

फा.क्र.120242/के.वि.सं.(क्षे.का.)/अ'बाद /2025-26/Accts/

दिनांक: 24.10.2025  
e-mail only

The Principal  
All Kendriya Vidyalayas  
Ahmedabad Region

Subject: Proper accounting of Fees & Fines and reconciliation of fees due and remitted by UBI through  
Fee Collection Portal- reg.

Madam/Sir,

With reference to the subject cited above, please find attached herewith KVS (HQ) letter No. 110242/2025-26(Budget)/KVS(HQ) dated 22.10.2025. Kindly go through the contents of the letter very carefully and adhere to the instructions issued and ensure that they are complied in letter and spirit.

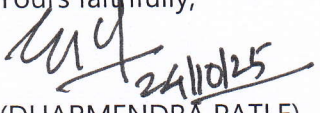
In this connection, the DDOs are hereby directed that they must personally ensure that the prescribed procedure for accounting of fees and fines and reconciliation of fee collection through the UBI fee collection portal is followed regularly during each quarter and that the totals of CS-11 and CS-54 should be tallied and must agree. The reconciliation between the fees due and those remitted by UBI after collection must be carried out regularly and meticulously, with records maintained for verification during internal audit/Inspection. The CS-54 and VVN transfer reports should be verified and signed by the competent authorities.

A certificate to the effect that the correct amount of fee due as per student strength is duly received and credited into the designated bank account and that CS-11 and CS-54 agree and duly match with the amount credited in the Bank in each month of the quarter is to be submitted by the Principal in each quarter in the prescribed proforma as enclosed herewith. The signed certificate is to be uploaded in the google form with the link given below.

<https://docs.google.com/forms/d/e/1FAIpQLSeBqpGIXPn2fK0HLYKmsgc7APmgfhUqG5PGV6HC2ILwRPs6pw/viewform?usp=header>

Further, it has also been observed by this Office that the **mandatory verification process** on UBI Fee Portal at the end of each quarter is not being done by some of the KVs. The DDOs must ensure that the Verification process (at both levels) is done within the prescribed time without waiting for reminders from this Office. In case of any lapse in the above, the DDO of concerned KV will be responsible for it.

Yours faithfully,

  
(DHARMENDRA PATLE)  
Deputy Commissioner

Encl. as above

Copy to :-

1. All Assistant Commissioners, KVS (AR), Gandhinagar for information to inspect & verify during inspection of KVs
2. The Administrative Officer, KVS (AR) Gandhinagar for information
3. The Finance Officer, KVS (AR) for compliance w.r.t. point No.6 of above referred KVS HQ letter.
4. PA to DC, KVS RO Ahmedabad for publishing the same at RO website & other platforms.



केन्द्रीय विद्यालय संगठन

F.No.110242/2025-26/(Budget)/KVS(HQ)/

केन्द्रीय विद्यालय संगठन (मु.)/  
Kendriya Vidyalaya Sangathan (HQ)  
18 संस्थागत क्षेत्र/ 18 Institutional Area,  
शहीद जीत सिंह मार्ग/Shahed Jeet Singh Marg,  
नई दिल्ली/110016 – New Delhi -110016  
दूरभाष/Telephone No.: 011-26858570  
Email- budget.section@kvs.gov.in

Date- 22.10.2025

All Deputy Commissioners,  
KVS Regional Offices

Subject: Proper accounting of Fees & Fines and reconciliation of fees due and remitted by UBI through Fee Collection Portal – regarding

Madam/Sir,

It has been observed that despite clear instructions issued vide this office letter of even number dated 21.03.2017 and subsequent amendments and updates from time to time, the prescribed procedures for accounting of Fees & Fines and reconciliation of fee collection through the UBI Fee Collection Portal are not being followed uniformly by a large number of Kendriya Vidyalayas.

2. As per the provisions contained in Chapter 5 of the KVS Accounts Code (Fees, Fines & Other Receipts), it is the responsibility of the Class Teacher to:

- Log in daily to the KVS UBI Fee Portal and record the fee receipts in the attendance register against the name of the concerned students.
- Download the list of fee defaulters and bring the same to the notice of the Principal for necessary action.

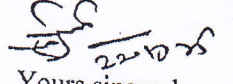
3. The office staff concerned must download the class-wise summary of fee collection from the portal. The totals as per CS-11 and CS-54 should be tallied and must agree. The computer-generated reports in the prescribed formats are required to be printed, properly pasted, and signed by both the Class Teacher and the Principal.

4. It has come to notice that in several KVs, the stipulated records as prescribed in the Accounts Code and Education Code are not being maintained properly. The CS-54 and VVN transfer reports are also not being duly verified or signed by the competent authorities, leading to discrepancies in reconciliation.

5. It is reiterated that the Principal holds overall responsibility for ensuring that the system of fee collection functions smoothly and that the correct amount of fee due as per student strength is duly received and credited into the designated bank accounts. The reconciliation between the fees due and those remitted by UBI after collection must be carried out regularly and meticulously, with records maintained for verification during internal audit/inspection.

6. All Deputy Commissioners are requested to instruct the Principals of Kendriya Vidyalayas under their jurisdiction to strictly adhere to the above instructions and ensure compliance in letter and spirit. All the DCs are requested to collect the data of fee due & as received in Bank account in r/o all KVs at RO level for test check, further the Regional Offices should also carry out random verification during inspection or audit visits to confirm proper implementation of the prescribed system.

This may be treated as most important.

  
Yours sincerely,  
(Satya Narain Gulia)  
Joint Commissioner (Finance)

## CERTIFICATE

This is to certify that the correct amount of fee due as per student strength is duly received and credited into the designated bank account during the \_\_\_\_\_ (I/II/III/IV) quarter of the year \_\_\_\_\_ and that the totals of CS-11 and CS-54 for all months of the quarter have been tallied and agree with each other. The correctness of the same has been personally checked & verified by the Undersigned in respect of KV \_\_\_\_\_.

Further, CS-54 and VVN transfer reports for the quarter have also been duly verified and signed by the Undersigned and kept in the record for verification during internal audit/inspection.

Date :

Signature \_\_\_\_\_

Name of Principal \_\_\_\_\_

KV \_\_\_\_\_