



केन्द्रीय माध्यमिक शिक्षा बोर्ड
CENTRAL BOARD OF SECONDARY EDUCATION

CBSE/AC&BW/ACCOUNTS/320/2019/Circular/ 434

19.02.2019
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CIRCULAR

Subject: Financial guidelines to newly created Regional Offices

Reference is invited to Board's notification no CBSE/Rectt.Cell/Creation of ROs/2018/1176-1275 dated 06.11.2018, notification no CBSE/Rectt.Cell/Creation of ROs/2018/3216-3315 dated 12.12.2018 for opening of new Regional offices at Chandigarh, Delhi West, Noida, Pune, Bhopal & Bangaluru vide which it was informed that new Regional Offices will be responsible for conducting Board Examination from Academic Session 2019-20.

Further, vide notification no CBSE/Rectt.Cell/Creation of ROs/2019/3673-3772 dated 06.02.2019 it was informed that salary of the officers/officials posted at new Regional Offices shall be processed by RO Panchkula, RO Delhi East, RO Dehradun, RO Chennai, RO Ajmer and RO Chennai respectively till new Regional Offices are provided funds/budget for expenditure.

In order to maintain financial discipline in newly created Regional Offices, following guidelines are hereby issued:

- All new ROs shall nominate an eligible Board official for appointment of DDO and for second signatory.
- All new ROs shall send a proposal for opening of a Board's Saving Account in a nationalised bank preferably in Syndicate Bank. Further they will also take sweep-in & sweep-out facility along with opening of saving account in compliance to circular dated 24.08.2017 (attached).
- All new RO may remit head wise details for requirement of funds. The details of head of accounts are being annexed herewith at Annexure A.
- All new RO may obtain TAN (Tax deduction account no.) for deduction of TDS.
- In respect of GST compliance, following may be adhered:

Sl.	Name of RO	Guidelines
1.	RO Bhopal	RO Bhopal shall take fresh GST registration & shall file returns for Madhya Pradesh State.
2.	RO Pune	RO Pune shall take fresh GST registration & shall file returns for Maharashtra State and shall add COE Pune also in its registration. COE Pune shall submit GST records to RO Pune for filing of GST return.
3.	RO Bangaluru	RO Bangaluru shall take fresh registration & shall file returns for Karnataka State
4.	RO Chandigarh	RO Panchkula shall add in the GST records. Thereafter, RO Chandigarh shall submit GST records to RO Panchkula for filing of GST return.
5.	RO Noida	RO Allahabad shall add in the GST records. Thereafter, RO Noida shall submit GST records to RO Allahabad for filing of GST return.
6.	RO Delhi West	Headquarters shall add in the GST records. Thereafter, RO Delhi West shall submit GST records to Headquarters for filing of GST return.



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CENTRAL BOARD OF SECONDARY EDUCATION

- f. All newly created ROs shall procure and install Tally.ERP software and the accounts of the Board shall be maintained in Tally software. All new ROs shall remit the monthly/annual accounts to Headquarters on or before 10th of the following month. In his regard, new ROs may refer to Board circular dated 13.07.2017, 01.08.2018, 04.02.2019 (all attached).
- g. All new ROs shall submit digital payment report on monthly basis on or before 2nd of the following month in compliance to circular dated 28.08.2017 & 14.12.2017 (all attached).
- h. All new ROs shall adhere with the circular dated 30.11.2017 issued on Chairperson's guidelines dated 30.11.2017 (attached).

Bharti

(Bharti Zade)
IAFA

Distribution:-

1. PS to Chairperson, CBSE for Information
2. SPS to Secretary, CBSE for Information
3. ART&I wing
4. All Regional offices
5. All examination units
6. All Centre of Excellences
7. All Sections of Headquarters



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CENTRAL BOARD OF SECONDARY EDUCATION

CBSE/AC&BW/ACCOUNTS/2016-17/Circular/278

24.08.2017

OFFICE ORDER

OM no AC&BW/Centralised Fund Policy/2017 dated 29.05.2017 & Office Order no CBSE/AC&BW/ACCOUNTS/2016-17/Circular/241 dated 16.08.2017 on "Centralised Funds/Investment policy" may be referred vide which all ROs/units were informed that expenditure of ROs/units be met out from the funds transferred by Head Quarters on the basis of requirement substantiated with Cash Flow Statement as per approved Budget.

2. Funds are remitted to the units in Bulk and until the funds are spent, they are kept lying in the Saving Account which may cause loss of interest to the Board.
3. In view of above, in order to avoid loss of interest, all the ROs/unit/COEs are hereby instructed to take "Auto Sweep in and sweep out" facility in respect of Board's Bank Accounts.
4. The compliance of the (3) above, may be provided to the undersigned within one week.

Bharti Zade

(Bharti Zade)
I.A.F.A.

Distribution:-

1. EO to Chairman, CBSE for Information
2. SPS to Secretary, CBSE for Information
3. SPS to all HODs
4. All the DDOs of the Board



केन्द्रीय माध्यमिक शिक्षा बोर्ड
CENTRAL BOARD OF SECONDARY EDUCATION

AC&BW/Centralised Fund Policy/2017

29.05.2017

OFFICE MEMORANDUM

As per the approval of the Competent Authority, it has been decided to maintain the accumulated fund in respect of ROs/ Units at Head Quarters.

