death of the subscriber, it should be stated against her name whether her husband was alive on the date of death of the subscriber.

<i>Name</i>	<i>Relationship with subscriber</i>	<i>Age on the date of death</i>
-------------	-------------------------------------	---------------------------------

1.

2.

3.

11. In the case of amount due to a minor child whose mother (widow of subscriber) is not a Hindu, the claim should be supported by Indemnity Bond or Guardianship certificate, as the case may be.

12. If the subscriber has left no family and no nomination subsists, the names of persons to whom the Provident Fund money is payable (to be supported by letters of probate or succession certificate, etc.)

<i>Name</i>	<i>Relationship with the subscriber</i>	<i>Address</i>
-------------	---	----------------

1.

2.

3.

13. Religion of the claimant(s).

14. The payment is desired through the office of Principal, Kendriya Vidyalaya/ Kendriya Vidyalaya Sangathan. In this connection the following documents duly attested by a Gazetted Officer in service/Magistrate are attached.

- (i) Personal marks of identification
- (ii) Left/right hand thumb and finger impressions (in the case of illiterate claimants).
- (iii) Specimen signatures in duplicate (in the case of literate claimants).

Yours faithfully,

(SIGNATURE OF CLAIMANT)

Full Name & Address

Station.....

Dated.....

(FOR USE OF HEAD OF OFFICE)

Forwarded to the Assistant Commissioner, Kendriya Vidyalaya Sangathan for necessary action. The particulars furnished above have been duly verified.

2. The Provident Fund (Account No.....) of Shri/Smt./Kumari.....(as verified from the annual statements furnished to him/heer) is.....

3. He/She died on.....A death certificate issued by the Municipal authorities has been produced/is not required in this case as there is no doubt about his/her death.

4. The last fund deduction was made from his/her pay for the month of.....drawn in this office Bill No.....dated.....for Rs.....(Rs.....the amount of deduction being Rs.....(own share.....Management Share.....for CPF) and recovery on account of refund of advance of Rs.....as shown in the schedules sent along with the Demand Drafts.

5. Certified that he/she was neither sanctioned any temporary advance nor any final withdrawal from his/her Provident Fund Account during the 12 months immediately preceding the date of his/her death.

OR

Certified that the following temporary advances/final withdrawals were sanctioned him/her and drawn from his/her Provident Fund account during the 12 months immediately preceding the date of his/her death.

<i>Amount of advances/withdrawal</i>	<i>Date and place of encashment</i>	<i>Bill No.</i>
--------------------------------------	-------------------------------------	-----------------

1.

2.

demand of

6. It is certified that no.....of Sangathan are due for recovery, following demands

7. Certified that no advance/following advance sanctioned in terms of the Ministry of Finance Office Memorandum No.10(3) E.V. (A)/65 dated the 11st November, 1965 is due for recovery.

(Signature of the Head of Office)

Note: Certificate No. 6 to be furnished in the case of CPF only.

APPLICATION FOR TRANSFER OF GPF/CPF BALANCE

(TO BE SENT IN DUPLICATE)

To,

The Senior Accounts Officer
 Kēndriya Vidyalaya Sangathan (Hqrs.),
 18, Institutional Area
 Shaheed Jeet Singh Marg
 New Delhi-110016

Sir,

I request that my Provident Fund Account may please be transferred to.....
 Necessary particulars are given below:-

1. Name :
2. Name & Address of School/Office last served :
3. P.F. Account No. allotted in KVS :
- **4. Date of leaving KVS service :
5. Name and Address of the present employer :
6. Account No. now allotted by the present employer :
7. Date of joining with the present employer :

Date

Signature of the Subscriber

**((Copy of acceptance of resignation letter be attached)

For use of the present employer

- (i) Certified that the facts above at 1,5,6&7 are correct.
- (ii) The Demand Draft/Cheque for the amount of Provident Fund dues of the applicant may be drawn in favour of

*Signature of the employer or other
 authorised Officer of the employer*

**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 superannuation
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 knowlegde anod belief. Also certified that the amount has been/will be expended on the object foor 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 andd found correct.

PRINCIPAL

NAME OF THE K.V. _____
CONSOLIDATED ANNUAL RETURN OF PROVIDENT FUND TRANSACTIONS
YEAR 20_____

Paid Month	Gross Amount (Subscription & Refunds of advances)			Advance paid out of monthly collection			Net Amount Remitted (4-7)	Bank Draft No. & date	No.&Dt. of for- warding letter	Remarks if any
	GPF	CPF	Total	GPF	CPF	Total				
1	2	3	4	5	6	7	8	9	10	11
April										
May										
June										
July										
August										
September										
October										
November										
December										
January										
February										
March										
Total										

YEAR 20_____

**STATEMENT II - RECONCILIATION IN RESPECT OF OUTWARD
REMITTANCE**

Total amount remitted to the KVS as per Statement I (X) Rs.

Amount booked under remittance in the Receipt and

Payment Account of School Fund on the payment side (Y) Rs.

Difference (Y) - (X); if any Rs.

Reasons for difference are as follows : —

PRINCIPAL/AC/AO

PART—1(b) DETAILS OF G.P.F. ADVANCES

(Paid during the year 20.....)

<i>Sl.No.</i>	<i>Name of the Subscriber</i>	<i>Account No.</i>	<i>GPF Advances</i>	<i>Draft of payment</i>	<i>Source from which paid schedules</i>	<i>school fund</i>	<i>Particulars of recoupment in r/o 6 (b)</i>
1	2	3	4	5	6(a)	6(b)	7

PART—1(B) DETAILS OF C.P.F. ADVANCES

(Paid during the Year 20.....)

<i>Sl.No.</i>	<i>Name of the Subscriber</i>	<i>Account No.</i>	<i>CPF Advances</i>	<i>Draft of payment</i>	<i>Source from which paid</i>		<i>Particulars of recoupment in r/o 6 (b)</i>
					<i>Schedules</i>	<i>School fund</i>	
1	2	3	4	5	6(a)	6(b)	7

KENDRIYA VIDYALAYA SANGATHAN

KENDRIYA VIDYALAYA _____

R.O. _____

TRANSFER ADVICE

1. Name of the Subscriber :
2. Designation :
3. GPF/CPF Account No. :
4. GPF/CPF Account :
completed upto
5. Interest credited :
upto

Detail of the balance is as under :

Year	Opening Balance	Deposit (Rs.)	Interest (Rs.)	Withdrawal (Rs.)	Closing Balance (Rs.)
1998-99					
1999-2000					
April, 99					
May, 99					
June, 99					
Total					

Drawing & Disbursing Officer

1. The Principal, KV _____
2. The Asstt. Commissioner, KVS, R.O. _____ & _____
3. The Sr. Audit Officer, KVS HQ, New Delhi.

**REPORT REGARDING THE LOSS OF ARTICLES OTHERWISE THAN
DUE TO THEFT**

- | | | | | |
|--|-----|-----|-----|-----|
| 1. Name of the School | ... | ... | ... | ... |
| 2. Deptt./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 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 views | ... | ... | ... | ... |

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>
1	2	3	4	5	6	7	8	9

LIST OF ARTICLES RECOMMENDED FOR WRITE OFF UNDER THE HEAD.....

