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आज़ादी का
अमृत महोत्सव

केन्द्रीय विद्यालय संगठन

Kendriya Vidyalaya Sangathan

अधीनस्थ शिक्षा मंत्रालय, भारत सरकार / Under Ministry of Education, Govt of India

क्षेत्रीय कार्यालय, जम्मू / Regional Office (Jammu),

राजकीय चिकित्सालयमार्ग, / Govt Hospital Road,

गाँधीनगर, जम्मू-180004 / Gandhinagar, JAMMU-180004

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संख्या एफ/240221/केविसं(जे आर) 2022-23/वित्त/ 7241

दिनांक:- 07.07.2023

ईमेल द्वारा

उपायुक्त (वित्त)
केन्द्रीय विद्यालय संगठन (मु.)
शहीद जीत सिंह मार्ग
नई दिल्ली -

विषय: वार्षिक लेखा वर्ष 2022-23 प्रस्तुत करने हेतु।

महोदय,

आप के कार्यालय के पत्र संख्या F.110116/2022-23/AA(ii)/KVSHQ/Account/ dated 30.06.2023 के संदर्भ में केन्द्रीय विद्यालय संगठन क्षेत्रीय कार्यालय जम्मू संभाग का वार्षिक लेखा 2022-23 आवश्यक कार्यवाही हेतु ईमेल द्वारा प्रेषित किया जा रहा है विवरण निम्न प्रकार है !

1. Regional consolidated Account- scanned copy.
2. Working sheet of consolidated annual account of all units -soft copy.
3. Detail of Ban Accounts of All KVs/Ros/Ro Main Account-soft copy
4. Form B : Detail of amount deposited with construction agency- Soft copy
5. Form-C : State of all outstanding liabilities shown in Schdule-3 as on 31.03.2023-soft copy.
6. Form-D : State of of all aoutstanding loan/Advances Deposit shown in Schedule 9 as on 31.03.2023
7. Form K : Property Register.
8. Notes on Accounts.

भवदीय

नमो

(नगेन्द्र गोयल)

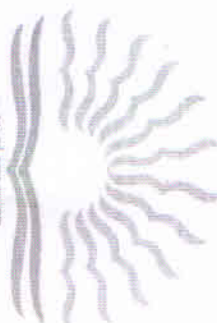
उपायुक्त

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संलग्नक : यथोपरि

Kendriya Vidyalaya Sangathan Regional Office Jammu

ANNUAL ACCOUNTS KVS RO MAIN FUND
(Revenue Main + VVN RO Deposit + RSCB + BS&G)



केन्द्रीय विद्यालय संगठन

FOR THE YEAR

2022-23

Govt. Hospital Road, Gandhinagar, Jammu -180004

Addr-2

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BALANCE SHEET AS AT 31st MARCH 2023

SN	PARTICULARS	Schedule	CURRENT YEAR	PREVIOUS YEAR
	SOURCES OF FUNDS			
A	CORPUS /CAPITAL FUND	1	106,35,08,839	97,29,24,679
B	DESIGNATED/ EARMARKED FUNDS	2	14,68,30,077	11,82,77,302
C	RESTRICTED FUNDS	2A	1,58,77,745	1,80,82,544
D	CURRENT LIABILITIES & PROVISIONS	3	9,41,76,468	7,37,33,366
	TOTAL		132,03,93,129	118,30,17,891
	APPLICATION OF FUNDS			
A	FIXED ASSETS			
I	Tangible Assets	4	77,64,36,905	84,25,86,334
II	Intangible Assets	4	21,23,066	6,27,371
II	Capital work in Progress	4	3,68,85,467	11,35,080
B	CURRENT ASSETS	7	17,79,98,464	15,31,08,268
C	LOANS, ADVANCES & DEPOSITS	8	32,69,49,227	18,55,60,838
	TOTAL		132,03,93,129	118,30,17,891

SIGNIFICANT ACCOUNTING POLICIES

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

CERTIFIED THAT.....

- The Balance Sheet has been prepared in accordance with the instructions issued by the Kendriya Vidyalaya Sangathan.
 The Balance Sheet represent the true and fair picture of the financial position of the KVSS RG Main Funds as on 31.03.2023.
 The Cash in hand mentioned above has been physically verified and found correct by Kendriya Vidyalaya.
 The Balance with the Bank has been got verified by the Bank and the certificate is kept on record and Balance as per Cash Book and the Bank Statement/Pass Book has been reconciled and the Bank Reconciliation Statement is enclosed.
 The value of assets as shown in the Balance Sheet tallies with the total of respective ledger accounts/stock registers/Assets Register maintained by the Kendriya Vidyalaya.

FINANCE OFFICER

DEPUTY COMMISSIONER

FUND WISE BALANCE SHEET (Current Year)

Revenue+Creation of Capital Assets-Specific Plan	VVN	RSCB	BS&G	Project RV	Total- Current Year
106,35,08,839					106,35,08,839
	13,64,01,798	94,54,015	9,74,264		14,68,30,077
				1,58,77,745	1,58,77,745
9,56,61,078	13,56,345	0	0	71,59,045	9,41,76,468
114,91,69,917	13,77,58,143	94,54,015	9,74,264	2,30,36,790	132,03,93,129
77,64,36,905					77,64,36,905
21,23,066					21,23,066
3,68,85,467					3,68,85,467
74,46,737	13,77,58,143	89,32,580	9,74,264	2,28,86,790	17,79,98,464
32,62,77,742	0	5,21,485	0	1,50,000	32,69,49,227
114,91,69,917	13,77,58,143	94,54,015	9,74,264	2,30,36,790	132,03,93,129

Kendriya Vidyalaya Sangathan Regional Office Jammu

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st March 2023

Sl No	PARTICULARS	Schedule	CURRENT YEAR	PREVIOUS YEAR
INCOME				
1	Academic Receipts	S-9	2,12,80,069	2,10,18,749
2	Grants & Donations	S-10	126,83,35,662	121,08,42,361
3	Interest Earned	S-12	15,06,254	17,75,175
4	Other Incomes	S-13	1,84,83,280	2,02,64,901
5	Prior Period Income	S-14		0
	TOTAL (A)		130,96,05,265	125,39,01,186
EXPENDITURE				
1	Staff Payment & Benefits(Establishment Expenses.)	S-15	126,17,81,190	122,87,57,702
2	Academic Expenses	S-16	2,78,395	1,68,860
3	Administrative and General Expenses	S-17	68,86,220	52,02,259
4	Transportation Expenses	S-18	0	0
5	Repairs & Maintenance	S-19	90,90,459	1,64,83,383
6	Depreciation	S-4	9,44,24,842	7,84,21,231
7	Prior Period Expenses	S-22		0
	TOTAL (B)		137,24,61,106	132,90,33,435
	Balance being excess of Income over Expenditure (A-B)		-628,55,841	-751,32,249
	Transfer to/ from Designated Fund			
	Building fund			
	Others (Specify)			
	Balance Being Surplus (Deficit) Carried to Capital Fund			
	SIGNIFICANT ACCOUNTING POLICIES	S-23	-628,55,841	-751,32,249
	CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	S-24		

FINANCE OFFICER

DEPUTY COMMISSIONER

Kendriya Vidyalaya Sangathan Regional Office Jammu

Annexure : R&P of Specific Plan Grants (NAEP/ATL/Skill Hub etc.)

RECEIPTS DURING THE YEAR	NAEP							TOTAL-CURRENT YEAR	TOTAL-PREVIOUS YEAR
	1	2	3	4	5	6	7		
Opening Balance									
Cash in Hand						0			
Cash at Bank	0	89,10,000	3,06,601	0	0	92,16,601			
Term Deposits with Banks						0			
Permanent Imprest						0			
Money-In-Transit						0			
Funds Received	Sub Total	0	89,10,000	3,06,601	0	92,16,601	0		
Other specific Grants/ NAEP, ATL etc.]			38,300	6,54,466		6,92,766			
Other Income	Sub Total				0	6,92,766	0		
Misc. receipts of Revenue nature(sale of tender form waste paper, misc. Income etc.)		66,818				66,818			
Recoveries of Capital Nature(first article /damaged article, condemned articles)	Sub Total	0	66,818	0	0	66,818	0		
Interest Received on									
Savings Bank Accounts/ Fixed Deposit Account		1,91,420	14,159			2,05,579			
Term Deposits with scheduled Banks						0			
Loan & Advances to employees	Sub Total	0	1,91,420	14,159	0	2,05,579	0		
Advances									
Deposit with Construction Agencies for Construction work						0			
To Suppliers (for recurring expenditure)						0			
Others (to be specified)	Sub Total	0	0	0	0	0	0		
Security Deposit									
Telephone/Electricity/Water etc.						0			
Other (to be specified)	Sub Total	0	0	0	0	0	0		
Current Liabilities									
Deposit from supplier(MD etc)		46,974	0			46,974			
Liability towards sundry creditors for goods & services		0	0			0			
Sundry Liabilities (Professional tax, TDS, WC TAX etc.)		9,306	0			9,306			
Liability towards other remittances		3,000	0			3,000			
GRAND TOTAL	Sub Total	0	59,280	3,20,760	0	59,280	0		
PAYMENTS DURING THE YEAR									
Administrative and General Expenses	1	2	3	4	5	6	7		
Expenditure from CCA Grants / Specific Grants (NAEP, ATL etc)		14,86,454	3,15,700			18,02,154			
Repairs & Maintenance	Sub Total	0	14,86,454	3,15,700	0	18,02,154	0		
School Building						0			
Staff quarters						0			
House keeping/ Catering Services						0			
Furniture & fixtures						0			

Lab Equipments			15,757					15,757		
Audio Visual & Medical Instruments								0		
Other Repair & Maintenance Exp.								0		
Fixed Assets	Sub Total	0	15,757	0	0	0	0	15,757	0	
Land								0		
Building			0					0		
Furniture, Fixtures			1,50,000					1,50,000		
Library Books			0					0		
Office Equipments			0					0		
Vehicles			0					0		
Computer/Peripherals			1,49,588					1,49,588		
Computer Software			0					0		
Hostel Equipments			0					0		
Lab Equipments			8,42,096					8,42,096		
Audio Visual & Medical Instruments			0					0		
Sports Equipment			0					0		
Other Fixed Assets			6,50,380		3,150			6,53,530		
Sub Total	0	17,92,064	3,150	0	0	0	17,95,214	0		
Advances										
Deposit with Construction Agencies For Construction work								0		
To Suppliers (for recurring expenditure)								0		
Others (to be specified)								0		
Sub Total	0	0	0	0	0	0	0	0	0	
Security Deposit										
Telephony/Electricity /water etc.								0		
Other (to be specified)								0		
Sub Total	0	0	0	0	0	0	0	0	0	
Current Liabilities										
Deposit from supplier(MD etc)			46,974					46,974		
Liability towards sundry creditors for goods & Service								0		
Sundry Liabilities (Professional tax, TDS, WC Tax, etc.)			9,306					9,306		
Liability towards other rentances			3,000					3,000		
Sub Total	0	59,280	0	0	0	0	59,280	0		
Funds Remitted to RO										
Other Specific Grant								0		
Sub Total	0	0	0	0	0	0	0	0	0	
Closing balance										
Cash in Hand								0		
Cash at Bank			59,12,263		6,56,376			65,68,639		
Term Deposits with Banks								0		
Permanent Imprest								0		
Sub Total	0	59,12,263	6,56,376	0	0	0	65,68,639	0		
GRAND TOTAL	0	92,65,818	9,75,726	0	0	0	1,02,41,044	0		