Accordingly following action is to be taken:

1. Encash all the existing FDRs as and when they are matured and remit the maturity proceeds to Head Quarters in the below mentioned account:

A/c Number: 91472180005470
A/c Name : Secretary, CBSE DELHI
Bank Name: Syndicate Bank, Preet Vihar, Delhi
IFSC Code: SYNB0009147

2. Examination units shall remit the total fees collected to Head Quarters

It has also been decided that expenditure of ROs/Units shall be met out from the funds transferred by Head Quarters on the basis of requirement substantiated with Cash Flow statement as per the approved Budget.

Bharti

(BHARTI ZADE)
I.A.F.A.

Distribution:

1. The EO to Hon'ble Chairman
2. SPS to all HODs
3. All the DDOs of the Board



केन्द्रीय माध्यमिक शिक्षा बोर्ड
CENTRAL BOARD OF SECONDARY EDUCATION

CBSE/AC&BW/ACCOUNTS/2016-17/Circular/ 241

03.07.2017
16 08

OFFICE ORDER

With reference to OM no AC&BW/Centralised Fund Policy/2017 dated 29.05.2017 on "Centralised Funds/Investment policy", it is informed that policy has been approved by the Finance Committee in the meeting held on 22.06.2017 and ratified by Governing Body in the meeting held on 29.06.2017.

2. Therefore, while remitting proposal for funds transfer, all the ROs/units/COEs are advised to ensure availability of the following information/documents,:
- Cash flow statement of at least next three months from the month of proposal.
 - Approved Budget for the relevant year.
 - Monthly Account up to immediately preceding month.
 - Details of FDR maturing in next three months.
 - Available balance in Bank Accounts as on date of proposal.

Bharti

(Bharti Zade)
I.A.F.A.

Distribution:-

- EO to Chairman, CBSE for Information
- SPS to Secretary, CBSE for Information
- SPS to all HODs
- All the DDOs of the Board



OFFICE ORDER

Consequent upon the approval of the Finance Committee of the Board vide item no. V in its meeting held on 13.12.2018 and its ratification by the Governing Body in its meeting held on 17.12.2018, this is hereby informed that, in order to make books of accounts more transparent and also to maintain the expenses head wise, the accounting heads have been regrouped whereby new heads has been created which are substantial in nature and un-used head of expenses has been removed.

The consolidated regrouped list of accounts including the new heads and removed heads is annexed as **ANNEXURE A** which shall be applicable w.e.f. **01st April, 2019.**

Amended tally data file will be given to all the units shortly. All the units of the Board are hereby requested to make data entries in the Tally data file of F/y 2019-20 accordingly.

Bharti

(Bharti Zade)
I.A.F.A.

Distribution:-

1. PS to Chairperson, CBSE for Information
2. SPS to Secretary, CBSE for Information
3. PS to DS (A&L)
4. All Regional Offices
5. All Special Examination Units
6. All Centre of Excellences
7. DDO, Headquarters

RE-GROUPED HEAD OF ACCOUNTS

EXISTING HEAD NO.	PROPOSED HEAD NO.	NAME OF THE HEAD
<u>ESTABLISHMENT EXPENSES</u>		
9.1.1.01	9.1.1.01	PAY & ALLOW. - OFFICER
9.1.1.02	9.1.1.02	PAY & ALLOW. - SUP/CLERICAL
9.1.1.03	9.1.1.03	PAY & ALLOW. - NON CERICAL
9.1.6.01	9.1.1.04	N.P.S. CONTRIBUTION OF BOARD
9.1.2.02	9.1.2.01	WAGES TO CONTRACTUAL WORKERS (INCL. DAILY WAGES)
9.1.3.01	9.1.3.01	LEAVE ENCASHMENT ON SUPERANNUATION
9.1.3.02	9.1.3.02	20 DAYS LEAVE ENCASHMENT TO STAFF
9.1.4.01	9.1.4.01	BONUS
9.1.5.01	REMOVED	INTT. PAID ON GPF A/C.
9.1.7.01	9.1.5.01	GIS CONT. FOR CLASS IV
9.1.8.01	9.1.6.01	LEAVE SALARY & PENSION CONTRIBUTION (LSPC)
9.1.9.01	9.1.7.01	MEDICAL ALLOW./REIMB.
9.1.9.02	9.1.7.02	MEDICAL ALLOW./REIMB. (RETIRED)
9.1.10.01	9.1.8.01	LTC/HTC
9.1.10.02	9.1.8.02	EXCURSION TRIP
9.1.10.03	9.1.8.03	LTC ENCASHMENT
9.1.11.01	9.1.9.01	C.E.A. & TUTION FEE
9.1.12.01	9.1.10.01	LSA IN LIEU OF OTA
9.1.12.02	9.1.10.02	LSA in Contract/DW
9.1.13.01	9.1.11.01	TA/DA TO EMPLOYEES OF THE BOARD (OTHER THAN EXAM WORK)
9.1.13.03	9.1.12.01	FOREIGN TOUR
9.1.14.01	9.1.13.01	REIMB. OF CONVEYANCE CHARGES TO STAFF
9.1.15.01	9.1.14.01	FEES/SALARY TO CONSULTANTS
9.1.15.02	9.1.15.01	PROFESSIONAL FEES/CONSULTANCY CHARGES TO INSTITUTIONS
9.1.16.01	9.1.16.01	HONORARIUM TO STAFF
9.1.18.01	9.1.17.01	PENSION & GRATUITY FUND CONTRIBUTION
9.1.19.01	9.1.18.01	GIS PAYMENT TO LIC
NEW HEAD	9.1.18.02	GSLI CLAIMS
9.1.20.01	REMOVED	PENSION PAYMENT
9.1.21.01	9.1.19.01	NEWS PAPER ALLOWANCE TO STAFF
9.1.22.02	REMOVED	GRATUITY PAYMENT
9.1.23.01	9.1.20.01	RECRUITMENT EXPENSES
TRANSPORTATION EXPENSES (OTHER THAN EXAMINATION WORK)		
9.2.7.02	9.2.1.01	TRANSPORTATION CHARGES (OTHER THAN EXAMINATION WORK)
9.2.10.03	9.2.2.01	HIRING OF TAXI
9.2.10.02	9.2.3.01	PETROL, OIL & LUBRICANTS
<u>REPAIRS AND MAINTENANCE EXPENSES</u>		
9.2.8.01	9.3.1.01	REPAIR & MAINT. OF BOARD'S BUILD.
9.2.8.02	9.3.1.02	REPAIR & MAINT. OF STAFF QUAR.
9.2.17.01	9.3.1.03	REPAIR OF FURNITURE EQUIPMENT
9.2.10.01	9.3.1.04	MAINTENANCE OF VEHICLE