KENDRIYA VIDYALAYA.....

<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>Life fixed by K.V.S.</i>	<i>Date when it became un-serviceable or date of breakage</i>	<i>Reason for condemnation</i>
1	2	3	4	5	6	7	8

CERTIFICATE

1. Certified that the information given in columns 2 to 8 is correct.
2. Certified that the articles mentioned in columns (2) (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	.....	<i>By Boarding Expenses</i>	
To Boarding Charges Collected	.....	Provisions	.....
To Lodging and Establishment	.....	Milk and Curd	.....
Charges Collected	.....	Vegetables	.....
To Caution Deposit Collected	.....	Fuel	.....
To water and electricity charges	.....	Misc. expenses	.....
recovered from the Hostel Staff	.....	
To cash security of Hostel Clerk	.....	
		TOTAL	<hr/>
		<i>By Lodging and Establishment Expenses</i>	
		Salary to kitchen staff	.....
		Electric and Water charges	.....
		Maintenance and repair of	
		Equipment	.....
		Misc. expenses	.....
		TOTAL	<hr/>

By closing balance on 31-3-

Cash in hand

Cash in 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	.....	<i>By Lodging and Establishment Charges</i>	
Fuel	.....	Collected	.....
Misc. expenses	.....	Less refunds	.....
TOTAL	_____	By late payment fees collected	.....
	_____	By water and electric charges collected from the Hostel Staff	.....
<i>To Lodging and Establishment Expenses</i>		<i>By excess of expenditure carried over to Balance Sheet</i>	
Salary to kitchen staff	.....		.....
Electric and Water charges	.....		.....
Maintenance and repair of equipment	.....		.....
Misc. expenses	.....		.....
TOTAL	_____		

To write off stores lost/damaged	.....	
To excess of income carried over	.....	
To Balance Sheet	.....	
TOTAL	_____	TOTAL	_____
	_____		_____

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:</i> Net excess of income from Income and Expenditure account	.....	Cash at Bank	.....
		Permanent Imprest	.....
<i>Deduct:</i> Net excess of Expendi- ture from Income and Expenditure account	.....	
Balance	.....	
Cash security of Hostel clerk	.....	<i>Other Assets</i>	
Caution Deposit from students	.....	
Balance on 1st April	.....	
<i>Add:</i> Collections during	.....	
<i>Less:</i> Refunds during	.....	
Balance	.....	

BOOK STORES
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	
Permanent Imprest	.....	purchases)	.....
To advances collected from the		By freight charges	.....
students	.....	By miscellaneous expenses	.....
To cash sales		By closing balance on 31st March	
(show cash type of sale separately)	.....	Cash in hand	.....
		Cash at Bank	.....
		Permanent Imprest	.....
TOTAL	<hr/>	TOTAL	<hr/>

BOOK STORES
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 purchase of books (cash) 	By sales adjusted against advances
To purchase of books (credit) 	By credit sales (if any)
To freight charges 	By stock in hand on 31st March
To miscellaneous expenses 	Book (cost price) (mention similarly over items)
To excess of income carried over to Balance Sheet 	By net excess of expenditure carried over to Balance Sheet
TOTAL 	TOTAL

BOOK STORES

Balance Sheet as on the 31st March.....

LIABILITIES	ASSETS
<i>Capital Fund</i>	<i>Cash Balance</i>
Opening balance as on	Cash in hand
1st April 20.....	Cash at Bank
<i>Add:</i> Net excess of income from	Permanent Imprest
Income and Expenditure a/c	<i>Stock on hand</i>
<i>Deduct:</i> Net excess of expenditure	Books (cost price)
from Income and Expendi-	(mention similarly other items)
ture a/c	Sundry debtors for sales on credit
	(if any)
Balance	

Sundry creditors for purchases on credit
(mention name of each firm)

Advance from students

Opening balance on 1st April 20....	.....	.....
Add: Collection during the year	.....	.....
Less: Refunds during the year	.....	.....
Less: Value of books supplied	.....	.....

Other Assets

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>
1	2	3	4	5	6

Part II Concession for Children of Sangathan Employees

<i>Sl. No.</i>	<i>Name of the student</i>	<i>Name of the employee and designation</i>	<i>Date of admission</i>	<i>Class</i>	<i>Initials of Principal</i>
1	2	3	4	5	6

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>
1	2	3	4	5	6	7

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>
1	2	3	4	5	6	7

REGISTER OF LIBRARY FINES

Sl. 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.....

SCHOOL FUND						VIDYALAYA VIKAS NIDHI			
<i>Class</i>	<i>Section</i>	<i>Admission fee</i>	<i>Re-admission fee</i>	<i>Tuition fee</i>	<i>Late payment fine</i>	<i>Total</i>	<i>Fee</i>	<i>Others Authorised collection</i>	<i>Total</i>
1	2	3	4	5	6	7	8	9	10

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>
1	2	3	4	5	6	7	8	9	10	11

HOSTEL LEDGER ACCOUNTS

I—Boarding Account

Date	Vr. No.	Parti- culars	Provi- sions	Milk and curd	Vegetables	Fuel	Misc. expenses	Refund	Date	Particulars	Collect- tions
1	2	3	4	5	6	7	8	9	10	11	12

II—Establishment and Lodging Account

Date	Vr. No.	Parti- culars	Salary to kitchen staff	Elec. and water charges	Maint. of repair of equipment	Misc. expenses	Refund	Date	Particulars	Collec- tions
1	2	3	4	5	6	7	8	9	10	11

III—Caution Deposit Account

Date	Vr. No.	Particulars	Refund of deposit	Date	Particulars	Collections
1	2	3	4	5	6	7

IV—Personal Account of Hosteler

Name of Hosteler.....

Date of joining hostel.....

Date of leaving Hostel.....

<i>Date</i>	<i>Particulars</i>	<i>Receipt No.</i>	<i>Period of absence</i>	<i>DEBIT (Pro-rate charges and refund)</i>	<i>CREDIT (Collection)</i>	<i>Balance</i>
1	2	3	4	5	6	7
<hr/>						

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
	Head of account	Amount Rs. P.	Total Rs. P.	Head of account	Amount Rs. P.	Total Rs. P.
	Boarding fee			Refund of fees		Cash in hand.....
	Establishment			Refund of Caution		Cash at bank.....
	Lodging fee			Deposit		Permanent.....
	Late fee			Boarding expenses		Imprest, if any.....
	Caution Deposit			Establishment and		
	Other recoveries			Lodging expenses		
	Total			Total		Total

CERTIFICATE

- Certified that: (i) The hostel is being according to the instructions contained in Chapter 20 of Account Code.
(ii) Proper accounts of collections and expenditure as required in Chapter 20 of Account Code are being maintained.