RECEIPTS DURING THE YEAR		DESIGNATED FUND				CCA Fund	Specific PLAN	PROJECT KV	TOTAL-CURRENT YEAR	TOTAL-PREVIOUS YEAR
SN		Revenue SF/Revenue	VVN	RSCB	BS&G	5	6	7	8	9
HEADS OF ACCOUNTS										
A	Opening Balance	1	2	3	4					
1	Cash in Hand									
2	Cash at Bank	5,10,513	11,00,20,530	74,35,900	7,93,702	0	92,16,601	2,49,75,022	15,29,52,268	9,70,90,917
3	Term Deposits with Banks	0	0	0	0	0	0	0	0	0
4	Permanent Imprest	5,000	1,51,000	0	0	0	0	0	1,56,000	1,58,500
5	Money-in-Transit								0	1,75,368
	SubTotal	5,15,513	11,01,71,530	74,35,900	7,93,702	0	92,16,601	2,49,75,022	15,31,08,268	9,74,24,785
B(i)	Funds Received from KVS HQ									
1	Pay & Allowance by KV through UBI	65,40,67,189							65,40,67,189	63,59,14,916
2	Fund trf btwn RO & KVSHQ (Income Tax, Prof Tax, Co-opt society etc.	5,59,37,135							5,59,37,135	4,78,16,136
3	P & A Deduction	0								
(i)	Employees Welfare Scheme	6,03,840							6,03,840	6,42,930
(ii)	General Provident Fund	7,91,25,000							7,91,25,000	8,74,03,800
(iii)	Contributory Provident Fund	0							0	0
(iv)	New Pension Scheme									
(v)	House Building Advance	11,27,51,442							11,27,51,442	9,46,47,726
(vi)	Other deduction from salary	0							0	0
(vii)	Other deduction from salary	0							0	0
4	Fund trf btwn RO & KVSHQ (M&R)	4,54,83,707				14,48,37,314			4,54,83,707	2,52,83,717
5	Construction work (CCA)	0				20,26,452			14,48,37,314	7,26,82,000
6	Computerization of KVs (CCA)	0							20,26,452	7,44,652
7	Fund trf btwn RO & KVSHQ (P&A)	26,02,54,377							26,02,54,377	20,16,75,923
8	Fund trf btwn RO & KVSHQ (Others)								0	3,88,03,605
9	Other specific Grant(s) MAEP etc.)						6,92,766		6,92,766	15,06,601
10	VVN Fund trf btwn RO & KVSHQ (M&R)								0	0
11	VVN Fund trf btwn RO & KVSHQ (Construction)								0	0
12	VVN Fund trf btwn RO & KVSHQ (computerization)								0	7,84,213
13	VVN Fund trf btwn RO & KVSHQ (Others)								0	0
14	KVS HQ NSCB/BS&G Account								0	0
15	VVN Contribution to NSCB/RSCB/BS&G			36,97,763	3,40,906	14,68,63,766	6,92,766	0	40,38,669	40,11,555
	Subtotal	120,82,22,690	0	36,97,763	3,40,906	14,68,63,766	6,92,766	0	135,98,17,891	121,19,17,774
B (v)	Inward Remittances (Contribution / Refund received from KVs)									
1	Pay & Allowances								0	0
2	Const/MR work								0	0
3	Others								0	0
4	5% Contribution of VVN received in RO VVN Deposit Account								0	0
5	Contribution to KVS HQ -VVN (20%)								0	0
6	Surplus Fund received from Vidyalayas in RO VVN Deposit Account								0	0
	SubTotal	0	0	0	0	0	0	0	0	0
B(ii)	Donation received from other Sources							9,17,66,645	9,17,66,645	11,60,68,093
C(i)	Funds from Sponsoring Authorities for Project KV's								0	

[illegible]

SN	RECEIPTS DURING THE YEAR	DESIGNATED FUND				CCA Fund	Specific PLAN	PROJECT KV	TOTAL-CURRENT YEAR	TOTAL-PREVIOUS YEAR
		Revenue	VFN	RSCB	BS&G					
	HEADS OF ACCOUNTS	1	2	3	4	5	6	7	8	9
1	Advances									
1	On Capital Account (for non recurring expenditure)	0	0	0	0	0	0	0	0	0
2	Deposit with Construction Agencies-For Construction work	0	0	0	0	0	0	0	0	0
3	Deposit with Construction Agencies-For Maintenance Work	9,46,333	0	0	0	0	0	0	9,46,333	2,038
4	To Suppliers (for recurring expenditure)	0	0	0	0	0	0	0	0	0
5	For Escorting Students/Participants from VVN	0	14,31,240	0	0	0	0	0	14,31,240	0
6	For Regional /National Meet from VVN	0	8,34,003	0	0	0	0	0	8,34,003	0
7	Others (to be specified)	0	11,39,261	0	0	0	0	0	11,39,261	2,05,102
8	Advances from RSCB/BS&G Account	0	0	3,88,605	0	0	0	0	3,88,605	0
	SubTotal	9,46,333	34,04,504	3,88,605	0	0	0	0	47,39,442	2,07,140
K	Security Deposit									
1	Telephone/Electricity /water etc.								0	
2	Other (to be specified)								0	
	SubTotal	0	0	0	0	0	0	0	0	0
L	Current liabilities									
1	Deposits from staff	0	0	0	0	0	0	0	0	0
2	Deposits from students(Cautions Deposit etc)	0	0	0	0	0	0	0	0	0
3	Deposit from supplier(EMD etc)	65,855	11,05,424	0	0	0	46,974	70,872	12,89,125	12,24,625
4	Liability towards sundry creditors for goods & Service	0	0	0	0	0	0	0	0	0
5	Statutory Liabilities (Professional tax, TDS, WC TAX, etc.)	5,75,29,020	13,17,893	0	0	0	9,306	32,92,013	6,21,48,232	5,17,99,103
6	CBSE Fees Payable	0	20,12,149	0	0	0	0	0	20,12,149	11,12,759
7	Scholarships/ Award Etc.	0	5,30,000	0	0	0	0	0	5,30,000	60,000
8	GPF Remittance-Project KVs	0	0	0	0	0	0	21,88,000	21,88,000	28,22,000
9	CPF Remittance-Project KVs	0	0	0	0	0	0	0	0	0
10	EWS Remittance-Project KVs	0	0	0	0	0	0	62,760	62,760	66,810
11	ISPC Remittance-Project KVs	0	0	0	0	0	0	8,17,507	8,17,507	9,49,494
12	Liability NPS Remittance	2,34,233	0	0	0	0	0	1,41,81,539	1,44,15,772	1,56,39,687
13	Liability towards Retirement Benefits(DCRG, Commutation etc.)	13,45,49,726	0	0	0	0	0	31,12,599	13,76,62,325	16,68,64,224
14	Liability towards other remittances	10,95,61,308	1,58,89,466	0	0	0	3,000	70,66,903	13,25,20,677	23,39,50,962
15	Liability towards other remittances KVs RSCB/BS&G	0	0	1,66,000	78,960	0	0	0	2,44,960	34,280
	SubTotal	30,19,40,142	2,08,54,932	1,66,000	78,960	0	59,280	3,07,92,193	35,38,91,507	47,45,23,944
	GRAND TOTAL	155,52,09,106	33,21,09,411	1,20,97,851	12,40,729	14,68,63,766	1,02,41,044	15,15,41,735	220,93,03,642	214,14,35,716

[Signature]
FINANCE OFFICER

Kendriya Vidyalaya Sangathan Regional Office Jammu
RECEIPT AND PAYMENT ACCOUNT AS ON 31st March 2023

SN	PAYMENTS DURING THE YEAR	DESIGNATED FUND				CCA Fund	Specific PLAN	PROJECT KV	TOTAL-CURRENT YEAR	TOTAL-PREVIOUS YEAR
		Revenue	SVN	RSCB	85&G					
	HEADS OF ACCOUNTS	1	2	3	4	5	6	7	8	9
A STAFF PAYMENT & BENEFITS										
1	Basic Pay	55,95,23,577	0	0	0	0	0	5,05,82,783	61,01,06,360	64,27,42,374
2	DA on Pay	20,63,18,708	0	0	0	0	0	1,87,89,290	22,51,07,998	16,88,77,719
3	TPT Allowance	2,02,50,141	0	0	0	0	0	20,39,304	2,22,89,445	2,32,99,335
4	DA on TPT Allowance	73,01,803	0	0	0	0	0	7,30,231	80,32,034	60,13,611
5	House Rent Allowance	4,80,41,297	0	0	0	0	0	11,93,149	4,92,34,446	5,05,02,230
6	Bonus	0	0	0	0	0	0	0	0	0
7	Children Education Allowance	1,00,68,625	0	0	0	0	0	7,02,000	1,07,70,625	1,00,50,750
8	Leave Travel Concession	30,09,758	0	0	0	0	0	2,27,970	32,37,728	18,84,026
9	Leave encashment on LTC	7,10,679	0	0	0	0	0	0	7,10,679	2,04,089
10	Medical Reimbursement	17,35,787	0	0	0	0	0	1,01,099	18,36,886	14,31,160
11	Cash Handling Allowance	1,77,890	0	0	0	0	0	16,800	1,94,690	2,48,849
12	Management to CPF	0	0	0	0	0	0	0	0	29,53,710
13	Management to NPS	6,65,99,703	0	0	0	0	0	82,68,905	7,48,68,608	10,00,05,994
14	US&PC-deputationist & PKV	0	0	0	0	0	0	9,64,546	9,64,546	9,49,494
15	7TH CPC Arrear	0	0	0	0	0	0	0	0	3,74,822
16	TA/TA Expenditure	1,43,97,443	0	0	0	0	0	17,00,986	1,60,98,429	1,66,24,679
17	Honorarium	0	0	0	0	0	0	0	0	38,400
18	Conveyance Allowance	0	0	0	0	0	0	0	0	0
19	Dress Allowance	4,20,000	0	0	0	0	0	45,000	4,65,000	4,25,000
20	Hill Area Allowance	1,96,756	0	0	0	0	0	0	1,96,756	0
21	Tribal Area Allowance	0	0	0	0	0	0	0	0	0
22	Hard Area Allowance	0	0	0	0	0	0	0	0	7,59,180
23	Island Special Allowance	0	0	0	0	0	0	0	0	0
24	Special Duty Allowance	45,08,776	0	0	0	0	0	0	45,08,776	34,96,236
25	Remote Locality Allowance	29,73,907	0	0	0	0	0	15,62,653	45,36,560	39,65,178
26	Bad Climate Allowance	0	0	0	0	0	0	0	0	0
27	Deputation Allowance	0	0	0	0	0	0	0	0	0
28	Other Allowance(specific)	83,41,245	0	0	0	0	0	14,60,122	98,01,367	49,13,173
29	Foreign Allowances	0	0	0	0	0	0	0	0	0
30	Part-time/Contractual Staff	7,03,55,920	79,98,870	0	0	0	0	90,60,312	8,74,15,102	5,65,99,643
31	Leave encashment on retirement	2,45,35,219	0	0	0	0	0	0	2,45,35,219	0
32	DCRG/Pension	11,11,21,265	0	0	0	0	0	0	11,11,21,265	13,69,42,224
33	Deposit Link Insurance Scheme	0	0	0	0	0	0	0	0	0
	Sub Total	116,05,88,499	79,98,870	0	0	0	0	9,74,45,150	126,60,32,519	123,33,01,876
B Academic Expenses										
1	Examination Fees for SC/ST Students	2,34,765	0	0	0	0	0	0	2,34,765	1,24,510
2	Assistance to children of Armed Forces	0	0	0	0	0	0	0	0	0
3	Consumable- Craft/Sports/Yoga /Teaching Aids/etc.	0	11,77,305	0	0	0	0	0	11,77,305	1,87,581
4	Refresher Course & Training	20,440	0	0	0	0	0	0	20,440	1,250
5	Refund of Fees & Fines	14,200	1,57,712	0	0	0	0	3,000	1,74,912	1,40,950
6	Expenditure on NCC Camp	0	6,15,063	0	0	0	0	0	6,15,063	1,23,798
7	Laboratory expenses	0	4,60,352	0	0	0	0	0	4,60,352	1,56,825
8	Audio Visual Aid expenses	0	3,73,758	0	0	0	0	0	3,73,758	1,08,694
9	Games & sports expenses	5,990	59,87,254	0	0	0	0	0	59,93,244	3,65,971
10	Annual Function & other function expenses	0	33,27,052	0	0	0	0	0	33,27,052	6,93,005
11	School Excursions expenses	0	3,42,552	0	0	0	0	0	3,42,552	0
12	Examination(Including Printing of question papers and Study material)	0	71,25,368	0	0	0	0	0	71,25,368	43,98,023
13	Incidental expenses	0	2,11,061	0	0	0	0	0	2,11,061	31,948
14	Beautification & Horticulture	0	31,02,970	0	0	0	0	0	31,02,970	33,62,340
15	Medical Facilities	0	3,94,648	0	0	0	0	0	3,94,648	3,48,265
16	Deployment of Doctors	0	0	0	0	0	0	0	0	0
17	Deployment of Nurses	0	3,45,536	0	0	0	0	0	3,45,536	1,91,250
18	Library expenses(Newspapers & periodicals etc.)	0	7,31,981	0	0	0	0	0	7,31,981	1,26,757