RE-GROUPED HEAD OF ACCOUNTS

EXISTING HEAD NO.	PROPOSED HEAD NO.	NAME OF THE HEAD
<u>ADMINISTRATIVE EXPENSES</u>		
9.2.1.01	9.4.1.01	UNIFORM TO DRIVER & NON-CLERICAL STAFF
9.2.2.01	9.4.2.01	OFFICE STATIONERY
9.2.3.01	9.4.3.01	RENT
9.2.4.01	9.4.4.01	RATES & TAXES
9.2.5.01	9.4.5.01	ELECTRIC, WATER & GENERATOR CHARGES
9.2.6.01	9.4.6.01	TELEPHONE CHARGES
9.2.7.01	9.4.7.01	POSTAGE & COURIER (OTHER THAN EXAMINATION WORK)
9.2.9.01	9.4.8.01	INSURANCE OF OFFICE BLDG.
9.2.11.01	9.4.9.01	AUDIT CHARGES
9.2.12.01	9.4.10.01	LEGAL EXPENSES
9.2.13.01	9.4.11.01	BANK CHARGES
9.2.14.01	9.4.12.01	CONTINGENCIES
9.2.15.01	9.4.13.01	HOSTING OF COBSE CONF.
9.2.16.01	9.4.14.01	SCHOLARSHIP & MEDALS
9.2.19.01	9.4.15.01	PRINTING OF BOOKS/PUBLICATION
9.2.20.01	9.4.16.01	PRINTING OF APPLICATION FORMS ETC. (EXCEPT ANSWER BOOKS)
9.2.21.01	9.4.17.01	COST OF PAPER PURCHASE
9.2.22.01	9.4.18.01	PUBLICITY & ADVERTISEMENT
9.2.23.01	9.4.19.01	CBSE AWARDS TO TEACHER
9.2.24.01	9.4.20.01	TRAINING PROG. FOR STAFF
9.2.25.01	9.4.21.01	MEMBERSHIP RENEWAL FEES
9.2.26.01	9.4.22.01	EXPENSES ON INFORMATION TECHNOLOGY
9.2.27.01	9.4.23.01	PAYMENT OF GST UNDER FORWARD/REVERSE CHARGE
9.1.2.01	9.4.24.01	WAGES TO SECURITY GUARD
9.1.13.02	9.4.25.01	SITTING ALLOW & TA/DA TO NON-OFFICIALS FOR MEETINGS/WORKSHOPS (OTHER THAN EXAMINATION, AFFILIATION AND ACADEMIC WORK)
9.1.16.02	9.4.26.01	HONORARIUM TO NON-OFFICIALS
NEW HEAD	9.4.27.01	PAYMENT TO NSDL AGAINST NPS SERVICES
NEW HEAD	9.4.28.01	PURCHASE OF REFERENCE BOOKS/JOURNALS/MAGEZINES
NEW HEAD	9.4.29.01	REFRESHMENT/HOSPITALITY CHARGES (OTHER THAN SPECIFIED ELSEWHERE)
NEW HEAD	9.4.30.01	EXPENSES ON CONDUCTING MEETINGS / SEMINARS /WORKSHOPS (OTHER THAN SPECIFIED ELSEWHERE)
NEW HEAD	9.4.31.01	EXPENSES ON HINDI PAKHWADA/RAJBHASHA MOTIVATION ACTIVITIES
NEW HEAD	9.4.32.01	HIRING OF AIRCONDITIONER/DG SETS OR OTHER MACHINARY
NEW HEAD	9.4.33.01	LABOUR HIRING CHARGES
NEW HEAD	9.4.34.01	PHOTOCOPY EXPENSES (OUTSOURCED)
NEW HEAD	9.4.35.01	HOUSEKEEPING/CLEANING EXPENSES