Principal
Kendriya Vidyalaya

BOOK STORES**Cash Memo/Adjustment Bill**

Sl. No..... Dated.....

Name of Student.....

Class and Section.....

<i>Quantity</i>	<i>Particulars</i>	<i>Rate</i>	<i>Amount</i>
	Advance collected		
	Books supplied		

BOOK STORES PURCHASES REGISTER

<i>Date</i>	<i>Name of firm</i>	<i>Bill No. and date</i>	<i>Amount</i>		<i>Payment</i>			<i>Balance</i>	
			<i>Rs.</i>	<i>P.</i>	<i>Instalment</i>	<i>Amount</i>	<i>Cheque</i>	<i>Date</i>	<i>Rs.</i>	P.
1	2	3	4		5	6	7	8	9

BOOK STORES

Combined Register of Purchases, Sales and Stock

Name of book.....

<i>Date</i>	<i>From whom purchased</i>	<i>Qty.</i>	<i>Rate</i>	<i>Amount</i>		<i>Details of sales</i>	<i>Stock on hand</i>	<i>Initials of in-charge</i>	
				<i>Rs.</i>	<i>P.</i>	<i>Date of sale</i>	<i>Qty. sold</i>		<i>(Quantity)</i>
1	2	3	4	5		6	7	8	9

Total

Signature of Book Stores-in-Charge

BOOK STORES—PERSONAL ACCOUNT

Name of Student.....

Date	Particulars	DEBIT		CREDIT		Balance
		Adj. Bill No.	Amount Rs. P.	Cash Memo No.	Amount Rs. P.	Rs. P.

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</i>	<i>Date of subsequent payment/delivery</i>	<i>Dated initials of Principal</i>
1	2	3	4	5	6	7	8

STATEMENT OF PENSION OPTees DUE TO RETIRE

Within Next 18-24 Months

<i>Sl. No.</i>	<i>Name and post of employee</i>	<i>Name of K. V.</i>	<i>Date of birth</i>	<i>Date of commencement of service in Sangathan</i>	<i>Whether Confirmed or temporary</i>	<i>Date of Retirement</i>	<i>Non-qualifying service if any</i>	<i>Vig. case pending if any</i>	<i>Remarks</i>
1	2	3	4	5	6	7	8	9	10

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.

2. I hereby declare that I have neither applied 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 any application hereafter without quoting a reference to this application and the orders which may be passed thereon.

3. I enclose herewith :-

- (i) Two slips bearing in each three specimen signatures of mine, duly attested;
- (ii) Two copies of joint passport size photograph of mine with spouse also duly attested;
- (iii) Two slips each showing particulars of height and identification marks;
- (iv) Two slips each bearing my left-hand thumb & finger impressions;
- (v) Details of family in Form CS-63a.

4. The particulars for the drawal of pension through an authorised branch of the State Bank of India are as under :-

- (i) Name of place
- (ii) Name of Branch
- (iii) The particulars of Saving Bank/current A/c No. to which pension is to be credited.

5. My present address is.....and my address after retirement will be.....

Place.....

Signature.....

Dated.....

Designation.....

DETAILS OF FAMILY

Name of the Sangathan Employee

Designation

Date of Birth

Date of appointment

Details of the members of my family as on

Sil. No.	Name of the members of family*	Date of birth	Relationship with the officer	Initials of the Head of Office	Remarks
1	2	3	4	5	6
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					

I hereby undertake to keep the above particulars up-to-date by notifying to the Head Office any addition or alteration.

Place.....

Dated the.....

.....
Signature of the Sangathan
Employee

**Family for this purpose means family as defined in Clause(b) of Sub-Rule (14) of Rule 54 of the CCS (Pension) Rules, 1972.

NOTE: Wife and husband shall include respectively judicially separated wife and husband.

RULE 64

No.

KV/RO/HQ

Dated

To

The Asstt. Commissioner,
Kendriya Vidyalaya Sangathan
Regional Office

Subject: Pension Papers of Shri/Smt./Kumari.....for authorisation of pension

Sir,

I am directed to forward herewith the pension papers of Shri/Smt./ Km.....of this office/Kendriya Vidyalaya for further necessary action.

2. The details of K.V.S. dues which will remain outstanding on the date of retirement of the K.V.S. employee and which need to be recovered out of the amount of death-cum-retirement gratuity are indicated below :

- | | |
|---|----------|
| (a) Balance of the house-building or conveyance advance | Rs |
| (b) Over payment of pay & allowances including leave salary | Rs |
| (c) Income-Tax deductible at source under the Income-Tax Act, 1961 (43 of 1961) | Rs |
| (d) Arrears of licence fee for occupation of Govt./K.V.S. accommodation | Rs |
| (e) The amount of licence fee for the retention of Govt./ K.V.S. accommodation for the permissible period of two months beyond the date of retirement | Rs |
| (f) Any other assessed dues and the nature thereof | Rs |
| (g) the amount of gratuity to be withheld for adjustment of unassessed dues, if any, | Rs |

TOTAL Rs. _____

3. Your attention is invited to the list of enclosures which is forwarded herewith.

4. The receipt of this letter may be acknowledged and this KV/Hq. informed that necessary instructions for the disbursement of pension have been issued to disbursing authority concerned.

5. The death-cum-retirement gratuity will be disbursed by this KV/Office on receipt of authority from you. The outstanding Govt. dues as mentioned in para 2 above will also be recovered out of the death-cum-retirement gratuity before making payments.

Yours faithfully,

Head of the Office

LIST OF ENCLOSURES

1. Form Nos. CS-63, CS-63a and CS-64 duly completed.
2. Medical Certificate of incapacity (if the claim is for invalid pension).
3. Service Book (date of retirement indicated in the Service Book).
4. (a) Two specimen signatures, duly attested by the Principal/A.C./Sr. A.O. or in the case of pensioner not literated enough to sign his name, two slips bearing the left hand thumb and finger impressions, duly attested by a Principal/A.C./Sr. A.O.
- (b) Two copies of passport size photograph with wife or husband either jointly or separately) duly attested by the Principal/A.C./Sr. A.O.
- (c) Two slips showing the particulars of height and identification marks, duly attested by Head of office.
5. A statement indicating the reasons for delay in case the pension papers are not forwarded before six months of the retirement of Government servant.
6. Written statement, if any of the employee as required under sub-para (i) of Para this Office Circular No. F. 18 (85) Misc/KVS/CA (P & I) dt. 26.4.85.
7. Brief statement leading to reinstatement of the K.V.S. employee in case the KVS employee has been reinstated after having been suspended, compulsorily retired, removed or dismissed from service.

