



केन्द्रीय माध्यमिक शिक्षा बोर्ड
CENTRAL BOARD OF SECONDARY EDUCATION

CBSE/ AC&BW/2018/Accounts/1125-1200

Dated: 20.02.2018

CIRCULAR

Subject: Timely Finalization of Accounts by HQ/ROs/units & Statutory Audit for the Financial Year 2017-18

According to the instructions of CAG office, the consolidated Annual Accounts of HQ/ROs/Units/COEs shall be submitted to audit not later than 30 June. As per the procedure prescribed by the CAG, the Annual accounts of the Board duly approved by Finance Committee and Governing Body shall be furnished to DGA(CE) within the prescribed period i.e. 30 June to enable them to take up the audit.

2. As the Annual Accounts of the CBSE for the financial year 2017-18 are required to be placed in Finance Committee/Governing Body before submission to audit, it is therefore, obvious that consolidated accounts of Board are ready by last week of April 2018. This is possible only when all ROs/Units prepare their Accounts in time and send to HQ well before 10th April 2018.
3. In order to meet the time bound requirement as stated above. All ROs/Head of Units are therefore requested that **TOP MOST PRIORITY** may be given to closing of Accounts for 2017-18 and send the year ended Receipt and Payment Account with allied schedules for the Financial year 2017-2018 to HQ by **10th April 2018**.
4. To achieve the target date of 10th April 2017, it is essential that monthly trial balances & books of accounts of ROs/units and HQ containing reconciliations of **all the current asset accounts, current liabilities accounts and fixed assets accounts** with following subsidiary ledgers shall be kept upto-date during the remaining period of the financial year 2017-18:

At ROs/Units and at HQ:-

- TA Advance/LTC Advance/Medical Advance/Adjustable Advances/Centre Advances
- Earnest money accounts/security deposit account
- Sundry debtors-accounts recoverable account (Emp.)/accounts recoverable account(Others)
- Accounts payable (Employees)account
- Sundry creditors (Purchase & Others) Account etc.
- Bank reconciliations of all banks
- Reconciliation of TDS Accounts & obtaining TDS certificates from parties, if TDS deducted
- Reconciliation of stock accounts of books, other consumables
- Stationery & other store accounts

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- Fixed assets registers
- All asset registers of capital item and all register of consumable items

At HQ only:-

- GPF, P&G, Benevolent fund and NPS Accounts
 - Contra accounts reconciliation viz. GIS/OSD/Income tax, etc
 - Salary payable account
 - Conveyance advance account/house building loan account/festival advance account/computer advance.
5. All Regional Officers/HODs shall write to the AG of their respective states as soon as the financial year ended to depute the audit team and take up conduct of transaction audit.
6. All units have already been advised vide circular dated 13.07.2017 to install Tally Software & to incorporate the accounts w.e.f. 01st April, 2017 in Tally software. Therefore, all units are requested to provide soft copy of "DATA" file of tally along with log-in credentials, if any, at soacbw@gmail.com.

ROs, Heads of units may please take all necessary actions towards the above.

(Bharti Zade)
IAFA

Distribution:-

1. PS to Chairperson
2. SPS to Secretary
3. PS to Joint Secretary(A&L)
4. ART&I wing
5. All ROs
6. All Exam units
7. All COEs