RE-GROUPED HEAD OF ACCOUNTS

EXISTING HEAD NO.	PROPOSED HEAD NO.	NAME OF THE HEAD
<u>EXAMINATION EXPENSES</u>		
9.3.1.01	9.5.1.01	PNTG. OF Q.P. & OTHER SECRET WORK
9.3.1.02	9.5.2.01	Deve.& Disp. of CD for class IX & XI (SA- I & II)
9.3.1.05	9.5.2.02	PROFICIENCY TEST
9.3.1.06	9.5.3.01	FOR OTHER TEST/EXAMS & MISC.
9.3.2.01	9.5.4.01	REM. TO PAPER SETTER/EXAMINERS
9.3.3.01	9.5.5.01	REMUNERATION FOR SECRECY WORK
9.3.4.01	9.5.6.01	TABU.& CHECKING OF RESULT
9.3.5.01	9.5.7.01	CHECKING OF ANSWER BOOKS
9.3.6.01	9.5.8.01	COMPILATION OF RESULT THROUGH COMPUTER
9.3.6.02	9.5.8.02	INSTALLATION OF SOFTWARE DEVELOPMENT & SUPPORT ACTIVITY (FOR EXAM ONLY)
9.3.7.01	9.5.9.01	CONTINUOUS COMPUTER STATIONERY
9.3.8.01	9.5.10.01	CENTRE CHARGES EXCLUDING. TA/DA
9.3.8.02	9.5.11.01	TA/DA TO EXAMINERS/OTHER OFFICIALS FOR EXAMINATION WORK INCLUDING CONVEYANCE
9.3.8.03	9.5.12.01	HIRING OF JAMMERS
9.3.9.01	9.5.13.01	TRANSPORTATION CHARGES FOR DELIVERY OF QUESTION PAPER/ANS. BOOKS ETC.
9.3.10.01	9.5.14.01	REFUND OF FEE
9.3.10.02	9.5.15.01	COUNSELLING CHARGES TO DGHS/CCB
9.3.11.01	9.5.16.01	RECHECKING OF RESULTS
9.3.12.01	9.5.17.01	PRINTING OF ANSWER BOOKS
9.3.13.01	9.5.18.01	PRE REGISTRATION DATA
NEW HEAD	9.5.19.01	REFRESHMENT/HOSPITALITY CHARGES (FOR EXAM RELATED WORK)
NEW HEAD	9.5.20.01	POSTAGE & COURIER (FOR EXAMINATION WORK)
NEW HEAD	9.5.21.01	EXPENSES ON MARKING SCHEME
NEW HEAD	9.5.22.01	EXPENSES ON MODERATION
NEW HEAD	9.5.23.01	PURCHASES OF SAFETY BAGS
<u>EXPENDITURE ON AFFILIATION OF SCHOOLS</u>		
9.5.1.01	9.6.1.01	HONORARIUM &TA/DA FOR INSP. OF SCHOOLS
<u>EXPENDITURE ON VOCATIONAL & TRAINING (OTHER THAN STAFF TRAINING))</u>		
9.4.1.01	9.7.1.01	HOLDING OF WORKSHOPS & REFERENCE COURSES (EXCLUDING TA/DA & HONORARIUM)
9.4.1.02	9.7.2.01	HONORARIUM AND TA/DA TO RESOURCED PERSON/TRAINERS FOR ACADEMIC WORKSHOPS
NEW HEAD	9.7.3.01	HONORARIUM/SITTING ALLOWANCES AND TA/DA EXPENSES ON VOCATIONAL CELL ACTIVITIES
NEW HEAD	9.7.4.01	REFRESHMENT CHARGES ON VOCATIONAL CELL ACTIVITIES
<u>EXPENDITURE ON SPORTS</u>		
9.4.4.01	9.8.1.01	SPORTS MEET
<u>REFUND OF EMD/DEPOSITS</u>		
9.2.18.01	9.9.1.01	REFUND OF EARNEST MONEY
9.2.18.02	9.9.2.01	PAYMENT OF OTHER SECURITY DEPOSITS

RE-GROUPED HEAD OF ACCOUNTS

EXISTING HEAD NO.	PROPOSED HEAD NO.	NAME OF THE HEAD
<u>CBSE PROJECTS AND PROGRAMMES</u>		
7.2.1.01	9.10.1.01	NATIONAL INFORMATICS OLYMPIAD
7.2.2.01	9.10.2.01	NATIONAL MATHEMATICS OLYMPIAD
7.2.3.01	9.10.3.01	NATIONAL SCIENCE EXHIBITION
7.2.7.01	9.10.4.01	CBSE HERITAGE INDIA QUIZ
7.2.8.01	9.10.5.01	ROAD SAFETY
7.2.8.02	9.10.6.01	VEHICULAR POLLUTION
7.2.9.01	9.10.7.01	SAKSHAT PROJECT
7.2.10.01	9.10.8.01	DISASTER MANAGEMENT
7.2.11.01	9.10.9.01	NATIONAL SCHOOL SANITATION
7.2.13.01	9.10.10.01	CELEBRATION OF DAYS
9.4.1.05	9.10.11.01	EXPRESSION SERIES
9.4.1.03	9.10.12.01	CNT. COMP. EVALUATION (CCE)
9.4.1.04	9.10.13.01	AVISHKAAR QUIZ
9.4.3.01	9.10.14.01	EDUSAT PROJECT
9.4.5.01	9.10.15.01	FA ASSESSMENT TRAINING WORKSHOP
9.4.5.02	9.10.16.01	TA/DA on Conduct of FAT Workshop
9.4.6.01	9.10.17.01	SAHODAYA EVENTS
9.6.2.01	9.10.18.01	WEBPORTAL
9.6.1.01	9.10.19.01	C B S E (i)
9.6.5.01	9.10.20.01	ASL
9.6.8.01	9.10.21.01	UDAAN
9.6.9.01	9.10.22.01	CAPACITY BUILDING PROGRAMMES
9.6.12.01	9.10.23.01	ARUNACHAL PRADESH PROJECT
9.6.13.01	9.10.24.01	ORIENTATION PROGRAMME (IP)
9.6.14.01	9.10.25.01	ECONOMIC ORIENTATION PROG.
<u>LOANS AND ADVANCES TO STAFF</u>		
6.2.1.01	9.11.1.01	HOUSE BUILDING ADVANCE
6.2.1.02	9.11.2.01	CONVEYANCE ADVANCE
6.2.1.03	9.11.3.01	COMPUTER ADVANCE
6.2.2.01	9.11.4.01	FESTIVAL ADVANCE
<u>LOANS AND ADVANCES (OTHER THAN STAFF)</u>		
6.2.2.02	6.1.1.01	TA/DA ADVANCE
6.2.2.03	6.1.2.01	CONTINGENT ADVANCE
6.2.2.04	6.1.3.01	MEDICAL ADVANCE
6.2.3.01	6.1.4.01	ADVANCES TO CONTRACTORS FOR SUPPLIES/AMC/SERVICE/OUTSOURCING
6.2.3.02	6.1.5.01	ADVANCE TO SCHOOL CENTRE ETC.
NEW HEAD	6.1.6.01	ADVANCE FOR MARKING SCHEME
<u>REMITTANCE OF FUNDS</u>		
NEW HEAD	6.2.1.01	REMITTANCE OF FUNDS TO ROs/COEs (ON NON-RETURNABLE BASIS)
NEW HEAD	6.2.1.02	REMITTANCE OF FUNDS TO ROs/COEs/OTHER FUNDS (ON RETURNABLE BASIS)
NEW HEAD	6.2.2.01	REMITTANCE OF FUNDS TO HQs OUT OF FEE/FDR/OTHER RECEIPTS