FORM FOR ASSESSING PENSION AND GRATUITY

1. Name of the Applicant
2. Father's Name (and also husband's name in the case of female employee)
3. Date of birth
3. Date of birth (by Christian Era)
4. Religion
5. Permanent residential address showing village, town, distt. and state
6. Present or last appointment including name of establishment :
 - (i) Substantive
 - (ii) Officiating, if any
7. Date of beginning of qualifying service in K.V.S.
8. Date of ending of service in KVS
9. (i) Particulars of service, if any under Central Govt. etc. before joining KVS
- (ii) Details of pro-rata retirement benefits already received for that service
 - (a) Pension
 - (b) Gratuity
 - (c) Management share of CPF
- (iii) Details of pro-rata retirement benefits already transferred for counting that service in the KVS
 - (a) Amount equivalent of pension
 - (b) Gratuity
 - (c) Management share of CPF
10. Class of pension applicable
11. The date on which action initiated to :
 - (a) Obtain the 'NO DEMAND CERTIFICATE' from the Authority controlling allotment of residential accommodation as provided in Rule 57;

- (b) assess the service and emoluments qualifying for pension as provided in Rule 59; and
- (c) assess the Sangathan dues other than the dues relating to the allotment of accomodation as provided in Rule 73 (1)
12. Details of omissions, imperfections or deficiencies in the service book which have been ignored under Rule 59 (1) b (ii)
13. Total length of qualifying service (for the purpose of adding towards broken periods, a month is reckoned as 30 days)
14. Periods of non-qualifying service From ..To
- (i) Interruption in service condoned under Rule 28
- (ii) Extraordinary leave not qualifying for pension
- (iii) Period of suspension not treated as qualifying
- (iv) Any other service not treated as qualifying

Total

15. Emoluments reckoning for gratuity

16. Average emoluments

*Emoluments drawn during the last ten months of service

<i>Post Held</i>	<i>From</i>	<i>To</i>	<i>Pay</i>	<i>Personal Pay or Special Pay</i>	<i>Average Emoluments</i>
1	2	3	4	5	6

17. Date on which form 63 has been obtained from the applicant. (To be obtained eight months before the date of retirement of sangathan employee)
18. Date from which pension is to commence.
19. Have any departmental or judicial proceedings been instituted/contemplated against the applicant before retirement

20. Details of Sangathan dues recoverable out of gratuity:
 - (a) licence fee for the allotment of office accommodation etc.
 - (b) H.B. Advance
 - (c) other dues
21. Whether nomination made for Death-cum-retirement Gratuity
22. Emoluments reckoning for the family pension
23. Height
24. Identification Marks
25. Place of payment of pension through S.B.I.
26. Name of Branch & A/c No.

Signature of the Head of Office

-
- * (i) In a case where the last ten months include some period not to be reckoned for calculating average emoluments an equal period backward has to be taken for calculating average emoluments.
 - (ii) The calculation of average emoluments should be based on actual number of days contained in each month.

KENDRIYA VIDYALAYA SANGATHAN

18, Institutional Area
Shaheed Jeet Singh Marg
New Delhi-110016

File No. F. _____

Dated _____

Sanction of Service Gratuity/D.C.R.G. in r/o _____

Payable to _____

Kendriya Vidyalaya _____

1. Name of the employee : _____
2. Father's/Husband's Name : _____
3. Religion & Nationality : _____
4. Permanent residential address showing Village Town, Distt. & State : _____
5. (a) Last Appointment including name of Kendriya Vidyalaya : _____
- (b) Last substantive appointment : _____
6. Date of ending of service under KVS (Name of K.V. to be mentioned) : _____
7. Length of Service with details of interruption & Non-qualifying period : _____
8. Pay as defined : _____
9. Amount of DCRG/Service Gratuity admissible : _____

The undersigned having satisfied himself of the above particulars of Shri/Smt./ Km.....hereby orders the grant of the DCRG/Service Gratuity of Rs.....) to Shri/Smt./Km..... as admissible under the Rules.

Asstt/Deputy Commissioner
Kendriya Vidyalaya Sangathan

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 alongwith 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.

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/pensioner | ... | ... |
| 3. Date of retirement, if the deceased was a pensioner | ... | ... |
| 4. Date of death of the employee/pensioner | ... | ... |
| 5. Names and ages of surviving kindred of the deceased | ... | ... |

Name

Date of birth
(by Christian era)

Widow/widower

Sons

Unmarried daughters

- | | | |
|--|-----|-----|
| 6. Name of the Branch of the State Bank of India at which payment is desired | ... | ... |
| (a) Name of the Branch | ... | ... |
| (b) Place | ... | ... |
| (c) Saving Bank Account No. | ... | ... |
| 7. Signature or left hand thumb impression (in the case of those who are not 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 the applicant		
10. Signature of the applicant		

Attested by

Witness

(1) _____ (1) _____

(2) _____ (2) _____

**Note 1* The Form CS 63 (a) should be filled in and attached.

**Note 2* 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.

Kendriya Vidyalaya Sangathan

No.....

Dated.....

Sanction to the grant of Superannuation/Family Pension to Sh./Smt./
Km.....Ex.....Kendriya Vidyalaya.

- (A) 1. Name of the Employee
2. Father's name (Husband's name in case of married female employee) ..
.....
3. Religion and Nationality
4. Permanent residential address
5. (a) Last appointment held including the name of K.V.
(b) Last substantive appointment
6. Date of beginning of service in K.V.S. and name of K.V.
.....
7. Date of ending of service and the name of K.V.
8. Length of service with details of interruptions and non-qualifying service
if any
9. Class of Pension applied for and cause of application
10. Pay as defined in Pension Rules
11. Amount of Pension admissible
12. Date of Commencement of Pension

(B) **Family Pension :**

In the event of death of Sh./Smt..... Family Pension of
Rs.....(Rs.....) per month from the day
following the date of death of Sh./Smt.....(date on which the Pensioner would
have attained 65 years of age) and Rs.....
(Rs..... per month thereafter may be payable to Sh./
Smt.....till the date of his/her remarriage or death whichever
is earlier (on receipt of Death Certificate and form of application from widow/
widower).

The undersigned having satisfied himself to the above particulars of Sh./Smt./Km.....Ex.....K.V.....hereby orders the grant of Superannuation Pension of Rs..... (Rs.....) per month plus D.A. @ Rs..... P.M. to Sh./Smt./Km.....as admissible under the rules w.e.f..... till the date of Sh./Smt./Km.....

The grant of family Pension as at (B) above is also ordered.

Deputy Commissioner/Commissioner
Kendriya Vidyalaya Sangathan

BUDGET STATEMENT NO I**Kendriya Vidyalaya.....**

Showing statistics regarding number of Classes/Sections/Students
(See instructions given at the bottom before filling up this statement)

Class	Strength of students as		No. of Sections		Addition expected during 1.8.20... to 31.3.20..... (Current year)			Additions expected during 20....20... (Next year)			Anticipated figures as on 31.3.20... (Current year)		Anticipated figures as on 31.3.20... (Next year)		For use by A.C./ Hqrs. Office		
	1.8.20.... (Previous year)	1.8.20.... (Current year)	1.8.20.... (Previous year)	1.8.20.... (Current year)	Class	No. of Sections	Students (Approx)	Class	No. of Sections	Students (Approx)	Class	No. of Sections (5+7)	Students (3+8)	Class		No. of Sections (13+10)	Students (14+11)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
A. (i) Pre-Primary																	
(ii) Primary Classes (I to V)																	
B. Secondary Classes (VI to X)																	
C. Sr. Secondary Classes (XI and XII)																	
Grand Total : (A+B+C)																	

Instructions

1. In Col. 7 only sections which have been administratively approved are to be taken into account. If proposals have been made to the Sangathan but are awaiting approval, suitable note explaining the position should be appended. No proposals for opening of additions will be entertained unless it is intended to accommodate students of the eligible category.
2. In Col. 9 and 10 only new Classes/Sections which are likely to be added in the normal course of expansion are to be included. The accommodation and other facilities available for the additional sections should be explained in suitable foot note.