SN	PAYMENTS DURING THE YEAR	DESIGNATED FUND				CCA Fund		Specific PLAN	PROJECT KV	TOTAL-CURRENT YEAR	TOTAL-PREVIOUS YEAR
		Revenue SF/Revenue 1	VVN 2	RSCB 3	BS&G 4	5	6				
	HEADS OF ACCOUNTS										
19	Printing Expenditure(Magazine, Diary, Calendar, Boucher, News letter and other report etc.)	0	1,46,798	0	0	0	0	0	0	1,46,798	60,460
20	Computer Maintenance & Consumables	0	61,82,377	0	0	0	0	0	0	61,82,377	64,98,879
21	Misc Academic Activity	0	3,52,911	0	0	0	0	0	0	3,52,911	63,484
22	Student Welfare expenses	0	35,48,723	0	0	0	0	0	0	35,48,723	16,75,368
23	Scouts and Guides. expenses	0	7,23,264	0	0	0	0	0	0	7,23,264	1,93,320
24	Contribution to RO- BS &G	0	1,65,571	0	0	0	0	0	0	1,65,571	2,03,112
25	Contribution to KVS(HQ)- BS&G	0	85,257	0	0	0	0	0	0	85,257	32,395
26	Contribution to RO Sports Control Board 3%	0	36,97,763	0	0	0	0	0	0	36,97,763	36,88,138
27	Contribution to National Sports Control Board 2%	0	24,65,177	0	0	0	0	0	0	24,65,177	24,58,759
28	Stipend / means-cum-ment scholarship/Awards	0	0	0	0	0	0	0	0	0	2,970
29	RTE-Stationeryexpenses	0	0	0	0	0	0	0	0	0	0
30	RTE- Books expenses	0	0	0	0	0	0	0	0	0	0
31	RTE- Transportationexpenses	0	0	0	0	0	0	0	0	0	0
32	RTE Uniform expenses	0	0	0	0	0	0	0	0	0	0
33	Implementation of CMP	0	1,96,404	0	0	0	0	0	0	1,96,404	65,849
34	Expenditure on Pre-Primary	0	0	0	0	0	0	0	0	0	0
35	Coaching camp expenses	0	0	0	0	0	0	0	0	0	0
36	Regional/National meet	0	0	29,99,321	0	0	0	0	0	29,99,321	0
37	Trekking/Adventure expenses	0	0	0	0	0	0	0	0	0	0
38	Rajpuraskar	0	0	0	0	0	0	0	0	0	0
39	Rashtrapathi puraskar	0	0	0	0	0	0	0	0	0	0
40	Tritiya Sopan Testing Camp	0	0	0	0	0	0	0	0	0	0
41	Regional Scout Activities	0	0	0	0	0	0	0	0	0	0
42	KVS BS&G State Rally	0	0	0	0	0	0	0	0	0	0
43	Registration fees	0	0	0	94,799	0	0	0	0	94,799	82,855
44	Registration form	0	0	0	0	0	0	0	0	0	0
45	Uniform allowances	0	0	0	0	0	0	0	0	0	0
46	Other NSCB and BS&G	0	0	0	92,706	0	0	0	0	92,706	87,305
47	Cash Awards to Students										
48	EB&B/S&B/PPC										
	Sub Total	2,75,395	4,19,16,857	29,99,321	1,87,505	0	0	0	3,000	4,53,82,078	2,54,74,061
C	Administrative and General Expenses										
1	Payment of Contributions to DGHS	0	0	0	0	0	0	0	0	0	0
2	Contingencies	29,64,995	0	0	0	0	0	0	30,656	29,95,651	4,34,958
3	Bank Charges	3,604	14,985	0	0	0	0	0	1,158	19,747	11,994
4	Security of School-Exp.	9,73,969	2,51,88,659	0	0	0	0	0	0	2,61,62,628	2,52,86,401
5	Rent, Rates and Taxes (including property tax)	1,660	72,648	0	0	0	0	0	0	74,308	317
6	Electricity ,water and power charges	16,846	70,37,509	0	0	0	0	0	0	70,54,355	52,70,228
7	Postage & Telegram	86,258	80,873	0	0	0	0	0	0	1,67,081	2,35,084
8	Telephone and Internet Charges	2,11,886	21,63,907	0	0	0	0	0	0	23,75,793	27,88,666
9	Stationary Expenses	7,241	6,91,942	0	0	0	0	0	0	6,99,183	5,02,912
10	Hospitality	3,19,554	6,78,837	0	0	0	0	0	0	9,98,391	0
11	Professional Charges	11,648	2,03,111	0	0	0	0	0	0	2,14,759	2,06,711
12	Advertisement & Publicity	12,783	7,72,622	0	0	0	0	0	0	7,84,905	5,16,729
13	Other (Admin & General Exp)	48,661	18,35,312	0	0	0	0	960	0	18,84,933	13,82,803
14	Recruitment Expenditure	0	0	0	0	0	0	0	0	0	0
15	Expenditure from Plan Grants / Specific Grants	0	0	0	0	0	18,02,154	0	0	18,02,154	32,52,220
	Sub Total	46,58,605	3,87,40,355	0	0	0	18,02,154	0	32,774	4,52,33,868	3,98,89,043
D	Vehicle Running & Maintenance										
	Sub Total	0	0	0	0	0	0	0	0	0	0
E	Repairs & Maintenance										
1	School Building	14,470	41,18,262	0	0	0	0	0	0	41,32,732	40,99,450
2	Staff quarters	20,53,348	0	0	0	0	0	0	0	20,53,348	27,70,386

SN	PAYMENTS DURING THE YEAR	DESIGNATED FUND				CCA Fund	Specific PLAN	PROJECT KV	TOTAL-CURRENT YEAR	TOTAL-PREVIOUS YEAR
		Revenue SF/Revenue	VVN	RSCR	BS&G					
	HEADS OF ACCOUNTS	1	2	3	4	5	6	7	8	9
3	House keeping/ Concessancy Services	63,631	1,89,19,327	0	0	0	0	0	1,89,82,958	1,65,47,118
4	Furniture & Fixtures	2,33,671	7,77,387	0	0	0	0	0	10,11,058	5,67,364
5	Lab Equipments	0	60,685	0	0	0	15,757	0	76,442	54,981
6	Audio Visual & Musical Instruments	0	2,33,035	0	0	0	0	0	2,33,035	1,24,341
7	Other Repair & Maintenance Exp.	33,223	21,10,426	0	0	0	0	0	21,43,649	16,66,077
	Sub Total	23,98,343	2,62,19,122	0	0	0	15,757	0	2,86,33,222	2,58,29,717
F	Fixed Assets									
1	Land	0	0	0	0	0	0	0	0	0
2	Building	0	5,02,200	0	0	0	0	0	5,02,200	0
3	Furniture, Fixtures	6,66,775	84,89,306	0	0	0	1,50,000	0	93,06,081	55,65,020
4	Library Books	0	9,35,244	0	0	0	0	0	9,35,244	6,57,489
5	Office Equipments	0	52,890	0	0	0	0	0	52,890	59,963
6	Vehicles	0	0	0	0	0	0	0	0	0
7	Computer/Peripherals	45,733	63,86,548	0	0	0	1,49,588	0	65,81,869	68,14,103
8	Computer Software	0	0	0	0	20,26,452	0	0	20,26,452	0
9	Hostel Equipments	0	0	0	0	0	0	0	0	9,919
10	Lab Equipments	0	3,41,707	0	0	0	8,42,096	0	11,83,803	21,17,276
11	Audio Visual & Musical Instruments	1,91,808	6,52,867	0	0	0	0	0	8,44,675	5,73,036
12	Sports Equipment	0	9,92,789	0	0	0	0	0	9,92,789	2,13,880
13	Other Fixed Assets	70,041	53,29,980	0	0	0	6,53,530	0	60,53,551	27,34,165
14	Games Estate RSCR/NSCB									
	Sub Total	9,74,357	2,36,83,531	0	0	20,26,452	17,95,214	0	2,84,79,554	1,87,44,851

SN	PAYMENTS DURING THE YEAR	Revenue	DESIGNATED FUND				CCA Fund	Specific PLAN	PROJECT KV	TOTAL-CURRENT YEAR	TOTAL-PREVIOUS YEAR
			SF/Revenue 1	VVN 2	RSCB 3	BS&G 4					
	HEADS OF ACCOUNTS										
G	Advances To Employees : (Non-Interest Bearing)										
1	Salary	0	0	0	0	0	0	0	0	0	0
2	Leave Travel Concession	1,70,780	0	0	0	0	0	2,02,000	3,72,780	32,000	
3	Medical Advance	0	0	0	0	0	0	0	0	0	
4	Transfer T.A. Advance	14,33,700	0	0	0	0	0	2,26,000	16,59,700	7,20,000	
5	Other (to be specified)	9,02,000	0	0	0	0	0	0	9,02,000	7,23,300	
	Sub Total	25,06,480	0	0	0	0	0	4,28,000	29,34,480	14,75,300	
H	Long Term Advances To Employees (Interest Bearing)										
1	Conveyance/Vehicle Loan								0	0	
2	Computer Advance								0	0	
3	Other (to be specified)								0	0	
	Sub Total	0	0	0	0	0	0	0	0	0	
I	Advances										
1	On Capital Account(for non recurring expenditure)	0	0	0	0	0	0	0	0	0	
2	Deposit with Construction Agencies-for Construction work	0	0	0	0	14,48,37,314	0	0	14,48,37,314	7,26,82,000	
3	Deposit with Construction Agencies For Maintenance Work	4,16,82,000	0	0	0	0	0	0	4,16,82,000	2,20,00,000	
4	To Suppliers (for recurring expenditure)	0	0	0	0	0	0	0	0	0	
5	For Escorting Students/Participants from VVN	0	14,31,240	0	0	0	0	0	14,31,240	0	
6	For Regional /National Meet from VVN	0	8,34,003	0	0	0	0	0	8,34,003	0	
7	Others (to be specified)	0	11,39,261	0	0	0	0	0	11,39,261	1,30,602	
8	Advances from RSCB/BS&G Account:	0	0	0	0	0	0	0	0	0	
	Sub Total	4,16,82,000	34,04,504	0	0	14,48,37,314	0	0	18,99,23,818	9,48,12,602	
J	Security Deposit										
1	Telephone/Electricity /water etc.								0	0	
2	Other (to be specified)								0	0	
	Sub Total	0	0	0	0	0	0	0	0	0	
K	Current Liabilities										
1	Deposits from staff	0	0	0	0	0	0	0	0	0	
2	Deposits from students(Caution Deposit etc)	0	0	0	0	0	0	0	0	0	
3	Deposit from supplier(FMD etc)	27,328	10,95,379	0	0	0	0	46,974	20,500	11,90,181	24,46,532
4	Liability towards sundry creditors for goods & Service	0	0	0	0	0	0	0	0	0	
5	Statutory/ Liabilities (Professional tax, TDS, WC TAX, etc.)	5,75,29,020	13,17,893	0	0	0	0	9,306	32,92,013	6,21,48,232	5,17,99,103
6	CBSE Fees Payable	0	20,12,149	0	0	0	0	0	0	20,12,149	11,12,759
7	Scholarships/ Award Etc	0	5,30,000	0	0	0	0	0	0	5,30,000	60,000
8	GPF Remittance-Project KVs	0	0	0	0	0	0	0	0	0	
9	CPI Remittance-Project KVs	0	0	0	0	0	0	0	0	0	
10	EWS Remittance-Project KVs	0	0	0	0	0	0	0	0	0	
11	USPC Remittance-Project KVs	0	0	0	0	0	0	0	0	0	
12	Liability NPS Remittance	2,34,233	0	0	0	0	0	0	8,17,507	62,760	66,810
13	Liability towards Retirement Benefits(DCRG, Commutation etc.)	13,45,49,726	0	0	0	0	0	0	1,41,81,539	8,17,507	9,49,494
14	Liability towards other remittances	10,95,00,764	1,55,60,586	0	0	0	0	0	31,12,599	1,44,15,772	1,56,39,687
15	Liability towards other remittances KVS RSCB/BS&G	0	0	1,66,000	0	0	0	0	70,71,103	13,21,35,453	16,68,64,274
	Sub Total	30,18,41,071	2,05,16,007	1,66,000	78,960	0	59,280	0	3,07,46,021	2,44,960	25,29,40,573
	Outward remittances to KVs									34,280	34,280
L(i)	Pay & Allowance by KV through UBI										49,47,35,462
2	Fund tft btwn RO & KVSHQ (Income Tax, Prof Tax, Co-opt society etc.									0	
3	P & A Deduction									0	
(i)	Employees Welfare Scheme									0	
(ii)	General Provident Fund									0	
(iii)	Contributory Provident Fund									0	
(iv)	New Pension Scheme									0	
(v)	House Building Advance									0	

[illegible]

Kendriya Vidyalaya Sangathan Regional Office Jammu
UTILISATION CERTIFICATE OF RESTRICTED FUND- PROJECT KV (PART-1)

S.N.	Name of Project KV with complete address and sponsoring project authority	Opening Balance	Grants Received from Project Authority during the year	Internal Receipt Subtotal	Expenditure during the year (Excluding AOC Charges Recoverable)	Closing Balance
1	KISHTWAR, DULHASTI PROJECT	(1)	(2)	(3)	(4) = (1)+(2)+(3)	(5)
2	URI	62,63,430	3,19,59,179	8,00,860	3,90,23,469	(6) = (4)-(5)
3	JYOTIPURAM (SHEP)	1,25,47,084	2,81,38,223	5,21,423	4,12,06,730	54,60,813
4	Rahya Suchani (Central University of Jammu)	99,01,226	1,44,11,161	8,45,396	2,77,77,743	1,57,31,765
5		1,55,74,592	-46,73,228	15,62,236	1,24,63,600	5,02,667
6					0	12,95,373
7					0	0
8					0	0
9					0	0
	TOTAL	4,38,86,332	7,28,55,335	37,29,875	12,04,71,542	9,74,80,924
						2,29,90,618