RE-GROUPED HEAD OF ACCOUNTS

EXISTING HEAD NO.	PROPOSED HEAD NO.	NAME OF THE HEAD
<u>EXPENSES ON BEHALF ON OTHER UNITS/ROs</u>		
NEW HEAD	6.3.1.01	EXAM EXPENSES ON BEHALF OF OTHER ROs
<u>WORK-IN-PROGRESS</u>		
NEW HEAD	6.4.1.01	ADVANCE FOR CAPITAL WORK
<u>PURCHASE OF FDRs</u>		
NEW HEAD	6.5.1.01	PURCHASE OF FRESH FDR
NEW HEAD	6.5.2.01	PURCHASE OF RE-INVESTED FDR
<u>FIXED ASSETS</u>		
4.1.1.01	4.1.1.01	COST OF LAND
4.1.1.02	4.1.1.02	FREEHOLD CHARGES
4.1.1.03	4.1.1.03	LEASEHOLD CHARGES
4.1.2.01	4.1.2.01	CONSTRUCTION OF OFFICE BUILDING
4.1.2.02	4.1.2.02	ADDITION/ALTERATION IN OFFICE BUILDING
4.1.3.01	4.1.3.01	CONSTRUCTION OF STAFF QUARTERS
4.1.3.02	4.1.3.02	ADDITION/ALTERATION IN STAFF QUARTERS
4.1.4.01	4.1.4.01	FURNITURE, FIXTURE & FITTINGS
4.1.5.01	4.1.5.01	OFFICE EQUIPMENT
4.1.6.01	4.1.6.01	COMPUTER & PERIPHERALS (EXCLUDING SOFTWARE)
4.1.7.01	4.1.7.01	PURCHASE OF AC/COOLER
4.1.8.01	4.1.8.01	PURCHASE OF STAFF CAR
4.1.9.01	4.1.9.01	LIBRARY BOOKS
4.1.10.01	4.1.10.01	AUDIO AND VISUAL EQUIPMENTS
4.1.11.01	4.1.11.01	PLANT AND MACHINERY
4.1.12.01	4.1.12.01	ELECTRICAL INSTALLATION
4.1.13.01	4.1.13.01	TUBEWELL AND WATER SUPPLY
4.1.15.01	4.1.14.01	PURCHASES OF SOFTWARE (OTHER THAN FOR EXAM WORK)



केन्द्रीय माध्यमिक शिक्षा बोर्ड
CENTRAL BOARD OF SECONDARY EDUCATION

CBSE/Office of Chairperson/01

Date: 01.08.2018

CIRCULAR

All the ROs/Units/COEs were advised to maintain books of accounts in Tally ERP 9 software w.e.f. 01.04.2017 through Circular dated 13.07.2017, but it has been observed that many of the Units/ROs/COEs are maintaining its books of accounts manually instead of using Tally.

All the heads of the concerned ROs/Units/COEs are hereby directed to maintain Books of accounts on Tally ERP 9 and submit the data only in soft copy to IAFA Section henceforth.

Non compliance of above shall be viewed seriously.

(Anita Karwal IAS)
Chairperson CBSE

Circulation

1. SPS to Secretary, CBSE
2. Head / In-charges of all the ROs/Units/COEs
3. PA to IAFA



केन्द्रीय माध्यमिक शिक्षा बोर्ड
CENTRAL BOARD OF SECONDARY EDUCATION

CBSE/ACBW/2017

Date:13.07.2017

CIRCULAR

In order to streamline the accounting procedures, Tally.ERP 9 software has been customised by the Head Quarters as per the format of accounts provided by MHRD. To synchronise the accounts data submitted by Regional Offices/ Units and to minimise the manual work of consolidating the accounts, all the Regional Offices, Units and COEs are requested to start maintaining all ledgers in Tally Software.

In view of above, all the ROs/Units/COEs are requested to purchase and install Tally.ERP 9 software in which accounts shall be incorporated w.e.f. 1st April 2017.

The data file on the head of accounts and ledger shall be provided by HQs after installation of the software to the respective ROs/Units and COEs.

Bharti

(BHARTI ZADE)
IAFA

Circulation:

1. EO to CM for information
2. SPS to Secretary for information
3. All the Regional Offices, COEs and Units of the Board



CIRCULAR

It has been observed that ROs/Units/COEs and various sections of Headquarters does not supply complete information for the compilation of annual/monthly accounts of the Board which is resulting to rise of audit paras every year.