BUDGET STATEMENT NO. I PART-II

Statistics to be furnished

1. Particulars of approved subjects in the case of plus 2 stage.

A. Academic
B. Vocational
2. Teaching of Regional Language and Mother Tongue :
Brief details of the scheme (including the languages taught, No. of students, arrangements made for teaching etc. should be given. If necessary, please attach a separate note.

Approved
Budget Estimates
for 20.....20....
(Current year)

Proposed
Revised Estimates
for 20.....20....
(Current year)

Proposed
Budget Estimates
for 20.....20....
(Next year)

Class No. of
 students

Class No. of
 students

3. Details of the branch of the Vidyalaya :
Place at which branch is functioning and date of its starting.

BUDGET STATEMENT NO. II

RECEIPTS

Kendriya Vidyalaya.....

Showing actual and estimated income on account of Tuition Fees relating to School Fund and Miscellaneous Income

Note : Only fees actually realised/to be realised to be taken into account.

Nature of Income	Actuals in 20...20... from 1.4.20...to 31.3.20... (Previous year)	Approved Budget Estimatics 20...20... 31.3.20... (Current year)	Actuals from 1.4.20...to 31.7.20... (Current year)	Estimated Receipts from 1.8.20...to 20...20... (Current year)	Revised Esti- mates (4+5) 20..... (Current year)	Budget Esti- mates 20..... (Next year)	Jurisdiction for the increase in Budget Esti- mates 20...20... (Next year)
1	2	3	4	5	6	7	8

1. Fees and Fines
2. Other Miscellaneous
Income
3. Recoveries of Revenue
Nature
4. House Rent Recoveries
in respect of Quarters
owned by/leased to
K.V.S.

5. Recoveries of Capital
Nature

TOTAL

1. Miscellaneous Income includes items like sale proceeds of old newspapers and products in the school compound (grass, fruits etc.) recovery of telephone charges from staff etc. Recoveries relating to pay and allowances are not to be included here.
2. Revised Estimates for 20.....20..... should be furnished taking into account the actual income from 1.4.20.... to 31.7.20..... (Current year)

BUDGET STATEMENT NO. III (PART-I)

Estimates for Pay and Allowances (Including Hostel Staff)

Part-I : Estimates (which are based on individuals entitlements) for the staff in position as on 1.8.20..... For vacant posts estimates are to be furnished in Part-II.

Kendriya Vidyalaya.....

Period to be taken : May payable in May to April payable in April (including payment of arrears during this period).

Rate i.e. % of Pay
 for Estimates of D.A
 H.R.A
 CCA/Composite Hill
 Compensatory Allow
 Any other Allowance
 T.A. Teaching Allowance

GRADE/NAME OF POST	Staff in position as on	No. of posts as on 1.8.20.... (Current yr.)	Pay (See notes 2 & 5 very important)	D.A.	H.R.A.	CCA, Composite HCA and any Allowance (includ- ing Festival/ Medical Advance)	T.A							
	1.8.20..... (Pre. year) 'A' 1.8.20..... (Current yr.)	Sanctioned Filled up 'A' Vacant R.E. 20.....20..... (Current yr.) B.E. 20.....20..... (Next year) R.E. 20.....20..... (Current yr.) B.E. 20.....20..... (Next year) R.E. 20.....20..... (Current yr.) B.E. 20.....20..... (Next year) R.E. 20.....20..... (Current yr.) B.E. 20.....20..... (Next year)												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

(A) Staff for the school proper

- (A) Principal
- Vice-Principal
- P.G.T.
- Head Master
- Drawing Teacher
- H.Sc. Tr. Gr.I/II
- T.G.T.
- Craft Tr./W.E.T.
- P.E.T.
- Yoga Teacher
- Primary Teacher

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Music Teacher															
Librarian															
Lab. Assistant															
Lab. Attendant															
Sub-Total (A)															
(B) Superintendent															
Head Clerk															
U.D.C.															
L.D.C.															
Class IV staff															
Part-time staff															
Sub-Total (B)															
(C) Staff Nurse															
L.D.C.															
Class IV Staff															
Sub-Total (C)															
GRAND TOTAL (A+B+C)															

(B) Staff for the School Hostel

'A' — If there is any difference between these two columns it should be suitably explained.

'B' — Staff for Hostel and Medical Unit, if any (excluding kitchen staff)

Grade/Name of Post	Sangathan's Share of CPF (See Note-3 below)	Leave salary and pension contribution	Other Allowances (see Note-6 below)	Bonus	Total	Explanatory Notes/Instructions:
	R.E. 20..... (Current year) B.E. 20..... (Next year)	R.E. 20..... (Current year) B.E. 20..... (Next year)	R.E. 20..... (Current year) B.E. 20..... (Next year)	R.E. 20..... (Current year) B.E. 20..... (Next year)	R.E. 20..... (Current year) B.E. 20..... (Next year)	<ol style="list-style-type: none"> Abbreviation used : D.A.—Dearness Allowance H . R . A . — C i t y Compensatory Allowance Composite H.C.A.—Hill Compensatory Allowance L.S. & P.C.—Leave Salary and Pension Contribution (only for deputationists) Explanation for the term : Pay—includes, special pay, deputation allowance and leave salary of staff (for whom the pay scale have already been revised on recommendation of IV Pay Commission i.e., Teaching and non-teachign Class-I, II, III and IV staff). Estimates for Sangathan's share of C.P. Fund should be framed in respect of only those employees who have opted for C.P. Fund Scheme. The estimates should be based on the emoluments due/drawn on the 31st March of the preceding year.
(A) Principal						
Vice-principal						
P.G.T.						
Headmaster						
Drawing Teacher						
T.G.T.						
H.Sc. Tr. Gr. I/II						
Craft Teacher/WET						
P.E.T.						
Yoga Teacher						
Primary Teacher						
Music Teacher						
Librarian						
Lab. Assistant						
Lab. Attendant						
Sub-Total (A)						

(B) Superintendent
Head Clerk
U.D.C.
L.D.C.
Class IV Staff
Part time staff

Sub-Total (B)

(C) Staff Nurse
L.D.C.
Class IV Staff

Sub-Total (C)

GRAND TOTAL
(A+B+C)

4. If any arrears of pay and allowances for any past period remain to be paid the estimates therefor should be included under the respective heads (Pay, DA etc.).
5. T.A. under column 15 & 16 stands for teaching allowance.
6. In respect of part time staff who are paid consolidated allowance, the amount may be shown under heading 'Pay'.
7. Other allowance:—
Includes Children Educational Allowance, Reimbursement of tuition fees to the staff, hostel subsidy, honorarium for teaching of regional and mother tongue language etc.