Kendriya Vidyalaya Sangathan Regional Office Jammu
UTILISATION CERTIFICATE OF RESTRICTED FUND- PROJECT KV (PART-2)

S.N.	Name of Project KV with complete address and sponsoring project authority	Opening Balance of AOC recoverable	AOC RECEIVED DURING THE YEAR	Subtotal	Expenditure during the year (Excluding AOC Charges Recoverable)	Closing Balance
1	KISHTWAR, DULHASTI PROJECT	(1)	(2)	(3)	(4) = (1)+(2)	(5)
2	URI		52,84,000		52,84,000	(6) = (4)-(5)
3	JYOTIPURAM (SHEP)		34,18,000		34,18,000	0
4	Rahya Suchani (Central University of Jammu)		43,16,000		43,16,000	0
5			0		0	15,43,000
6					0	-15,43,000
7					0	0
8					0	0
9					0	0
	TOTAL	0	1,30,18,000	0	1,30,18,000	-15,43,000

Kendriya Vidyalaya Sangathan Regional Office Jammu
UTILISATION CERTIFICATE OF RESTRICTED FUND- PROJECT KV (PART-3) (Total of part-1 and 2)

S.N.	Name of Project KV with complete address and sponsoring project authority	Opening Balance	GRANT-AOC Received From Project Authorities during the year	Internal Receipt Subtotal	EXPENDITURE + AOC DURING THE CURRENT YEAR	Closing Balance
1	KISHTWAR, DULHASTI PROJECT	(1)	(2)	(3)	(4) = (1)+(2)+(3)	(5)
2	URI	62,63,430	3,72,43,179	8,00,860	4,43,07,469	(6) = (4)-(5)
3	JYOTIPURAM (SHEP)	1,25,47,084	3,15,56,223	5,21,423	4,46,24,730	54,60,813
4	Rahya Suchani (Central University of Jammu)	99,01,226	2,17,47,161	8,45,396	3,20,93,743	1,57,31,765
5		1,55,74,592	-46,73,228	15,62,236	1,24,63,600	5,02,667
6		0	0	0	0	-2,47,627
7		0	0	0	0	0
8		0	0	0	0	0
9		0	0	0	0	0
	Grand Total	4,38,86,332	8,58,73,335	37,29,875	13,34,89,542	2,14,47,618

FINANCE OFFICER

DEPUTY COMMISSIONER

Kendriya Vidyalaya Sangathan Regional Office Jammu

SCHEDULE -1 CORPUS/CAPITAL FUND

SN	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
1	Balance as at the beginning of the year	97,29,24,679	95,73,84,797
2	Add:- Assets created out of CCA / Specific Fund	14,86,58,980	7,77,39,871
3	Add:- Assets created out of Designated/ Earmarked Funds.	2,36,83,531	1,31,40,132
4	Add:- Assets Donated/Gift Received		
5	Add:- Other Additions/adjustments	-189,02,510	-2,07,872
6	Add:- Excess of Income over Expenditure transferred from the Income & Expenditure Account		
7	Total	112,63,64,680	104,80,56,928
8	(Deduct): Deficit transferred from Income and Expenditure Account	-628,55,841	-751,32,249
9	(Deduct): Other deductions/adjustments		
	BALANCE AT THE CURRENT YEAR - END	106,35,08,839	97,29,24,679,0


FINANCE OFFICER

Kendriya Vidyalaya Sangathan Regional Office Jammu

SCHEDULE - 2- DESIGNATED / EARMARKED FUND

SN	PARTICULARS	VN			RSCB			BS&G			CURRENT YEAR	PREVIOUS YEAR
		1	2	3	4	5	6	7	8	9	10	11
A	Opening Balance of the Funds	10,91,37,610	83,45,990	7,93,702	11,82,77,302	5,74,01,511						
(i)	Additions to the Funds :											
1	Funds Received from KVS HQ VVN/NSCB/BS&G Account	0	0	0	0	7,84,213						
2	Contribution Received from VVN		36,97,763	3,40,906	40,38,669	40,11,555						
3	Donation received from other Sources	0	0	0	0	0						
4	Fees & Fines from Student	18,87,26,217	0	0	18,87,26,217	18,83,30,816						
5	Other Income	42,28,195	0	2,704	42,30,899	13,74,609						
6	Income from Land & Building	2,40,729	0	0	2,40,729	58,603						
7	Interest Received	44,83,304	4,09,583	24,457	49,17,344	35,75,861						
8	EMD/Liabilities written off	16,500	0	0	16,500	0						
9	Other additions /deduction/adjustment				0	-1,500						
(ii)	less-Funds Remitted to KVS HQ	-318,72,022			-318,72,022	-318,57,658						
(iii)	Inward Remittances				0							
	TOTAL(A)	27,49,60,533	1,24,53,336	11,61,769	28,85,75,638	22,36,78,010						
B	Utilisation/Expenditure towards objectives of funds											
(i)	Capital Expenditure											
1	Fixed Assets	2,36,83,531			2,36,83,531	1,31,40,132						
2	Capital work in Progress				0							
	SUB TOTAL (i)	2,36,83,531	0	0	2,36,83,531	1,31,40,132						
(ii)	Revenue Expenditure(As per Annexure-I Schedule 2)											
1	Staff Payments & Benefits	79,98,870	0	0	79,98,870	96,46,441						
2	Academic Expenses	4,19,16,857	29,99,321	1,87,505	4,51,03,683	2,53,05,201						
3	Administrative & General Expenses	3,87,40,355	0	0	3,87,40,355	3,53,96,552						
4	Transportation Expenses	0	0	0	0	0						
5	Repair & Maintenance	2,62,19,122	0	0	2,62,19,122	2,19,12,382						
(iii)	Outward Remittances				0							
	SUB TOTAL (ii)	11,48,75,204	29,99,321	1,87,505	11,80,62,030	9,22,60,576						
	TOTAL(B)	13,85,58,735	29,99,321	1,87,505	14,17,45,561	10,54,00,708						
	NET BALANCE AS AT THE YEAR -(A-B)	13,64,01,798	94,54,015	9,74,264	14,68,30,077	11,82,77,302						
	Represented by											
	Cash and Bank Balances	13,77,58,143	89,32,530	9,74,264	14,76,64,937							
	Add : Loans / Advances / Deposits	0	5,21,485	0	5,21,485							
	TOTAL	13,77,58,143	94,54,015	9,74,264	14,81,86,422							
	Less : Current liabilities & Provisions	13,56,345	0	0	13,56,345							
	Net Total	13,64,01,798	94,54,015	9,74,264	14,68,30,077							
	Diff, if any	0	0	0	0							

[Signature]
FINANCE OFFICER

Kendriya Vidyalaya Sangathan Regional Office Jammu

ANNEXURE -1 SCHEDULE 2 - REVENUE EXPENDITURE - DESIGNATED FUND - VVN

		VVN	RSCB	BS&G	CURRENT YEAR	PREVIOUS YEAR
		1	2	3	4	5
A STAFF PAYMENT & BENEFITS						
1	Part-time/Contractual Staff	79,98,870		0	79,98,870	96,46,441
	Total (A)	79,98,870		0	79,98,870	96,46,441
B Academic Expenses						
1	Examination Fees for SC/ST Students	0		0	0	0
2	Assistance to children of Armed Forces	0		0	0	0
3	Consumable- Craft/Sports/ Yoga / Teaching Aids/etc.	11,77,305		0	11,77,305	1,87,581
4	Refresher Course & Training	0		0	0	0
5	Refund of Fees & Fines	1,57,712		0	1,57,712	1,11,850
6	Expenditure on NCC Camp	6,15,063		0	6,15,063	1,23,798
7	Laboratory expenses	4,60,352		0	4,60,352	1,56,825
8	Audio Visual Aid expenses	3,73,758		0	3,73,758	1,08,694
9	Games & sports expenses	59,87,254		0	59,87,254	3,65,971
10	Annual Function & other function expenses	33,27,052		0	33,27,052	6,79,005
11	School Excursions expenses	3,42,552		0	3,42,552	0
12	Examination(Including Printing of question papers and Study material)	71,25,368		0	71,25,368	43,98,023
13	Incidental expenses	2,11,061		0	2,11,061	31,948
14	Beautification & Horticulture	31,02,970		0	31,02,970	33,62,340
15	Medical Facilities	3,94,648		0	3,94,648	3,48,265
16	Deployment of Doctors	0		0	0	0
17	Deployment of Nurses	3,45,536		0	3,45,536	1,91,250
18	Library expenses(News papers & periodicals etc.)	7,31,981		0	7,31,981	1,26,757
	Printing Expenditure(Magazine, Diary, Calender,Broucher, News letter and other report etc.)	1,46,798		0	1,46,798	60,460
20	Computer Maintenance & Consumables	61,82,377		0	61,82,377	64,98,879
21	Misc Academic Activity	3,52,911		0	3,52,911	63,484
22	Student Welfare expenses	35,48,723		0	35,48,723	16,75,368
23	Scouts and Guides expenses	7,23,264		0	7,23,264	1,93,320
24	Contribution to RO -BS &G	1,65,571		0	1,65,571	2,03,112
25	Contribution to KVS(HQ)- BS&G	85,257		0	85,257	32,395
26	Contribution to RO Sports Control Board 3%	36,97,763		0	36,97,763	36,88,138
27	Contribution to National Sports Control Board 2%	24,65,177		0	24,65,177	24,58,759
28	Stipend / means-cum-merit scholarship/Awards	0		0	0	2,970
29	RTE-Stationeryexpenses	0		0	0	0

Kendriya Vidyalaya Sangathan Regional Office Jammu

ANNEXURE -1 SCHEDULE 2 - REVENUE EXPENDITURE -DESIGNATED FUND - VVN

	VVN	RSCB	BS&G	CURRENT YEAR	PREVIOUS YEAR
30 RTE-Books expenses	0	0		0	0
31 RTE-Transportation expenses	0	0		0	0
32 RTE-Uniform expenses	0	0		0	0
33 Implementation of CMP	1,96,404	0		1,96,404	65,849
34 Expenditure on Pre-Primary	0	0		0	0
35 Coaching camp expenses	0	0		0	0
36 Regional/National meet	0	29,99,321		29,99,321	0
37 Trekking/Adventure expenses	0	0	0	0	0
38 Rajpuraskar	0	0	0	0	0
39 Rashtrapathi puraskar	0	0	0	0	0
40 Tritiya Sopan Testing Camp	0	0	0	0	0
41 Regional Scout Activities	0	0	0	0	0
42 KVS BS&G State Rally	0	0	0	0	0
43 Registration fees	0	0	94,799	94,799	82,855
44 Registration form	0	0	0	0	0
45 Uniform allowances	0	0	0	0	0
46 Other NSCB and BS&G	0	0	92,706	92,706	87,305
47 Cash Awards to Students	0	0	0	0	0
48 EBSB/SBSB/PPC	0	0	0	0	0
Total (B)	4,19,16,857	29,99,321	1,87,505	4,51,03,683	2,53,05,201
C Administrative and General Expenses				0	
1 Payment of Contributions to DGHS				0	
2 Contingencies	0			0	3,78,600
3 Bank Charges	14,985			14,985	6,466
4 Security of School-Exp.	2,51,88,659			2,51,88,659	2,52,86,401
5 Rent, Rates and Taxes (including property tax)	72,648			72,648	315
6 Electricity, water and power charges	70,37,509			70,37,509	49,10,692
7 Postage & Telegram	80,823			80,823	1,32,480
8 Telephone and Internet Charges	21,63,907			21,63,907	25,65,745
9 Stationary Expenses	6,91,942			6,91,942	3,85,032
10 Hospitality	6,78,837			6,78,837	0
11 Professional Charges	2,03,111			2,03,111	1,94,011
12 Advertisement & Publicity	7,72,622			7,72,622	4,92,367
13 Other (Admin & General Exp)	18,35,312			18,35,312	10,44,443
14 Irrecoverable Balances Written-off	0			0	0
Total (C)	0			3,87,40,355	3,53,96,552