In view of this, all the offices of the Board are requested to adhere with the following guidelines:

I. For Regional offices/Units/COEs

1. For Monthly accounts

All the ROs/Units/COEs to submit the "tally data file" every month in compliance to circular no CBSE/Office of Chairperson/01 dated 01.08.2018 & and to submit following enclosures on monthly basis:

- a. Relevant page of bank statement/passbook showing the closing balance of the concerned month.
- b. Schedule of FDRs, personal advances, official advances, EMD, OSD, Books and publication.
- c. While submitting Books and publication schedule, if there is any value containing "Books and publication written off", then unit may submit the copy of the "Approval of Competent Authority" thereon.

2. For Annual Accounts

All the ROs/Units/COEs to submit the "tally data file" of the relevant financial year and to submit following enclosures:

- a. Relevant page of bank statement/passbook showing the closing balance as on 31st March and bank certificates on closing balance.
- b. Annual Schedule of FDRs, personal advances, official advances, EMD, OSD, Books and publication.
- c. List of current liabilities, prepaid expenses, answer books, accrued income/receivable, details of fixed assets acquired during the year, closing stock of consumables, closing balances of franking machine and service stamps.

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II. For Sections of Headquarters (Information is sought for 31st March for relevant financial year)

Section name	Desired information
R&I section	Closing balance of franking machine
Legal Cell	Details of unpaid bills of advocates
Recruitment Cell	<ul style="list-style-type: none">Unpaid bills of security agencyUnpaid bills of contractual manpower agency
PR unit	Amount recoverable from DAVP
Maintenance unit	<ul style="list-style-type: none">Details of Earnest money depositsDetails of other security deposits/performance securityDetails of AMCDetails of Insurance paymentsDetails of land purchases, payments of office building constructionDetails of unpaid bills of agencies/contractors/suppliersReceivable/payable on RUSA
Admin III	<ul style="list-style-type: none">Details of Earnest money depositsDetails of rates of printing of answer booksDetails of closing stock and physical verification report of Books and publicationPaper AccountDetails of unpaid bills of agencies/contractors/suppliers.
Admin II	<ul style="list-style-type: none">Details of Earnest money depositsDetails of other security deposits/performance securityDetails of vehicles, computers & peripherals, furniture purchasedDetails of Insurance paymentsDetails of unpaid bills of agencies/contractors/suppliers.
IT unit	<ul style="list-style-type: none">Details of Earnest money depositsDetails of other security deposits/performance security

Bharti

(Bharti Zade)
I.A.F.A.

Distribution:-

1. PS to Chairperson, CBSE for Information
2. SPS to Secretary, CBSE for Information
3. All Regional Offices
4. All Examination Units
5. All Centre of Excellences
6. All Sections of Headquarters

"शिक्षा केन्द्र", 2, सामुदायिक केन्द्र, प्रीत विहार, दिल्ली - 110092

"Shiksha Kendra", 2, Community Centre, Preet Vihar, Delhi - 110 092

फोन / Telephone : +91-11-22509256, 22509257 वेबसाइट/Website: www.cbse.nic.in



केन्द्रीय माध्यमिक शिक्षा बोर्ड
CENTRAL BOARD OF SECONDARY EDUCATION

CBSE/AC&BW/ACCOUNTS/2017-18/Circular/ 868-893

04.12.2017
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CIRCULAR

Circular no CBSE/AC&BW/ACCOUNTS/2016-17/Circular/279 dated 28.08.2017 may be referred vide which it was requested to undertake all financial transactions in the digital mode & to identify the areas wherein payments are made from non-digital mode and to make earnest efforts to replace them with digital modes.

2. However, it has been observed that substantial part of receipts like training fee, fee of duplicate mark sheets, migration, certificates etc. are generating through non-digital mode i.e. cash, DD/Cheque/postal order.
3. In this regard, all the ROs/units/COEs are again requested to make earnest efforts to replace the payments/receipts from non-digital mode to digital mode. For implementation of this, recipients/payees may be requested to make payments through NEFT/RTGS, Swipe Machine etc.
4. Units may inform IAFA for difficulty, being faced in the implementation of above mentioned guidelines.

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(Bharti Zade)
I.A.F.A.

Distribution:-

1. EO to Chairman, CBSE for Information
2. SPS to Secretary, CBSE for Information
3. SPS Director IT for information
4. SPS to Controller of Examination for information
5. All Regional Offices, Units & Centre of Excellences for necessary action



CBSE/AC&BW/ACCOUNTS/2016-17/Circular/279

28.08.2017

CIRCULAR

In order to promote digital payment system & in compliance to orders of Ministry of HRD, all the ROs/Units/COEs are hereby advised to undertake all financial transactions in the digital mode. For implementation of this, you are requested to identify the areas wherein payments are made from non-digital mode and to make earnest efforts to replace them with digital modes.

2. You are further requested to provide the information on payments made by your unit on monthly basis in the revised format enclosed herewith by 3rd of the following month positively through e-mail followed by hard copy.
3. Reasons why non-digital mode could not be converted to Digital mode should also be recorded in detail.

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(Bharti Zade)
I.A.F.A.