KENDRIYA VIDYALAYA.....

Rate i.e. % of pay for estimates of

D.A. _____

H.R.A. _____

C.C.A. Composite

H.C.A _____

Any other Allowance _____

T.A. (Teaching Allowance) _____

BUDGET STATEMENT-III (PAY AND ALLOWANCES) PART-II

ESTIMATES IN RESPECT OF VACANT POSTS

Grade/Name of Post	No. of vacant posts as per sanctioned strength as on 1.8.20..... (Details to tally with Part-I) (Current year)	No. of posts likely to be filled up				Pay			Estimates for the posts likely to be filled up			C.C.A., Composite H.C.A. Bonus and other Allowances etc.			T.A.		Total					
		During (Aug., 20..... to April 20.....) (Current year) Months	During (May 20..... to April 20.....) (Next year) Months	Rate	R.E. 20.....	B.E. 20.....	Rate	R.E. 20.....	B.E. 20.....	Rate	R.E. 20.....	B.E. 20.....	Rate	R.E. 20.....	B.E. 20.....	Rate	R.E. 20.....	B.E. 20.....				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
TOTAL																						

- Note :
1. Estimates under Pay, D.A. etc. should be framed, based on the minimum of the scale of pay attached to the posts.
 2. In respect of Revised Estimates for 20.....only the actual number of posts likely to be filled and the actual period for which they are to be operated should be taken into account.
 3. R.E. (Revised Estimates) for the current year and B.E. (Budget Estimates) for the next year are to be worked.

BUDGET STATEMENT NO. III (PAY AND ALLOWANCES) PART-III

KENDRIYA VIDYALAYA _____

Estimates in respect of new posts proposed i.e. other than those included in Part-I and Part II

No. of posts likely

Rate i.e. % of pay for estimates of

D.A. _____

H.R.A. _____

C.C.A., Composite

H.C.A. _____

Any other Allowance _____

C.C.A. Composite

T.A. (Teaching Allowance) _____

Grade/Name of Post	to be created				Pay	D.A.	H.R.A.	H.C.A., Bonus and any other allow- ances etc.	T.A.	Total											
	in Aug. 20.....to April 20.... (Current yr.)		in May 20.....to April 20.... (Next yr.)																		
	No.	Month	No.	Month																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
					Rate	R.E. 20.....	B.E. 20.....	Rate	R.E. 20.....	B.E. 20.....	Rate	R.E. 20.....	B.E. 20.....	Rate	R.E. 20.....	B.E. 20.....	Rate	R.E. 20.....	B.E. 20.....	Revised Estimates 20.....	Budget Estimates 20.....

TOTAL

Note: 1. The estimates under Pay, D.A. etc. should be furnished only for the actual period for which the posts are to be created. Estimates should be based on the minimum of the scale of pay attached to the posts.

2. Full justification for creation of additional posts under the each category should be given in the following form.

Category	No. of additional posts	Justification
(Current year) R.E. 20.....		
(Next year) B.E. 20.....		

BUDGET STATEMENT NO.III (PAY AND ALLOWANCES) PART-IV

Estimates based on lump-sum requirements

KENDRIYA VIDYALAYA.....

Head of Account	Actual for 20..... (Pre. year)	Approved Budget Estimates 20... (Current year)	Actual from 1.4.20...to 31.7.20... (Current year)	R.E. 20... (See Note I below) (Current year)	B.E. 20... (Next year)
A. 1. Travelling Allowances 2. Leave Travel Concession					
TOTAL (A)					
B. Medical Reimbursement Charges					
TOTAL (A+B)					

Signature of Principal

INSTRUCTIONS :

1. Revised Estimates for Travelling Allowances for 20.....should be framed after taking into account actual cases of transfer from to other schools and normal incidence of T.A. on tour and should include actual expenditure from 1.4.20.... to 31.7. 20.... (Current year).

Estimates for Leave Travel Concession should be framed after obtaining information from the eligible employees (i.e. those who have completed one year of service) whose declaration of 'Home Town' has been accepted under the rules and for those who are eligible under once in four years scheme.

2. Revised Estimates and Budget Estimates for medical reimbursement charges should be based on the trend of actuals in the preceding year plus an addition for normal increase.

**BUDGET STATEMENT NO.III (PAY AND ALLOWANCES) PART-V
CONSOLIDATION KENDRIYA VIDYALAYA.....**

Head of Account	Actual in 20..... (May 20..... to April 20.....) (Previous year)	Actual in 20..... from 1.4.20..... to 31.7.20..... (5 months) (Current year)	Approved Budget Estimates (May 20..... to April 20.....) (Current year)	For existing staff as on 1.8.20..... (from Part-I)		For posts proposed to be filled (from Part-I & III)		TOTAL		REMARKS		
				R.E. 20..... (May 20..... to April 20.....) (Current year)	B.E. 20..... (May 20..... to April 20.....) (Next year)	Vacant Posts	New Posts	R.E. 20..... (Current yr.)	B.E. 20..... (Next year)			
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Pay												
2. D.A.												
3. Teaching allowance												
4. Bonus												
5. House Rent Allowance												
6. CCA Composite H.C.A. etc.												
7. Sangathan's share of C.P. Fund												
8. Leave Salary and Pension Contribution												
9. Other Allowances												
10. Other Requirements												
11. Travelling Allowances												
12. Leave Travel Concession												
13. Medical Reimbursement												
TOTAL												

INSTRUCTIONS: Separate figure for each and every head must be given. Consolidated total as has generally been given in the past does not serve the purpose.

BUDGET STATEMENT NO. IV (ESTIMATES FOR 'CONTINGENCIES') PART-I

KENDRIYA VIDYALAYA.....

Statistics maximum funds admissible (see Item 2 of Appx. 3 of accounts Code for Kendriya Vidyalaya and the revised norms as per Circular No. 8-52/81-KVS (SS-I) dated 15.3.1984 as amended from time to time.

Anticipated number of students (as per Budget Statement No. I)		As on 31.3.20....			As on 31.3.20....		
Sl. No.	Head of Expenditure for Details of expenditure each head, please refer to Article 262 of Accounts Code for KV's)	Actuals for 20..... (1.4.20.... to 31.3.20...) (Pre. year)	Actual for 20..... (1.4.20.....to July 20....) (Current year)	Approved Budget Estimates 20..... (Current year)	R.E. 20.... (April 20.... to March 20...) (Current year)	B.E. 20..... (April 20...to March 20...) (Next year)	Itemwise explana- tion for increase in 20...RE & 20....BE
1	2	3	4	5	6	7	8

1. Advertisement charges
2. Stationery and teaching material
(such as chalk and duster)
3. Posts & Telegraphs charges
(including telephone charges)
4. Printing charges
5. Freight & demurrage charges
6. Conveyance hire
7. Casual labour for piece work
8. Repair of furniture and
other equipments
9. Liveries and Uniforms
10. Newspapers and official publications

- 11. Entertainment in meeting with high official of Centre/State Govt. visiting the school
- 12. Electricity, gas and water charges
- 13. Maintenance of Lawn and Playgrounds
- 14. Conservancy charges
- 15. Petty works
- 16. Other miscellaneous charges

TOTAL

ADDITIONAL CONTINGENCY :

- (i) Unpaid bills in respect of Water and Electricity for the past years
- (ii) Municipal Rates and Taxes
- (iii) Fee for Central Films Library, CBSE etc.