ANNEXURE -1 SCHEDULE 2 - REVENUE EXPENDITURE -DESIGNATED FUND - VVN

		VVN			CURRENT YEAR	PREVIOUS YEAR
		VVN	RSCB	BS&G		
D	TRANSPORTATION EXPENSES(D)					
	Vehicle Running & Maintenance	0			0	
	Total (D)	0			0	0
E	Repairs & Maintenance	0				
1	School Building	0				
	(a) Direct Work	41,18,262			41,18,262	40,99,450
	(b) Through Deposit Works	0			0	0
2	House keeping/ Conversancy Services	1,89,19,327			1,89,19,327	1,55,17,694
3	Furniture & Fixtures	7,77,387			7,77,387	5,67,364
4	Lab Equipments	60,685			60,685	54,981
5	Audio Visual & Musical Instruments	2,33,035			2,33,035	1,24,341
6	Other Repair & Maintenance Exp.	21,10,426			21,10,426	15,48,552
	Total (E)	2,62,19,122	0	0	2,62,19,122	2,19,12,382
	GRAND TOTAL (A+B+C+D+E)	7,61,34,849	29,99,321	1,87,505	11,80,62,030	9,22,60,576



FINANCE OFFICER

SCHEDULE 2 A - RESTRICTED FUNDS

SN	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A	Opening balance of the funds	1,80,82,544	-37,29,687
(i)	Additions to the Funds :		0
1	From Sponsoring Authorities for Project KV's	9,17,66,645	11,60,68,093
2	Fees & Fines from Student	30,04,903	28,79,955
3	Other Income	4,07,560	3,48,031
4	Income from Land & Building	0	0
5	Interest Earned	3,17,412	79,552
6	EMD/Liabilities written off	0	44,866
7	Other additions /deduction/adjustment		
	TOTAL (A)	11,35,79,064	11,56,90,810
(B)	Utilisation/Expenditure towards objectives of funds		
(i)	Capital Expenditure		
1	Fixed Assets		
	SUB TOTAL (i)	0	0
(ii)	Revenue Expenditure		
1	Staff Payments & Benefits	9,76,65,545	9,75,73,030
2	Academic Expenses	3,000	2,400
3	Administrative & General Expenses	32,774	32,836
4	Transportation Expenses		
5	Repair & Maintenance		
	SUB TOTAL (ii)	9,77,01,319	9,76,08,266
	TOTAL (B)	9,77,01,319	9,76,08,266
	NET BALANCE AS AT THE YEAR [A-B]	1,58,77,745	1,80,82,544
	Represented by		
	Cash and Bank Balances	2,28,86,790	
	Add : Loans / Advances / Deposits	1,50,000	
	TOTAL	2,30,36,790	
	Less : Current liabilities & Provisions	71,59,045	
	Net Total	1,58,77,745	
	Diff, if any	0	1,80,82,544



FINANCE OFFICER

SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS

SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS																		
SN	HEADS OF ACCOUNTS	Revenue		DES. FUND				CCA		Specific PLAN	PROJECT KV	CURRENT YEAR	PREVIOUS YEAR					
		SI/Revenue	1	2	VVN	3	RSCB	4	BS&G					5	6	7	8	9
A Current Liabilities																		
1	Deposits from staff		0		0		0		0		0		0					
2	Deposits from students(Caution Deposit etc)		0		0		0		0		0		0					
3	Deposit from supplier(EMD etc)		65,855		8,70,611		0		0		0		50,372	9,86,838				
4	Liability towards sundry creditors		0		0		0		0		0			9,04,394				
	a) for Goods and services		0		0		0		0		0		0					
	b) Others		0		0		0		0		0		0					
5	Statutory Liabilities (Professional tax, TDS, WC TAX, etc.)		0		0		0		0		0							
	a) Overdue		0		0		0		0		0		0					
	b) Others		0		0		0		0		0		0					
6	CBSE Fees Payable		0		0		0		0		0		0					
7	Scholarships/ Award Etc.		0		0		0		0		0		0					
8	GPF Remittance-Project KVs		0		0		0		0		0		0					
9	GPF Remittance-Project KVs		0		0		0		0		0		0					
10	EWS Remittance-Project KVs		0		0		0		0		0		0					
11	LSPC Remittance-Project KVs		0		0		0		0		0		0					
12	Liability NPS Remittance		0		0		0		0		0		0					
13	Liability towards Retirement Benefits (DCRG, Commutation etc.)		0		0		0		0		0		0					
14	Liability towards other remittances		90,004		4,85,734		0		0		0		5,75,738	-186,85,341				
15	Liability towards other remittances KVs RSCB/BS&G		0		0		0		0		0		0					
B Liabilities on Account of receipt In Advance																		
1	Fees & Fines		0		0		0		0		0		0					
2	Others		0		0		0		0		0		0					
C Other Current Liabilities																		
1	Provision - Staff Payments & Benefits		7,89,36,580		0		0		0		0		71,08,673	8,60,45,253				
2	Provision - Academic Expenses		0		0		0		0		0		0					
3	Provision - Admin General Expenses		0		0		0		0		0		0					
4	Provision - Repair & Maintenances		0		0		0		0		0		0					
5	Un-utilised CCA/Specific Grant ##		0		0		0		0		0		65,68,639	92,16,601				
6	Grants in advance		0		0		0		0		0		0					
7	Other funds, if any												0					
GRAND TOTAL			7,90,92,439		13,56,345		0		0		0		71,59,045	9,41,76,468				
													7,37,33,366					

(##) UNUTILISED AMOUNTS SHOWN IN SCHEDULE 3 (A) UNUTILISED BALANCE CARRIED FORWARD IS TO BE SHOWN


 FINANCE OFFICER

Kendriya Vidyalaya Sangathan Regional Office Jammu

SCHEDULE 3 (A) : UNUTILISED GRANTS FROM GOVERNMENT OF INDIA

SN	PARTICULARS	CCA	NAEP	ATI	SKILL HUB	CURRENT YEAR	PREVIOUS YEAR
		1	2	3	4	5	6	7(1+2+3+4+5+6)	8
A	Opening balance of the funds								
(i)	Additions to the Funds :			89,10,000	3,06,601			92,16,601	1,49,36,193
1	CCA Grant Received	14,68,63,766						0	
2	Other Specific Grant Received		0	38,300	6,54,466	0		14,68,63,766	7,34,26,652
3	Internal receipts			2,58,236	14,159			6,92,766	15,06,601
4	Less : refund to KVS HQ							2,72,397	3,39,246
	SUB TOTAL(A)	14,68,63,766	0	92,06,538	9,75,226	0	0	0	
B	Utilisation/Expenditure towards objectives of funds							15,70,45,530	9,02,08,692
I	Total Revenue Expenditure#	0	0	15,02,211	3,15,700	0	0	18,17,911	
II	Capital Expenditure								
1	Fixed Assets	20,26,452	0	17,92,064	3,150	0	0	38,21,666	
2	Deposit with Construction agency for Construction Work	14,48,37,314	0	0	0	0	0	14,48,37,314	
	SUB TOTAL (B)	14,68,63,766	0	32,94,275	3,18,850	0	0	15,04,76,891	0
	Net (A-B)	0	0	59,12,263	6,56,376	0	0	65,68,639	9,02,08,692
	Add:-Other Additions/adjustments								
	UNUTILISED BALANCE CARRIED FORWARD	0	0	59,12,263	6,56,376	0	0	65,68,639	9,02,08,692
	Represented by								
	Cash and Bank Balances							0	
	Add : Loans / Advances / Deposits							0	
	TOTAL	0	0	0	0	0	0	0	
	Less : Current liabilities & Provisions							0	
	Net Total	0	0	0	0	0	0	0	
	Diff, if any	0	0	59,12,263	6,56,376	0	0	65,68,639	

FINANCE OFFICER

FIXED ASSETS 4(A) - (Revenue/SF)

SN	Assets Heads	Cost / Valuation as at begning of the year			Additions during the year	Deduction/adjustment during the year	Closing Balance at the year end
		1	2	3			
A. FIXED ASSETS							
1	Land						4(1+2+3)
2	Building	39,168	0	0	39,168		
3	Furniture, Fixtures	55,28,89,412	0	0	55,28,89,412		
4	Library Books	96,36,645	6,66,775	-41,574	1,02,63,846		
5	Office Equipments	10,22,610	0	0	10,22,610		
6	Vehicles	13,44,721	0	0	13,44,721		
7	Computer/Peripherals	4,95,095	0	0	4,95,095		
8	Hostel Equipments	3,30,70,218	45,733	0	3,31,15,951		
9	Lab Equipments	0	0	0	0		
10	Audio Visual & Musical Instruments	7,91,244	0	-4,682	7,86,562		
11	Sports Equipment	2,11,229	1,91,808	0	4,03,037		
12	Other Fixed Assets	24,802	0	-4,204	20,598		
13	Games Estate RSCB/NSCB	41,36,922	70,041	0	42,06,963		
TOTAL (A)		0	0	0	0		
B	Capital work in Progress	60,36,64,066	9,74,357	-50,460	60,45,87,963		
Intangible Assets		11,35,080	0		11,35,080		
C	Computer Software etc. (C)	0	0	0	0		
GRAND TOTAL (A+B+C)		60,47,99,146	9,74,357	-50,460	60,57,23,043		
DEPRECIATION BLOCK (Revenue)							
SN	PARTICULARS	As at the beginning of the year	Additions during the year	Adjustment/Deduction during the year	Total up to year end	As at the current year end	As at the previous year end
		5	6	7	8(5+6+7)	9(4-8)	10(1-5)
A. FIXED ASSETS							
1	Land	0	0	0	0	39,168	39,168
2	Building	39,41,71,063	1,58,66,888	0	41,00,37,951	14,28,51,461	15,87,18,349
3	Furniture, Fixtures	74,86,113	2,73,988	-39,495	77,20,606	25,43,240	21,52,532
4	Library Books	8,90,098	1,849	0	8,91,947	1,30,663	1,32,512
5	Office Equipments	11,87,041	23,140	0	12,10,181	1,34,540	1,57,680
6	Vehicles	4,70,340	0	0	4,70,340	24,755	24,755
7	Computer/Peripherals	2,82,36,900	8,06,564	0	2,90,43,464	40,72,487	48,33,318
8	Hostel Equipments	0	0	0	0	0	0
9	Lab Equipments	3,97,941	39,331	-4,682	4,32,824	3,53,738	3,93,303
10	Audio Visual & Musical Instruments	1,38,381	26,710	0	1,64,591	2,38,446	72,848
11	Sports Equipment	20,604	420	-3,994	17,030	3,568	4,198
12	Other Fixed Assets	35,01,596	49,490	0	35,51,086	6,35,877	6,35,326
13	Games Estate RSCB/NSCB				0	0	0
TOTAL (A)		43,65,00,077	1,70,87,880	-47,937	45,35,40,020	15,10,47,943	16,71,63,989
B						11,35,080	11,35,080
Capital work in Progress							
C						0	0
Computer Software etc. (C)		0	0	0	0		
GRAND TOTAL (A+B+C)		43,65,00,077	1,70,87,880	-47,937	45,35,40,020	15,21,83,023	16,82,99,069

FINANCE OFFICER

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FIXED ASSETS 4(b) - (VVN)

GROSS BLOCK

SN	Assets Heads	Cost / Valuation as at begning of the year			Additions during the year	Deduction/Adjustment during the year	Closing Balance at the year end
		1	2	3			
A. FIXED ASSETS							
1	Land	0	0	0		0	
2	Building	18,10,14,600	5,02,200	0		18,15,16,800	
3	Furniture,Fixtures	7,72,30,765	84,89,306	-6,14,369		8,51,05,702	
4	Library Books	1,92,84,426	9,35,244	-1,34,667		2,00,85,003	
5	Office Equipments	18,32,741	52,890	-1,36,689		17,48,942	
6	Vehicles	0	0	0		0	
7	Computer/Peripherals	25,16,12,614	63,86,548	-24,64,914		25,55,34,248	
8	Hostel Equipments	9,919	0	-9,919		0	
9	Lab Equipments	86,09,999	3,41,707	-36,310		89,15,396	
10	Audio Visual & Musical instruments	36,43,767	6,52,867	-1,51,926		41,44,708	
11	Sports Equipment	66,10,735	9,92,789	-80,621		75,22,903	
12	Other Fixed Assets	5,73,94,254	53,29,980	-6,20,126		6,21,04,108	
13	Games Estate RSCB/NSCB					0	
TOTAL (A)		60,72,43,820	2,36,83,531	-42,49,541		62,66,77,810	
B Capital work in Progress		0	0			0	
Intangible Assets							
C Computer Software etc. (C)		7,84,213		0		7,84,213	
GRAND TOTAL (A+B+C)		60,80,28,033	2,36,83,531	-42,49,541		62,74,62,023	

DEPRECIATION BLOCK (DESIGNATED FUND - VVN)

NET BLOCK (DESIGNATED FUND - VVN)