Distribution:-

1. EO to Chairman, CBSE for Information
2. SPS to Secretary, CBSE for Information
3. SPS to all HODs
4. All DDOs of the Board

Annexure 'B'

Organisation:..... (Report for the month of 2017)		Target for the year (2017-18):										Total Transactions		
SN	Items	Number of non-digital transactions (receipts & payments)					Number of Digital transactions (receipts & payments)							
		Cash	Bank Draft /Cheque	Other modes including NEFT/RTGS	Total (column 3+4+5)	% of total Transaction	UPI	USSD	IMPS	Debit Card /credit card	AEP S		Total (column 8+9+10+11+12)	% of total Transaction
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Salaries/other dues of teaching/non-teaching staff													
2	Payments made to vendors													
3	Receipt of school fees/other charges													
4	School canteen/Office Canteen payments													
5	Other payments/receipts (pl specify)													
6	Overall Transactions													
Note :- UPI(Unified payment interface) built on IMPS, allows a payment directly and immediately from your bank account.												Authorized signature		
IMPS-(Immediate payment system) service offered by NPCI for money transfer through Bank on mobile phones														
USSD-(Unstructured supplementary service data)- This service allows mobile banking transactions using basic feature mobile phone, there is no need to have mobile internet data facility for using USSD based mobile banking.														
AEPS-(Aadhar enabled payment system)-AEPS is a bank led model which allows online interoperable financial inclusion transaction at PoS (MicroATM) through the Business correspondent of any bank using the Aadhaar authentication.														



AC&BW/ACCOUNTS/319/2017-18/ 80-129

30/11/2017

CIRCULAR

In continuation of the directions issued by Hon'ble Chairperson dated 23/11/2017, with respect to the financial management in CBSE following points may be adhered as per detailed instructions elaborated as under:

1. Settlement of advances:

- i. It has been observed from the books of accounts submitted by the ROs, COEs, units that, inspite of repeated follow-ups, substantial amount is outstanding i.e. temporary/contingent advance, TA/DA advance, medical advance, advance to third party, Centre advances, observer advance, city co-ordinator advance, any confidential/secret work related advance.
 - a. All the Regional Offices/units/COEs are requested to recover long pending contingent & miscellaneous advances from the salary of the official concerned with penal interest under intimation to this office. If the adjustment bill along with balance, if any, has not been submitted by the employee within 15 days, disciplinary action/procedure is to be initiated.
 - b. In case of third party pending advances, concerned official on whose recommendation advance has been released, may be directed to submit the bill within one month from the date of issue of this circular under intimation to this office failing one time settlement of the amount may be asked from concerned official.

DDOs concerned may issue immediate notices to follow the directions as suggested as per 'a' & 'b' above.

- ii. In this regard, all the HODs, ROs, Head of units/COEs are requested to submit the status of outstanding advances latest by 30th November, 2017 as under:

Sl. No	Name of the employee/third party name	Amount of Advance withdrawn	Purpose for advance	Date of release of advance	Date of completion of work	Status of the advance

- iii. It is also requested to submit weekly advance settlement status regularly to IAFA on every Monday.

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- iv. The practice of drawing temporary advances for purchasing/procuring goods/services in the name of employee in cash or in any other mode has been discontinued forthwith and such type of purchase/procurement of goods/services be affected by paying through RTGS/NEFT directly to the vendor on the basis of invoice only on the delivery of goods/availing services.

2. Imprest/permanent advances

As directed by Hon'ble Chairperson, a policy is to be framed. All the HODs/ROs/Incharges are requested to submit a proposal to IAFA unit in respect of permanent advance or imprest as per average daily cash requirement to meet out day to day contingent expenses latest by 30th November, 2017. To assess limit of the imprest or permanent advances with respect to each ROs/units/COEs, average cash requirements may be assessed on the basis of minimum cash expenses incurred in last three months for contingent purpose.

3. Bank Reconciliation Statement

All the HODs/ROs/Incharges are requested to direct their DDOs to prepare and submit monthly Bank Reconciliation Statement with annexure of each Bank Accounts maintained by respective department by 15 days of the completion of the month.

4. Reconciliation of Examination Fee

All the Regional head are requested to reconcile respective fees collected through online mode since 2014-15 academic year latest by 31st December, 2017. In this regard, it is stated that MIS of the fee collected for each Regional Offices have been already provided.

5. Maintenance of expenses control register and Budget register

All the ROs/HODs/Incharges shall maintain expenditure and Budget control register in every financial year. The format of the same is as under:

BUDGET CONTROL REGISTER

RO/UNIT/COE name:					
Name of the section:					
Account Head:			Head Name:		
Budget allocated					
Sl. No	Name of the payee	Purpose of payment	Amount paid	Unutilised Budget	Signature of DDO after releasing fund

The compliance of the above for 2017-2018 may be given to IAFA unit latest by 15th December, 2017. Cont..3



6. Duties and Responsibilities of Drawing and Disbursing Officer w.r.t. point no 1,2,3,4 of the directions issued by Hon'ble Chairperson

The duties and responsibilities of Drawing & Disbursing Officer have been defined in the Receipt and Payment Rules, General Financial Rules and also Swamy's Manual for DDOs Part-I & Part-II.

The officer who is assigned the function of Drawing & Disbursing Officer is expected to follow the rules/orders contained therein. The Drawing & Disbursing Officer shall exercise the same vigilance as a person of ordinary prudence may be expected to exercise in spending his own money. He is responsible for ensuring that rules regarding the preparation of bills are observed and that the money is required for immediate disbursement and that the expenditure is within the available appropriation and that all steps have been taken to obtain additional appropriation where necessary. However, some of the duties and responsibilities of the Drawing & Disbursing Officer are indicated below:

- **Preparation of Bills**

- All bills will be prepared and processed by the staff working under the Drawing & Disbursing Officer in the forms prescribed for the payment of salary, T.A., contingencies, advances etc., and the bill duly signed by the Drawing & Disbursing Officer and accompanied by necessary certificates/schedules and countersigned by the Controlling Officer where necessary, will be transmitted to Internal Audit section for pre-audit and payment.
- DDO shall prepare the separate bills head wise e.g. Pay Bills, OTA Bills etc. will be prepared separately even if these relate to the same employee, record the full classification on each bill, enclose the original copy of the sanction or attested photocopy if original is not possible and record the up to date expenditure and the balance available under a particular head.
- In case of arrears bill (s) a detailed statement showing the amount admissible, already paid and the difference month wise, should also be enclosed.