TOTAL

Certified that only permissible items of expenditure as laid down in the Accounts Code for Kendriya Vidyalayas have been taken into account and the estimates have been prepared for the absolute minimum requirements and not with reference to the maximum funds admissible.

Signature of Principal

Notes: The actuals for 20..... should be taken from the Final Annual Accounts of the previous year and the figures against each and every head must be furnished. Consolidated total does not serve the purpose.

BUDGET STATEMENT NO. IV

**PART-II ESTIMATES FOR RECURRING EXPENDITURE OTHER THAN PAY AND ALLOWANCES AND CONTINGENCIES
KENDRIYA VIDYALAYA.....**

General Information :

- i) Whether your Vidyalaya or part thereof is situated in rented building or tents? If so, give details of the building of number of tents.....
- ii) What is the rent per month?.....
- iii) Are arrears of rent remaining to be paid? If so, period and amount.....

Head of Accounts	Actual for 20..... (April 20....to March 20....)	Approved Budget Estimates for 20.....	Actuals from 1.4.20.... 31.7.20....	Revised Estimates 20..... (April...to March 20...)	Budget Estimates 20..... (April 20.....to March 20....)	Remarks
	(Previous year)	(Current year)	(Current year)	(Current year)	(Next year)	
1	2	3	4	5	6	7

1. *Rent, Rates and Taxes*

- a) Rent of building, Tents
- b) Ground rent in respect of land
- c) Property Tax, Service Tax etc.
Payable to cantt. authorities,
Municipalities etc.

TOTAL

	1	2	3	4	5	6	7
2. <i>Consumables for science lab.</i>							
a) Chemistry							
b) Physics							
c) Biology							
3. <i>Scholarship payment</i>							
Class and No. of scholarship holders							
4. <i>Assistance to the children of Armed Forces personnel killed or disabled during hostilities</i>							
i) No. of children entitled to the Assistance							
ii) Actual amount of the concession to be allowed : (Excluding tuition fee)							
a) Contributions to pupils fund							
b) Cost of Uniforms							
c) Cost of Books							
d) Hostel Charges							
5. Board's examination fees for SC/ST candidates							
TOTAL							

Signature of Principal

- Note: 1. In respect of rented buildings, ordinary maintenance charges are to be borne by the house owner. However, if under the arrangement any charges are to be borne by the Sangathan the nature of the charges may be explained in the 'Remarks Column'.
2. The Estimates for consumables should not exceed the revised norms as per Circular No. F. 9-52/81-KVS (SS-I) dated 15.3.1984 as amended from time to time.

BUDGET STATEMENT NO. V : ESTIMATES FOR NON-RECURRING EXPENDITURE

KENDRIYA VIDYALAYA.....

PART-I

QUESTIONNAIRE TO BE ANSWERED

(The figures should be the same as given in Budget Statement No. I)

Increase

Decrease

- 1. Student strength as on 1.8.20... (Current year)
- Estimated strength as on 31.3.20... (Current year)
- Estimated strength as on 31.3.20... (Next year)

2. Furniture

break up of the estimates given in Part-II of this statement

Revised Estimates 20...
(Current year)

Budget Estimates 20...
(Next year)

- i) Requirement for existing sections (detailed justification should be given for the funds asked for)
- ii) Requirement for new sections

TOTAL

.....

.....

.....

Note : Total should agree with the estimates given in Part-II.

3. *Laboratory Equipment*

i) Have you the storage space for the equipment to be purchased?

Yes/No

Physics

Chemistry

Biology

ii) No. of students studying in class
IX
X
XI
XII

4. *Special Contingencies*

Give justification for fans in a separate sheet as per Para 4 'C' of the forwarding letter and indicate the number of fans and their cost.

5. *Hostel Equipment*

i) Has the opening of a hostel been approved?

Yes/No

ii) Has the hostel started functioning?
If so, from which date?

Yes/No Date.....

Boys

Girls

Total

iii) What is the actual No. of Boarders as on 1.8.20....
(Current year)

6. Have you ensured that Current year expenditure from 1.8.20....to 31.7.20..... has been included in the Revised Estimates 20..... (Current year)

Yes/No

Signature of Principal

BUDGET STATEMENT NO. V PART-II
ESTIMATES FOR NON-RECURRING EXPENDITURE
KENDRIYA VIDYALAYA.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Head of Account	Assets acquired out of grants upto previous year ending 31.3.20.... (figures should tally with annual account figures rounded to the nearest hundred)	Value of Assets (including 'Taken Over' Assets) as on 31.3.20....upto the end of previous year	Funds utilised from (1.4.20.... to 31.7. 20...) (Current year)	Initial grant	Annual grant	Initial grant	Annual grant	Initial grant	Annual grant	Total	Initial grant	Annual grant	Total	REMARKS
				Maximum grant admissible (see note 2 below)	Balance of the grant admissible (see note 2 below)	Minimum amt. proposed in Revised Estimates 20..... (Current yr.)	Minimum amt. proposed in Budget Estimates 20..... (Next year)							
Furniture														
Lab. Equipments														
Library Books														
Craft Equipments														
(including Equipments for SUPW/Work														
Experience Programme														
Teaching Aids														
(including Geography Equipments)														
Yoga Equipments														
Sports Equipments														

Audio Visual Aids
Special Contingencies
(including Clock, Cycle
and Fire Extinguisher)
Hostel Equipments

TOTAL

- Note: 1. Value of assets at the end of previous year as on 31.3.20... should be taken from the Balance Sheet for that Financial year.
2. Maximum grant admissible is to be worked out on the basis of revised norms as per Circular No. 9-52/81-KVS (SS-I) dated 15.3.1984 as amended from time to time. Initial grant means the grant given for the purchase of initial equipments for the Laboratory, Library etc. while annual grant is given for purchase of additional equipments for additional number of students or for the purposes of replacement of initial equipments (broken etc.). Where the initial or annual grant is given in instalments, the balance of grant admissible with reference to the maximum permissible grant should be shown in Column No. 7 and 8.
3. Amounts shown in Column 4 should be included in amount shown under Column No. 11.

SUMMARY OF BUDGET
BUDGET STATEMENT NO. VI

KENDRIYA VIDYALAYA.....