SN	PARTICULARS	As at the beginning of the year		Additions during the year		Adjustment/ Deduction during the year		Total up to year end	As at the current year end	As at the previous year end
		5	6	7	8(5+6+7)	9(4+8)	10(1-5)			
A. FIXED ASSETS										
1	Land	0	0	0	0	0	0	0	0	0
2	Building	15,49,86,194	23,10,572	0	0	0	15,72,96,766	2,42,20,034	2,60,28,406	2,60,28,406
3	Furniture/Fixtures	5,93,78,654	26,22,319	4,05,964	0	0	6,15,94,809	2,35,10,893	1,78,52,311	1,78,52,311
4	Library Books	1,21,12,657	8,09,245	-1,27,934	0	0	1,27,93,968	72,91,035	71,71,769	72,91,035
5	Office Equipments	15,25,637	48,695	-1,29,855	0	0	14,44,477	3,04,465	3,07,104	3,07,104
6	Vehicles	0	0	0	0	0	0	0	0	0
7	Computer/Peripherals	19,17,81,427	1,30,50,588	-23,41,668	0	0	20,24,90,347	5,30,43,901	5,98,31,187	5,98,31,187
8	Hostel Equipments	992	893	-1,885	0	0	0	0	8,927	8,927
9	Lab Equipments	43,84,453	4,56,728	-42,033	0	0	47,99,148	41,16,248	42,25,546	42,25,546
10	Audio Visual & Musical Instruments	14,49,003	2,84,768	-1,44,330	0	0	15,89,441	25,55,267	21,94,764	21,94,764
11	Sports Equipment	33,97,295	4,20,527	-76,590	0	0	37,41,232	37,81,671	32,13,440	32,13,440
12	Other Fixed Assets	4,64,51,946	16,20,039	-5,89,118	0	0	4,74,82,867	1,46,21,241	1,09,42,308	1,09,42,308
13	Games Estate RSCB/NSCB	22,316	-22,316	0	0	0	0	0	-22,316	-22,316
TOTAL (A)		47,54,90,374	2,16,02,058	-38,59,377	0	0	49,32,33,055	13,34,44,755	13,17,53,446	13,17,53,446
B Capital work in Progress										
Intangible Assets										
C	Computer Software etc. (C)	1,56,842	1,25,474	0	0	0	2,82,316	5,01,897	6,27,371	6,27,371
GRAND TOTAL (A+B+C)		47,56,47,216	2,17,27,532	-38,59,377	0	0	49,35,15,371	13,39,46,652	13,23,80,817	13,23,80,817

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FIXED ASSETS 4(D) - (BS&G ACCOUNT)

GROSS BLOCK

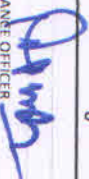
SN	Assets Heads	Cost / Valuation as at begning of the year			Closing Balance at the year end
		1	2	3	
A. FIXED ASSETS					
1	Land				0
2	Building				0
3	Furniture/Fixtures				0
4	Library Books				0
5	Office Equipments				0
6	Vehicles				0
7	Computer/Peripherals				0
8	Hostel Equipments				0
9	Lab Equipments				0
10	Audio Visual & Musical Instruments				0
11	Sports Equipment				0
12	Other Fixed Assets				0
13	Games Estate RSCB/NSCB				0
TOTAL (A)		0	0	0	0
B Capital work in Progress					
Intangible Assets					
C Computer Software etc. (C)					
GRAND TOTAL (A+B+C)		0	0	0	0

DEPRECIATION BLOCK (BS&G ACCOUNT)

NET BLOCK (BS&G ACCOUNT)

SN	PARTICULARS	As at the beginning of the year	Additions during the year	Adjustment/Deduction during the year	Total up to year end	As at the current year end	As at the previous year end
		5	6	7	8(5+6+7)	9(4+8)	10(1+5)
A.	FIXED ASSETS						
1	Land				0	0	0
2	Building				0	0	0
3	Furniture/Fixtures				0	0	0
4	Library Books				0	0	0
5	Office Equipments				0	0	0
6	Vehicles				0	0	0
7	Computer/Peripherals				0	0	0
8	Hostel Equipments				0	0	0
9	Lab Equipments				0	0	0
10	Audio Visual & Musical Instruments				0	0	0
11	Sports Equipment				0	0	0
12	Other Fixed Assets				0	0	0
13	Games Estate RSCB/NSCB				0	0	0
	TOTAL (A)	0	0	0	0	0	0
B	Capital work in Progress						
	Intangible Assets						
C	Computer Software etc. (C)		0		0	0	0
	GRAND TOTAL (A+B+C)	0	0	0	0	0	0

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FIXED ASSETS 4(E) - (CCA Fund)

GROSS BLOCK

SN	Assets Heads	GROSS BLOCK			Closing Balance at the year end
		Cost / Valuation as at begning of the year	Additions during the year	Deduction/Adjustment during the year	
		1	2	3	4(1+2+3)
A. FIXED ASSETS					
1	Land	0	0	0	0
2	Building	71,72,47,915	0	16,84,241	71,89,32,156
3	Furniture,Fixtures	4,65,187	0	0	4,65,187
4	Library Books	64,261	0	0	64,261
5	Office Equipments	14,794	0	0	14,794
6	Vehicles	0	0	0	0
7	Computer/Peripherals	1,58,52,611	0	0	1,58,52,611
8	Hostel Equipments	0	0	0	0
9	Lab Equipments	0	0	0	0
10	Audio Visual & Musical Instruments	0	0	0	0
11	Sports Equipment	0	0	0	0
12	Other Fixed Assets	1,46,761	0	0	1,46,761
13	Games Estate RSCB/NSCB				0
TOTAL (A)		73,37,91,529	0	16,84,241	73,54,75,770
B Capital work in Progress			3,74,34,628	-16,84,241	3,57,50,387
Intangible Assets					
C Computer Software etc. (C)			20,26,452		20,26,452
GRAND TOTAL (A+B+C)		73,37,91,529	3,94,61,080	0	77,32,52,609

DEPRECIATION BLOCK (PLAN FUND)

NET BLOCK (PLAN FUND)

SN	PARTICULARS	As at the beginning of the year	Additions during the year	Adjustment/ Deduction during the year	Total up to year end	As at the current year end	As at the previous year end
		5	6	7	8(5+6+7)	9(4-8)	10(1-5)
A.	FIXED ASSETS						
1	Land	0		0	0	0	0
2	Building	18,76,86,023	5,31,24,614	0	24,08,10,637	47,81,21,519	52,95,61,892
3	Furniture/Fixtures	4,41,928	0	0	4,41,928	23,259	23,259
4	Library Books	61,048	0	0	61,048	3,213	3,213
5	Office Equipments	14,054	0	0	14,054	740	740
6	Vehicles	0	0	0	0	0	0
7	Computer/Peripherals	1,21,38,784	7,41,327	0	1,28,80,111	29,72,500	37,13,827
8	Hostel Equipments	0	0	0	0	0	0
9	Lab Equipments	0	0	0	0	0	0
10	Audio Visual & Musical Instruments	0	0	0	0	0	0
11	Sports Equipment	0	0	0	0	0	0
12	Other Fixed Assets	1,39,423	0	0	1,39,423	7,338	7,338
13	Games Estate RSCB/NSCB				0	0	0
TOTAL (A)		20,04,81,260	5,38,65,941	0	25,43,47,201	48,11,28,569	53,33,10,269
B	Capital work in Progress					3,57,50,387	0
Intangible Assets							
C	Computer Software etc. (C)		4,05,283	0	4,05,283	16,21,169	0
GRAND TOTAL (A+B+C)		20,04,81,260	5,42,71,224	0	25,47,52,484	51,85,00,125	53,33,10,269

FINANCE OFFICER



FIXED ASSETS 4(F) - (SPECIFIC PLAN)

		GROSS BLOCK			
		Cost / Valuation as at beginning of the year	Additions during the year	Deduction/Adjustment during the year	Closing Balance at the year end
		1	2	3	4(1+2-3)
A. FIXED ASSETS					
1	Land	0	0	0	0
2	Building	0	0	0	0
3	Furniture,Fixtures	14,40,134	1,50,000	0	15,90,134
4	Library Books	0	0	0	0
5	Office Equipments	0	0	0	0
6	Vehicles	0	0	0	0
7	Computer/Peripherals	14,08,201	1,49,588	0	15,57,789
8	Hostel Equipments	0	0	0	0
9	Lab Equipments	32,86,966	8,42,096	0	41,29,062
10	Audio Visual & Musical Instruments	2,49,543	0	0	2,49,543
11	Sports Equipment	0	0	0	0
12	Other Fixed Assets	25,270	6,53,530	0	6,78,800
13	Games Estate RSCB/NSCB			0	0
TOTAL (A)		64,10,114	17,95,214	0	82,05,328
B. Capital work in Progress					
Intangible Assets					
C. Computer Software etc. (C)					
GRAND TOTAL (A+B+C)		64,10,114	17,95,214	0	82,05,328
DEPRECIATION BLOCK (SPECIFIC PLAN)					
		As at the beginning of the year	Additions during the year	Adjustment/Deduction during the year	Total up to year end
		5	6	7	8(5+6-7)
A. FIXED ASSETS					
1	Land	0	0	0	0
2	Building	0	0	0	0
3	Furniture,Fixtures	1,83,060	1,40,707		3,23,767
4	Library Books	0	0	0	0
5	Office Equipments	0	0	0	0
6	Vehicles	0	0	0	0
7	Computer/Peripherals	3,29,578	2,45,643		5,75,221
8	Hostel Equipments	30,000	0		30,000
9	Lab Equipments	4,13,288	3,68,578		7,81,866
10	Audio Visual & Musical Instruments	24,954	22,459		47,413
11	Sports Equipment	0	0		0
12	Other Fixed Assets	2,527	67,627		70,154
13	Games Estate RSCB/NSCB			0	0
TOTAL (A)		9,83,407	8,45,014	0	18,28,421
B. Capital work in Progress					
Intangible Assets					
C. Computer Software etc. (C)					
GRAND TOTAL (A+B+C)		9,83,407	8,45,014	0	18,28,421

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54,26,707

63,76,907

0

54,26,707

0

54,26,707

Finance Officer

SCHEDULE-4 FIXED ASSETS - (TOTAL OF ALL FUNDS)

GROSS BLOCK							
SN	Assets Heads	Cost / Valuation as at beghing of the year			Additions during the year	Deduction/Adjustment during the year	Closing Balance at the year end
		1	2	3			
A. FIXED ASSETS							
1	Land		39,168		0	0	39,168
2	Building		145,11,51,927		5,02,200	16,84,241	145,33,38,368
3	Furniture/Fixtures		8,87,74,731		93,06,081	-6,55,943	9,74,24,869
4	Library Books		2,03,71,297		9,35,244	-1,34,667	2,11,71,874
5	Office Equipments		31,92,256		52,890	-1,36,689	31,08,457
6	Vehicles		4,95,095		0	0	4,95,095
7	Computer/Peripherals		30,19,43,644		65,81,869	-24,64,914	30,60,60,599
8	Hostel Equipments		9,919		0	-9,919	0
9	Lab Equipments		1,26,88,209		11,83,803	-40,992	1,38,31,020
10	Audio Visual & Musical Instruments		41,04,539		8,44,675	-1,51,976	47,97,288
11	Sports Equipment		1,27,24,337		9,92,789	-84,825	1,36,32,301
12	Other Fixed Assets		6,17,03,207		60,53,551	-6,20,126	6,71,36,632
13	Games Estates RSCB/NSCB		0		0	0	0
TOTAL (A)			195,71,98,329		2,64,53,102	-26,15,760	198,10,35,671
B	Capital work in Progress		11,35,080		3,74,34,628	-16,84,241	3,68,85,467
Intangible Assets							
C	Computer Software etc. (C)		7,84,213		20,26,452	0	28,10,665
GRAND TOTAL (A+B+C)			195,91,17,622		6,59,14,182	-43,00,001	202,07,31,803

DEPRECIATION BLOCK (TOTAL)					NET BLOCK (TOTAL)		
SN	PARTICULARS	As at the beginning of the year	Additions during the year	Adjustment/Deduction during the year	Total up to year end	As at the current year end	As at the previous year end
A. FIXED ASSETS							
1	Land	0	0	0	0	39,168	39,168
2	Building	73,68,43,280	7,13,02,074	0	80,81,45,354	64,51,93,014	71,43,08,647
3	Furniture/Fixtures	6,74,89,555	30,37,014	-4,45,459	7,00,81,110	2,73,43,759	2,12,85,176
4	Library Books	1,30,63,803	8,11,094	-1,27,934	1,37,46,963	74,24,911	73,07,494
5	Office Equipments	27,26,732	71,835	-1,29,855	26,68,712	4,39,745	4,65,524
6	Vehicles	4,70,340	0	0	4,70,340	24,755	24,755
7	Computer/Peripherals	23,24,86,689	1,48,44,122	-23,41,668	24,49,89,143	6,10,71,456	6,94,56,955
8	Hostel Equipments	30,992	893	-1,885	30,000	-30,000	-21,073
9	Lab Equipments	51,95,682	8,64,637	-46,481	60,13,838	78,17,182	74,92,527
10	Audio Visual & Musical Instruments	16,12,338	3,33,437	-1,44,330	18,01,445	29,95,843	24,92,201
11	Sports Equipment	45,74,176	9,14,139	-80,584	54,08,331	82,23,970	81,49,561
12	Other Fixed Assets	5,00,95,492	17,37,156	-5,89,118	5,12,43,530	1,58,93,102	1,16,07,715
13	Games Estates RSCB/NSCB	22,316	-22,316	0	0	0	-22,316
TOTAL (A)		111,46,11,995	9,38,94,085	-39,07,314	120,45,98,766	77,64,36,905	84,25,86,334
B	Capital work in Progress					3,68,85,467	11,35,080
Intangible Assets							
C	Computer Software etc. (C)	1,56,842	5,30,757	0	6,87,599	21,23,066	6,27,371
GRAND TOTAL (A+B+C)		111,47,68,837	9,44,24,842	-39,07,314	120,52,86,365	81,54,45,438	84,43,48,785