Cont..4



- In case the amount is payable to more than one party it should be fully explained/incorporated in the orders.
- Any amount previously drawn and lying un-disbursed should be refunded through those bills, if no longer required for payments and should in no case be kept for more than three months. Full particulars of the amount refunded should be given in the relevant portion or remarks column of the bills. Any amount refundable on account of TA advance should be recovered in cash or from the next T.A. bill or if necessary from the pay bill if it is not otherwise recovered before the close of financial year. Any advance drawn but no longer required should be refunded forthwith in cash and deposited into the Bank account under intimation to Finance & Accounts Officer.

- Contingent Register & Bills

A record of contingent expenditure shall be kept in contingent register. Claims on account of contingent charges may be met if the charges are petty, out of imprest. For contingent expenditure which cannot be met out of imprest, a contingent bill shall be drawn and entered in the relevant column of the contingent register. The register and the bill should be submitted to the Drawing & Disbursing Officer for attestation and signatures. The bill should then be submitted for pre-audit along with the claim with instructions recorded thereon that the cheques should be drawn in favour of party or parties giving the name and amount payable to each party. Every time, a contingent bill is prepared and the progressive expenditure under each head should be worked out in contingent register and compared with the appropriation sanctioned there for. If appropriation is insufficient to meet the amount claimed in the bill, steps should be taken to regulate the same by obtaining additional funds by re-appropriation or otherwise.

- Suppliers Bill

The bills preferred by the suppliers should be submitted in prescribed form for pre-audit with the necessary certificate recorded thereon by officer concerned to place orders.

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A record of the payment should be kept by the officer concerned in the relevant register to guard against double payment.

While preparing bills it shall be the duty of the DDO to ensure that all statutory liabilities viz Income Tax, Service Tax and other deductions viz the EPF/ NPS are deducted at source and these are deposited with the concerned authority and return files in time. Any liability remaining to be discharged should be reported upon in order to account for at the end of financial year.

Cash/Bank Book

- The Drawing & Disbursing Officer is responsible for the money drawn on bill, signed by him or otherwise received in cash or by money order till it has been paid to the party or person concerned or deposited into the Bank Account.
- A record of all cash transactions is kept in the Subsidiary Cash Book in prescribed form. The Cash Books should be bound in convenient volumes and their pages machine- numbered.
- Before bringing a cash book into use, the Drawing & Disbursing Officer should count the number of pages and record a certificate of count on the first page of cash book.
- The amount of each cheque drawn on account of Pay, T.A., Contingent bills, G.P.F. Advances, Festival Advance etc. should be entered in the Cash Book and attested by the Drawing & Disbursing Officer at the time of signing the cheque for collection from the Bank.
- An erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The Drawing & Disbursing Officer should initial every such correction and invariably date his initials.
- The Cash book will be closed daily. Before it is signed by the Drawing & Disbursing Officer he will check the totals on either side and see that all entries made therein have duly been attested by him.

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- The Drawing & Disbursing Officer, who is responsible for all cash transactions till the money is paid out to the parties concerned or is deposited into the Bank Account, is assisted by a Cashier for handling and safe custody of cash and securities etc., encashment of cheques, depositing cash into the Bank Account of the Board, as also for making payments to the staff/parties concerned and making entries in respect of all cash receipts, encashment, payments and deposits into the Bank Account in the Subsidiary Cash Book. It is, therefore, necessary that cash balance should be physically checked and verified by the Drawing & Disbursing Officer himself as frequently as possible, and invariably on the last working day of each month and a certificate to this effect recorded on the Subsidiary Cash Book itself under dated signature in the prescribed form
- In case the verification of cash balance is not possible on the last working day of a month on account of disbursement of monthly salary and allowances, it may be done on the first working day of the next month before making any transactions.
- Board's money not to be mixed up with non-Board money. A Board employee who handles Board money should not except with the special sanction of the Competent Authority be allowed to handle also in his official capacity money which does not belong to the Board. Where under any special sanction, a Board officer deals with both Board and non-Board money in his official capacity, the Board money should be kept in cash box separate from the non-Board money and the transactions relating to the latter should be accounted for in a separate set of books and kept entirely out of the Board account.
- The Drawing & Disbursing Officer should verify the daily totals in Cash Book or have this checked by some responsible official other than the writer of the Cash Book who will initial it as correct. Every entry both on the

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receipt side and payment side will be initiated by the Drawing & Disbursing Officer. Entry for receipt of cash will be made simultaneously with the issue of receipt to the party and the entry for payment will be checked with reference to the challan from the bank.

- All cash should be kept in a strong iron safe provided with two locks having duplicate keys of each lock (where necessary even embedded in the wall). It should be purchased from a standard firm of repute. The safe should be kept strongly secured in a room and keys of the two locks shall be kept by different persons, say the Cashier and the Drawing & Disbursing Officer so that the safe can be operated only when both are present.

Bharti Zade

Bharti Zade
(IAFA)

Distribution:-

1. PS to Chairman, CBSE for Information
2. SPS to Secretary, CBSE for Information
3. All ROs/units/COEs of the Board
4. All the section of Board's HQ