Head of Account	Statement No.	Actuals 1.4.20... to 31.7.20... (Previous year) Revised Estimates 20..... (Current year) Budget Estimates 20..... (Next year)	Head of Account	Statement No.	Actuals 20..... (Previous year) Approved B.E. 20..... (Current year) Actuals 1.4.20... to 31.7.20... (Current year) Revised Estimates 20..... (Current year) Budget Estimates 20..... (Next year)						
1	2	3	4	5	6	7	8	9	10	11	12
1. Fees and Fines	II		A. <i>Recurring</i>								
2. Misc. Income	II		1. Pay and Allowances		III						
3. Recoveries of Revenue Nature	II		2. Contingencies		IV						
4. Recoveries of House Rent from employees occupying quarters owned by/leased to Sangathan	II		3. Additional Contingencies		IV						
			4. Rent, Rates & Taxes		IV						
			5. Consumables for Labs		IV						
			6. Scholarship payment		IV						
			7. Assistance to the Children of Armed Forces personnel		IV						
			8. Examination Fee for SC/ST		IV						
			9. Hostel Charges		IV						

SUB TOTAL (A)

BUDGET STATEMENT PART—I

Name of Kendriya Vidyalaya _____

Continuing/Completed Construction Works.

- (i) The construction work which were sanctioned during previous years and not completed so far and for which funds may be required during this financial year.
- (ii) Other works completed but accounts not finalised for which additional funds may be required during this financial year.

Particulars of works	Date of project approval and name of construction agency	Amount of Administrative Approval/ Expenditure Sanction	(i) Date of commencement (ii) Stipulated date of completion	Funds released		Estimated expenditure for the remaining part of the financial year	Funds required		Physical progress of work	Remarks (reasons for delay)
				Upto 31.3.20... (Pre yr.)	From 1.4.20... to 30.6.20... (Current year)		R.E. 20..... (Cur. year)	B.E. 20..... (Next year)		
1	2	3	4	5	6	7	8	9	10	11

*Details of physical progress of work in %

1. Foundation
2. Super structure
3. Roofing
4. Internal services
5. External services
6. Overall progress

BUDGET STATEMENT PART—II

Nature of proposals for new works

1. Construction of permanent school building is not constructed.
2. Construction of (primary/secondary school) if one of them constructed only.
3. Additional accommodation due to opening of new section etc. with full justification.
4. Addition and alteration in existing school building/staff quarters/hostel of major nature.
5. Construction of boundary wall/barbed wire fencing, if the plot of land is not enclosed.
6. Provision of staff quarters.
7. Sports facilities provision, if any.

Name of Kendriya Vidyalaya _____

	Details of present mode of accommodation	Particulars of proposal for new works with justification (priority-wise)	Position of the line plan and master plan:	Probable estimated cost of each item of work(s)	Funds required	
(i)			(i) whether line plan etc. prepared by const. agency and submitted to KVS for approval		RE 20....	BE 20....
			(ii) whether line plan etc. approved by Sangathan & estimates under preparation		(Current year)	(Next year)
			(iii) whether line plan is under preparation			
			(iv) Details not covered above			
1	2	3	4	5	6	7
Whether the land handed over and lease deed registered. If so, then state— 1. Area of land 2. Date of handing over 3. Date of lease deed registered (ii) If not, then give details with reasons	1. Whether permanent building constructed by KVS 2. whether temporary accommodation constructed by KVS 3. whether accommodation provided by sponsoring authority 4. whether rented building 5. whether combination of any of the above					

**STATEMENT OF PROGRESS OF CONTINUING CONSTRUCTION
WORK FOR THE MONTH ENDING.....**

(Ref. Art. 190 A)

1. Name of Vidyalaya :
2. Particulars of work :
3. Amount of Administrative Approval & Expenditure sanction (indicate Ref. No. and date).
4. Date of acceptance of tender and tender cost :
5. If tender not accepted the likely date of finalisation of tender.
6. If work has commenced, date of commencement.
7. Stipulated date for completion.
8. Physical progress of work
 - (a) Building work : (Tick appropriate stage of work alongwith % of work done in the present stage and other remarks if any).

(Percentage of Physical progress)

- (i) Foundation work in progress.
- (ii) Foundation completed/super structure under progress.
- (iii) Super structure completed/Roofing work in progress.
- (iv) Roofing work completed/fittings and finishing in progress.
- (b) **Internal services**
 - (i) Under progress.
 - (ii) Completed but testing not done.
 - (iii) Completed and tested.
- (c) **External Services**
 - (i) Under progress.

(ii) Completed.

(d) **Any other item of works not covered above**

9. Total amount released and deposited with the construction agency upto month ending_____.
10. Upto date expenditure incurred/till month ending_____.
11. Anticipated total expenditure.
12. Target date of completion of work.
13. If the work has not been started so far or stopped reasons thereof.

Garrison/Executive Engineer
(with complete address)

No._____

Date_____

Forwarded to the Executive Engineer, K.V.S.
New Delhi.

Principal/Head of the Office
(Seal)

KENDRIYA VIDYALAYA

No.

Sir/Madam,

In order to supplement the teaching in this Vidyalaya, it has been decided to utilise your services for taking a few periods in certain classes on day to day basis. In case you are willing to offer your services on the terms and conditions mentioned below you are requested to start teaching.....class (name of the class and subject to be taught) and report to the undersigned on.....(date).

Terms & Conditions attached to the offer

- (1) You will be paid @ Rs..... for teaching.....classes, Rs.....for teaching.....Classes and Rs.....for teaching.....Classes on.....
- (2) Apart from teaching, you will also be responsible for home assignment, evaluation of answer scripts and conduct of examination in the said subject as also such other duties as may be assigned by the Principal. The payment/ remuneration indicated above will be inclusive of all the services mentioned hereinbefore.
- (3) It is abundantly made clear that the assignment is purely of day to day nature and confers no right of appointment or your placement in the cadre of teachers. Your services will be utilised on the day to day basis depending upon the need and payment therefore will be made accordingly.
- (4) It is further abundantly made clear that the offer made in this letter shall automatically come to an end after the purpose for which the present offer is made is achieved.

Yours faithfully,
(Principal)

The Principal,
Kendriya Vidyalaya,
.....

SUB : ACCEPTANCE OF OFFER

Sir/Madam,

With reference to your letter no..... dated..... regarding utilisation of my services for taking a few periods in.....Classes, I hereby convey my acceptance on the terms and conditions attached in your letter. I further promise that I shall carry out my duties assigned to me by you to your full satisfaction on payment mentioned in the offer. I shall not claim any payment over and above that. I am also aware that my services will be utilised by you on day to day basis depending upon the need which may vary on day to day basis. In case I am engaged by you to take a few periods, I shall neither claim regularisation in the services nor claim appointment as a teacher in KVS.

Yours faithfully,

(Name of the candidate)

Witnesses

(1)

(2)

LIBRARY & DOCUMENTATION CENTER
National Institute of Educational
Planning and Administration.
17-B, Sri Aurobindo Marg,
New Delhi-110016

DOC. N.

Date:

NIEPA DC



D12585