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SCHEDULE 7 - CURRENT ASSETS

SN	Revenue	DESIL FUND				CCA Fund	Specific PLAN	PROJECT KV	CURRENT YEAR	PREVIOUS YEAR
		SF/Revenue	VVN	RSCB	BS&G					
1	Cash balances in hand (including cheques/drafts, imprest and postage etc.)	1	2	3	4	5	6	7	8	9
2	Permanent Imprest	5,000	1,48,500	0	0	0	0	0	1,53,500	1,56,000
3	Bank Balances (classified as pertaining to earmarked fund or otherwise)									
3(i)	With Scheduled Bank									
a)	In term deposit Accounts	0	0	0	0	0	0	0	0	0
b)	In Saving /Flexi Deposit Accounts	8,73,098	13,76,09,643	89,32,530	9,74,264	0	65,68,639	2,28,86,790	17,78,44,964	15,29,52,268
3(ii)	With non-Scheduled Bank									
a)	In term deposit Accounts								0	
b)	In Saving /Flexi Deposit Accounts								0	
4	Money-in-Transit								0	
	TOTAL	8,78,098	13,77,58,143	89,32,530	9,74,264	0	65,68,639	2,28,86,790	17,79,98,464	15,31,08,268



FINANCE OFFICER

HEADS OF ACCOUNTS

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SCHEDULE 9- ACADEMIC RECEIPTS

SN	PARTICULARS	Civil KV Revenue/SF	
		CURRENT YEAR	PREVIOUS YEAR
	Fees & Fines from Student		
1	Admission Fees	2,21,380	2,48,560
2	Tuition Fees	2,10,58,689	2,07,70,189
	TOTAL	2,12,80,069	2,10,18,749

SCHEDULE-10 GRANTS & DONATIONS

SN	PARTICULARS	Civil KV Revenue/SF	
		CURRENT YEAR	PREVIOUS YEAR
A (i) Funds Received from KVSHQ			
1	Pay & Allowance by KV through UBI	65,40,67,189	63,59,14,916
2	Income Tax, Professional Tax & Co.Opt. Society	5,59,37,135	4,78,16,136
3	Pay & Allowance by KV through UBI portal deductions		
(i)	Employees Welfare Scheme	6,03,840	6,42,930
(ii)	General Provident Fund	7,91,25,000	8,74,03,800
(iii)	Contributory Provident Fund	0	0
(iv)	National Pension System	11,27,51,442	9,46,47,726
(v)	House Building Advance	0	0
(vi)	Other deduction from salary (PM Cares etc.)	0	0
4	Maintenance & Repair Work (Revenue)	4,54,83,707	2,52,83,717
5	Pay & Allowance (Other than UBI Portal) (Revenue)	26,02,54,377	20,16,75,923
6	Others (Revenue), please specify	0	3,88,03,605
A (ii) Donation received from other Sources			
A (iii) Inward Remittances			


 FINANCE OFFICER

Kendriya Vidyalaya Sangathan Regional Office Jammu

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ANNEXURE 1- SCHEDULE-10 - GRANTS -----CCA Fund AND SPECIFIC PLAN

SN	PARTICULARS	CCA				SKILL HUB				CURRENT YEAR	PREVIOUS YEAR
		1	2	3	4	5	6	7	8		
1	Balance Brought Forward	0	0	89,10,000	3,06,601	0	0	92,16,601	0		
2	Add:- Receipts during the year	14,68,63,766	0	38,300	6,54,466	0	0	14,75,56,532	0		
3	Add:- Internal Receipts	0	0	2,58,238	14,159	0	0	2,72,397	0		
4	Inward Remittances							0			
5	Total	14,68,63,766	0	92,06,538	9,75,226	0	0	15,70,45,530	0		
6	Less:- Refund to KVS HQ/Revenue							0	0		
7	Less:- Outward Remittances							0	0		
8	Balance	14,68,63,766	0	92,06,538	9,75,226	0	0	15,70,45,530	0		
9	Less:- Utilised CAPITAL	14,68,63,766	0	17,92,064	3,150	0	0	14,86,58,980	0		
10	Balance	0	0	74,14,474	9,72,076	0	0	83,86,550	0		
11	Less:- Utilised for REVENUE	0	0	15,02,211	3,15,700			18,17,911			
12	Correction/Adjustment							0			
13	Balance Carried Forward(C)	0	0	59,12,263	6,56,376	0	0	65,68,639	0		

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SCHEDULE 12 - INTEREST EARNED

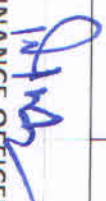
SN	PARTICULARS	Civil KV Revenue/SF	PREVIOUS YEAR
		CURRENT YEAR	
	Interest on		
1	Savings Bank Accounts/Flexi Deposit Account	15,06,254	17,75,175
2	Term Deposits with scheduled Banks		
3	Loan & Advances to employees		
	TOTAL	15,06,254	17,75,175

SCHEDULE 13 - OTHER INCOME

SN	PARTICULARS	Civil KV Revenue/SF	PREVIOUS YEAR
		CURRENT YEAR	
(A)	Other Income		
1	RTI fees	0	0
2	Contribution towards CGHS recovery from staff.	0	0
3	Misc. receipts of Revenue nature(sale of tender form waste paper, misc. income etc.)	33,61,472	47,99,020
4	Recoveries of Capital Nature(lost article /damaged article, condemned articles)	13,032	2,70,273
5	Recruitment Fees & Charges	0	
6	Leave Salary & Pension Contribution	8,17,507	9,49,494
7	Administrative Overhead Charges	1,30,18,000	1,25,22,000
8	Profit on Sale / disposal of Assets		1,36,725
9	Liabilities written off	18,655	88,593
(B)	Income from Land & Building		
1	License fee /House rent recovery from staff.	12,42,707	13,82,347
2	Hire Charges of Building(Room Rent etc.)	11,907	1,16,449
	TOTAL	1,84,83,280	2,02,64,901

SCHEDULE-14- PRIOR PERIOD INCOME

SN	PARTICULARS	Civil KV Revenue/SF	PREVIOUS YEAR
		CURRENT YEAR	
1	Academic Receipts		
2	Other Income	0	0
	TOTAL	0	0



FINANCE OFFICER

Kendriya Vidyalaya Sangathan Regional Office Jammu

SCHEDULE 15 - STAFF PAYMENTS & BENEFITS(TEACHING AND NON TEACHING)

SN	PARTICULARS	Revenue/SF					
		1	2	3	4	5	6
1	Basic Pay	56,30,50,723	0	0	5,08,03,178	61,38,53,901	64,78,44,641
2	DA on Pay	20,63,18,708	0	0	1,87,89,290	22,51,07,998	16,88,77,719
3	TPT Allowance	2,02,50,141	0	0	20,39,304	2,22,89,445	2,32,99,335
4	DA on TPT Allowance	73,01,803	0	0	7,30,231	80,32,034	60,13,611
5	House Rent Allowance	4,80,41,297	0	0	11,93,149	4,92,34,446	5,05,02,230
6	Bonus	0	0	0	0	0	0
7	Children Education Allowance	1,00,68,625	0	0	7,02,000	1,07,70,625	1,00,50,750
8	Leave Travel Concession	30,09,758	0	0	2,27,970	32,37,728	18,84,026
9	Leave encashment on LTC	7,10,679	0	0	0	7,10,679	2,04,089
10	Medical Reimbursement	17,35,787	0	0	1,01,099	18,36,886	14,31,160
11	Cash Handling & Treasury Allowance	1,77,890	0	0	16,800	1,94,690	2,48,849
12	Management Contribution to CPF	0	0	0	0	0	29,53,710
13	Management Contribution to NPS	6,65,99,703	0	0	82,68,905	7,48,68,608	10,00,05,994
14	LS&PC.deputationist & Project KV	0	0	0	9,64,546	9,64,546	9,49,494
15	7TH CPC Arrear	0	0	0	0	0	3,74,822
16	TA/TTA Expenditure	1,43,97,443	0	0	17,00,986	1,60,98,429	1,66,24,679
17	Honorarium	0	0	0	0	0	38,400
18	Conveyance Allowance Fixed	0	0	0	0	0	0
19	Dress Allowance	4,20,000	0	0	45,000	4,65,000	4,25,000
20	Tough Location Allowance	1,96,756	0	0	0	1,96,756	0
21	Tribal Area Allowance	0	0	0	0	0	0
22	Hard Area Allowance	0	0	0	0	0	7,59,180
23	Island Special Allowance	0	0	0	0	0	0
24	Special Duty Allowance	45,08,776	0	0	0	45,08,776	34,96,236
25	Remote Locality Allowance	29,73,907	0	0	15,62,653	45,36,560	39,65,178
26	Bad Climate Allowance	0	0	0	0	0	0
27	Deputation Allowance	0	0	0	0	0	0
28	Other Allowance(Specify)	83,41,245	0	0	14,60,122	98,01,367	49,13,173
29	Foreign Allowance	0	0	0	0	0	0
30	Part-time/Contractual Staff	7,83,54,790	0	0	90,60,312	8,74,15,102	4,69,53,202
31	Leave encashment on retirement	2,45,35,219	0	0	0	2,45,35,219	0
32	DCRG/Pension	11,11,21,265	0	0	0	11,11,21,265	13,69,42,224
33	Deposit Link Insurance Scheme	0	0	0	0	0	0
	TOTAL	117,21,14,515	0	0	9,76,65,545	126,97,80,060	122,87,57,702

FINANCE OFFICER

Kendriya Vidyalaya Sangathan Regional Office Jammu

ANNEXURE 1- SCHEDULE 15 - STAFF PAYMENTS & BENEFITS--TEACHING STAFF

SN	PARTICULARS	Revenue/SF	CCA Fund	Specific PLAN	PROJECT KV	CURRENT YEAR	PREVIOUS YEAR
		1	2	3	4	5	6
1	Basic Pay	45,89,40,095			4,43,38,981	50,32,79,076	
2	DA on Pay	18,21,49,209			1,65,63,478	19,87,12,687	
3	TPT Allowance	1,73,15,385			17,48,892	1,90,64,277	
4	DA on TPT Allowance	62,34,991			6,27,856	68,62,847	
5	House Rent Allowance	4,17,02,068			10,58,941	4,27,61,009	
6	Bonus	0				0	
7	Children Education Allowance	79,89,625			6,75,000	86,64,625	
8	Leave Travel Concession	22,36,084			1,90,318	24,26,402	
9	Leave encashment on LTC	4,78,106				4,78,106	
10	Medical Reimbursement	8,30,003			33,633	8,63,636	
11	Cash Handling & Treasury Allowance	24,500				24,500	
12	Management Contribution to CPF	0				0	
13	Management Contribution to NPS	6,59,21,822			80,75,502	7,39,97,324	
14	LS&PC-deputationist & Project KV				4,39,485	4,39,485	
15	7TH CPC Arrear					0	
16	TA/TTA Expenditure	1,07,59,493			14,51,590	1,22,11,083	
17	Honorarium					0	
18	Conveyance Allowance Fixed					0	
19	Dress Allowance					0	
20	Tough Location Allowance	1,96,756			7,80,253	9,77,009	
21	Tribal Area Allowance					0	
22	Hard Area Allowance					0	
23	Island Special Allowance					0	
24	Special Duty Allowance	25,40,480				25,40,480	
25	Remote Locality Allowance	24,84,607			6,00,000	30,84,607	
26	Bad Climate Allowance					0	
27	Deputation Allowance					0	
28	Other Allowance(Specify)	77,56,478			13,18,603	90,75,081	
29	Foreign Allowance					0	
30	Part-time/Contractual Staff	7,03,55,920			90,60,312	7,94,16,232	
31	leave encashment on retirement					0	
32	DCRG/Pension	13,56,56,484				13,56,56,484	
33	Deposit Link Insurance Scheme					0	
	TOTAL	101,35,72,106	0	0	8,69,62,844	110,05,34,950	

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Kendriya Vidyalaya Sangathan Regional Office Jammu

ANNEXURE 2 SCHEDULE 15 - STAFF PAYMENTS & BENEFITS--NON-TEACHING STAFF

SN	PARTICULARS	Revenue/SF	CCA Fund	Specific PLAN	PROJECT KV	CURRENT YEAR	PREVIOUS YEAR
		1	2	3	4	5	6
1	Basic Pay	10,78,58,169			64,64,197	11,43,22,366	
2	DA on Pay	2,41,69,499			22,25,812	2,63,95,311	
3	TPT Allowance	29,34,756			2,90,412	32,25,168	
4	DA on TPT Allowance	10,66,812			1,02,375	11,69,187	
5	House Rent Allowance	63,39,229			1,34,208	64,73,437	
6	Bonus					0	
7	Children Education Allowance	20,79,000			27,000	21,06,000	
8	Leave Travel Concession	7,73,674			37,652	8,11,326	
9	Leave encashment on LTC	2,32,573				2,32,573	
10	Medical Reimbursement	9,05,784			67,466	9,73,250	
11	Cash Handling & Treasury Allowance	1,53,390			16,800	1,70,190	
12	Management Contribution to CPF					0	
13	Management Contribution to NPS	6,77,881			1,93,403	8,71,284	
14	LS&PC-deputationist & Project KV				5,25,061	5,25,061	
15	7TH CPC Arrear					0	
16	TA/TTA Expenditure	36,37,950			2,49,396	38,87,346	
17	Honorarium					0	
18	Conveyance Allowance Fixed					0	
19	Dress Allowance	4,20,000			45,000	4,65,000	
20	Tough Location Allowance					0	
21	Tribal Area Allowance					0	
22	Hard Area Allowance					0	
23	Island Special Allowance					0	
24	Special Duty Allowance	19,68,296				19,68,296	
25	Remote Locality Allowance	4,89,300			3,23,919	8,13,219	
26	Bad Climate Allowance					0	
27	Deputation Allowance					0	
28	Other Allowance(Specify)	10,88,555				10,88,555	
29	Foreign Allowance					0	
30	Part-time/Contractual Staff					0	
31	Leave encashment on retirement					0	
32	DCRG/Pension					0	
33	Deposit Link Insurance Scheme					0	
	TOTAL	15,47,94,868	0	0	1,07,02,701	16,54,97,569	0

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SCHEDULE 16 - ACADEMIC EXPENSES

SN	PARTICULARS	Revenue/SF					
		1	2	3	4	5	6
1	Examination fees for SC/ST Students	2,34,765	0	0	0	2,34,765	1,24,510
2	Assistance to children of Armed Forces	0	0	0	0	0	0
3	Consumable-Craft/Sports/ Yoga /Teaching Aids/etc	0	0	0	0	0	0
4	Refresher Course & Training	20,440	0	0	0	20,440	1,250
5	Refund of Fees & Fines	14,200	0	0	3,000	17,200	29,100
6	Expenditure on NCC Camp	0	0	0	0	0	0
7	Laboratory expenses	0	0	0	0	0	0
8	Audio Visual Aid expenses	0	0	0	0	0	0
9	Games & sports expenses	5,990	0	0	0	5,990	0
10	Annual Function & other function expenses	0	0	0	0	0	14,000
11	School Excursions expenses	0	0	0	0	0	0
12	Examination(Including Printing of question papers and Study material)	0	0	0	0	0	0
13	Incidental expenses	0	0	0	0	0	0
14	Beautification & Horticulture	0	0	0	0	0	0
15	Medical Facilities	0	0	0	0	0	0
16	Deployment of Doctors	0	0	0	0	0	0
17	Deployment of Nurses	0	0	0	0	0	0
18	Library expenses(News papers & periodicals etc.)	0	0	0	0	0	0
19	Printing Expenditure(Magazine, Diary, Calendar, Brochure, News letter and other rep	0	0	0	0	0	0
20	Computer Maintenance & Consumables	0	0	0	0	0	0
21	Misc Academic Activity	0	0	0	0	0	0
22	Student Welfare Expenses	0	0	0	0	0	0
47	Cash Awards to Students	0	0	0	0	0	0
48	EK Bharat Shreshth Bharath/SBSB/PPC	0	0	0	0	0	0
TOTAL		2,75,395	0	0	3,000	2,78,395	1,68,860

SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES

SN	PARTICULARS	Revenue/SF					
		1	2	3	4	5	6
1	Payment of Contributions to DGHS	0	0	0	0	0	0
2	Contingencies	29,64,995	0	0	30,656	29,95,651	56,358
3	Bank Charges	3,604	0	0	1,156	4,762	5,528
4	Security of School-Exp.	9,73,969	0	0	0	9,73,969	0
5	Rent, Rates and Taxes (including property tax)	1,660	0	0	0	1,660	2
6	Electricity, water and power charges	16,846	0	0	0	16,846	3,59,536
7	Postage & Telegram	86,258	0	0	0	86,258	1,02,604
8	Telephone and Internet Charges	2,11,886	0	0	0	2,11,886	2,72,941
9	Stationary Expenses	7,241	0	0	0	7,241	1,17,880
10	Hospitality	3,19,554	0	0	0	3,19,554	0
11	Professional Charges	11,648	0	0	0	11,648	12,700
12	Advertisement & Publicity	12,283	0	0	0	12,283	24,362
13	Other (Admin & General Exp)	48,661	0	0	960	49,621	3,38,360
14	Recruitment Expenditure	0	0	0	0	0	0
15	Expenditure from Plan Grants / Specific Grants	0	0	18,02,154	0	18,02,154	32,52,220
16	Loss on disposal of Fixed Assets	3,92,687	0	0	0	3,92,687	7,09,768
17	Irrecoverable Balances Written off	0	0	0	0	0	0
TOTAL		50,51,292	0	18,02,154	32,774	68,86,220	52,02,259

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SCHEDULE 18 - TRANSPORTATION EXPENSES

SN	PARTICULARS	Revenue/SF	CCA Fund	Specific PLAN	PROJECT KV	CURRENT YEAR	PREVIOUS YEAR
		1	2	3	4	5	6
1	Veehicles (owned by institution)						
	(a) Running Expenses					0	
	(b) Repair and Maintenance Expenses					0	
	(c) Insurance Expenses					0	
2	Vehicle taken on rent/lease					0	
	(a) Rent/Lease Expenses					0	
3	Vehicle (Taxi) hiring Expenses					0	
	GRAND TOTAL	0	0	0	0	0	0

SCHEDULE 19 - REPAIR AND MAINTENANCE EXPENSES

SN	PARTICULARS	Revenue/SF	CCA Fund	Specific PLAN	PROJECT KV	CURRENT YEAR	PREVIOUS YEAR
		1	2	3	4	5	6
1	School Building						
	(a) Direct Work	14,470	0	0	0	14,470	0
	(b) Through Deposit Works	66,76,359				66,76,359	1,25,66,048
2	Staff quarters	20,53,348	0	0	0	20,53,348	27,70,386
3	House keeping/ Conversancy Services	63,631	0	0	0	63,631	10,29,424
4	Furniture & Fixtures	2,33,671	0	0	0	2,33,671	0
5	Lab Equipments	0	0	15,757	0	15,757	0
6	Audio Visual & Musical Instruments	0	0	0	0	0	0
7	Other Repair & Maintenance Exp.	33,223	0	0	0	33,223	1,17,525
	GRAND TOTAL	90,74,702	0	15,757	0	90,90,459	1,64,83,383

SCHEDULE 22 - PRIOR PERIOD EXPENSES

SN	PARTICULARS	Revenue/SF	CCA Fund	Specific PLAN	PROJECT KV	CURRENT YEAR	PREVIOUS YEAR
		1	2	3	4	5	6
1	Establishment expenses					0	
2	Academic expenses					0	
3	Administrative expenses					0	
4	Transportation expenses					0	
5	Repair & Maintenance					0	
6	Other expenses					0	
	GRAND TOTAL	0	0	0	0	0	0


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1 Consequent upon the introduction of New Format of Accounts from financial year 2013-14 and further revision of formats by MoE and to follow the instructions of C&AG to the effect that different set of Accounts prepared by the Sangathan should be consolidated to give a comprehensive picture, KV/Regional Office prepared its Annual Accounts in New Format of Accounts as circulated by KVS (HQ). To give comprehensive picture and appropriate presentation, the Funds are depicted at one place in Annual Accounts of the year in accordance with the principles of Fund Based Accounting in conformity with the format of Accounts circulated by KVS (HQ).

2 The Financial Statements have been prepared on accrual basis and under the historical cost convention. It is, in fact prepared in accordance with Generally Accepted Accounting Principles in India (GAAP). Consequent upon the introduction of "Fund Based Accounting" and applicability of Accounting Standards, the Financial Statements are prepared in conformity with the principles of Fund Based Accounting. Kendriya Vidyalaya Sangathan prepared the Financial Statements to comply with all material respects, with the Accounting Standards.

3 The accounting treatment and presentation in the Balance Sheet and the Income and Expenditure Account of transactions and events are made on the basis of their substance and materiality. The schedules and annexure to the schedules attached with the Accounts and Notes on Accounts are an integral part of Annual Accounts.

4 Written Down Value Method of depreciation has been applied uniformly on all Fixed Assets irrespective of their value but having useable life of more than one year. The rate applied for Written Down Value Method for various groups of assets as approved by Board of Governors, KVS are as mentioned below.

Items	Rate%
Building	10
Furniture, Fixtures	10
Library Books	10
Office Equipments	15
Vehicles	15
Computer/Peripherals/Computer Software	20
Hostel Equipments	10
Games & Estates	10
Other Fixed Assets	10

The depreciation provided in respect of each item of depreciable assets to the extent of 95% of the original cost/book value of the depreciable assets keeping residual value to an extent of 5% of the assets. Where during any financial year, any addition has been made to any assets, the depreciation on such assets is calculated for full financial year irrespective of the date of such addition. Where any asset has been discarded/demolished/destroyed i.e. written off during the year, the original cost of the assets and its accumulated depreciation is written off at the end of the financial year irrespective of the date on which such assets is discarded/demolished/destroyed or written off. The depreciation has been charged on the cost value of the assets. Assets received as gift will also be subject to depreciation after their depiction on face/depreciated value in the Balance Sheet.

5 No suspense account is being operated in the Sangathan, previous year(s) mis-classification or any other adjustment suggested by the Internal Audit and/or AG Audit is carried out in the Financial Statements through concerned schedules depending on the nature of mis-classification(s)/adjustment(s).

6 The amount shown under the head "Capital work in progress" in schedule 4- reflects the combined deposits meant for various works and its capitalization into building is done on the basis of progress report showing the details of expenditure intimated by the respective construction agencies. Keeping this in view, value of "Building" though may include the capitalized value of some of the works still to be completed and brought into bonafide use by the unit, depreciation is charged on the completed/usable building only. However with effect from the year 2015-16 onwards, the amount deposited with the construction agencies has been depicted under the head - "Deposit with Construction Agencies" in Schedule -8 (Loans/Advances/Deposits.) and based on the progress report the amount has been transferred to "Capital Work in Progress" and/or "Building Account" as the case may be.

7 For preparation of Annual Accounts KVS, adopted the same criteria for recognition of items of Incomes, Expenses, Assets and liabilities as envisaged in the Accounting Standards issued by the Institute of Chartered Accountants of India. The provisions for liabilities/expenses are made by using of substantial degree of estimation as defined in the Accounting Standard -29. Being a substantial portion of revenue expenditure in Non-plan grant, the expenditure of Pay & Allowances for the month of March 2023 has been booked in the Annual Accounts of the year and similarly, provisions for outstanding liabilities has been made in the Annual Accounts of the year.

8 Provision for terminal and retirement benefit is made by Kendriya Vidyalaya Sangathan, Head Quarter.

9 Up to financial year 2016-17, Fixed Assets created out of the funds of Sponsored Projects, were set up credit to "Capital Fund" and shown with the fixed assets of the institution being held and used by the project KV although the ownership of such assets vests with the sponsoring authorities. Depreciation was also provided on these assets as per the prevailing rates upto the year 2016-17. However, CAG while issuing SAR for the financial year 2016-17, stated that the Fixed Assets created out of the sponsored projects funds should not be shown with the fixed assets of Kendriya Vidyalaya Sangathan as the ownership of these assets does not vest with KVS. Hence fixed assets created out of the sponsored project fund from the year 2017-18 onwards are not being shown with the fixed assets of KVS.

10 The income of the KVS/KV is exempt from Income Tax under Section 10(23c)(iiiab) of the Income Tax Act. No provision for Tax, therefore, has been made in the Accounts.

11 Wherever the land has been purchased by KVS, the cost of consideration has been capitalized and shown against the value of land. Where Govt. of India / State Government provided the lease hold land at a nominal value, the land has been depicted at the same cost / value in Schedule-4. Since the lease hold amount is very nominal, lease hold land has not been amortized over the period of lease.


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