



OFFICE ORDER

In continuation to the existing delegation of financial power dated 04.01.2019 and as per panel discussion of HODs/ROs/COEs held on 08.08.2019, the Competent Authority of the Board has delegated Financial Power within approved Budget has been delegated to ROs/ Units/ COEs as per the detailed guidelines annexed herewith.

This is issued with the approval of the Competent Authority.

Anurag Tripathi
(Anurag Tripathi)
Secretary

Distribution:

1. PPS to Chairperson for information
2. All Directors and HODs
3. All Regional Offices
4. All Centre of Excellences



Detailed guidelines which are strictly to be adhered by ROs/COEs/Units while exercising the financial powers

1. **Adherence of financial manual/GOI orders:** All the financial transactions shall be executed as per the procedures defined in manual of finance & accounts and for the financial transactions for which there is no specific procedure defined in the manual of finance & accounts, shall be governed by the notification/circulars/orders issued by Government of India from time to time. **If the procurement is to be done by constituting a committee, then DS/AS/SO of RO & COE should be included.**
2. **Budget availability:** ROs/COEs/Units shall exercise the financial powers within the approved budget of each head and sub-head. Each ROs/COEs/unit shall meticulously & judicially prepare budget of each head and sub-heads based on the expenditure incurred in preceding financial year which may be again revised during the financial year based on the actual expenditure upto 30th September of the current financial year. All ROs/COEs/Units shall maintain budget control register. The ROs/COEs/Units shall keep in mind the following points before sending budget proposals:
 - a. Budget should be prepared on scientific basis and care should also be taken to avoid over-budgeting in excess of requirement.
 - b. Proposal for each head should be based on the expenditure of previous year and each hike in the proposal should be justified with proper reasons.
 - c. Preparation of budget proposal on lump sum basis shall not be considered and during RE of 2019-20, meticulous exercise may be undertaken by ROs/COEs/Units with justifications..
 - d. Re-appropriation between heads shall be done at HQ, CBSE with the approval of Competent Authority whereas that between sub-heads can be done by ROs/COEs/Units after documenting proper justification.
 - e. If any expenditure on new head/sub-head item is to be taken up, specific budget with justification and permission of the Competent Authority shall be taken.
 - f. All the heads & sub-heads are annexed separately at **Annexure A**. Hence, all the ROs/COEs/Units are requested to submit their earlier approved budget for 2019-20 in the said annexure.
3. **Pre-audit of proposal at ROs/Units/COEs:** ROs/COEs/Units shall incur the expenditure on the proposals of their respective unit only after pre-audit on the basis of checklist issued by Headquarters from time to time by audit staff of concerned ROs/Units/COEs.
4. **Disbursement of funds from Headquarters:** Headquarter shall release the fund on quarterly basis as per budget approved by the Board however, release of funds shall be considered only after satisfactory compliances by the ROs/COEs/Units as stated below:
 - a. Books of account of immediately preceding month in the tally software as well as copy duly signed by the head of RO/COE/units latest by fifth of the succeeding month.



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- b. Bank reconciliation of immediately preceding month
- c. Physical verification of the assets (both movables and immovable)
- d. Monthly status of advance disbursement and adjustment status
- e. Operational Bank account certificate
- f. Status of the settlement of audit paras

Notwithstanding anything contained above, release of funds for the third quarter shall be considered only after submission of utilization certificate of the fund released in previous financial year. Proforma of submitting utilization certification is annexed at Annexure B.

5. **Common utilization of resources:** Selection of agency through established procedure for procurement of goods and services shall be common for ROs & COEs based on requirements of RO/COE taken together. All the processes regarding selection of agency shall be completed by RO as per delegation of financial powers. COEs shall issue the order for procurement of goods and services to the selected agency as per requirement and settle the payment separately.
6. **Maintenance of personnel files of staff posted at ROs & COEs:** All the personnel files of Regional officers, Head of units & Head of COEs shall be kept and maintained at Headquarters. However, personnel files of employees of COEs/ROs shall be kept with concerned Regional office. Shadow files of Regional officers, Head of units & Head of COEs may be maintained in their respective offices.
7. **Personal matters/claims of ROs/COEs:** All personal matters & financial claims related to Regional Officer/COE head shall be taken up and submitted to Headquarters for approval through respective HODs.
8. **Concurrent Audit:** A designated cell i.e. "Concurrent Audit Cell" shall be established at Headquarters headed by Junior Accounts Officer who will conduct the concurrent audit of financial transactions occurred during the month of all the ROs/COEs/Units and authorized to ask to reproduce such document & record which is necessary to substantiate/justify the transactions entered into books of accounts. Report of the concurrent audit shall be submitted to the Competent Authority.
9. **Procurement Cell at Hqs:** Administration shall establish a procurement cell at Headquarters which shall be meant for defining standard procurement procedure i.e. drafting of standard tender document, supporting in implementation of e-procurement, GeM, assistance new ROs/Unit/COEs in procurement of goods/services.
10. **Activity Calendar:** All the ROs/COEs/Units shall prepare annual procurement calendar for the f/y starting from m/o April to March. The calendar shall include required procurement plan i.e. date of lapse of previous tender date of floating of fresh tender on e-procurement. A copy of procurement calendar of ROs/COEs/Units for the succeeding f/y must be submitted to Secretary, CBSE by the end of February of every F/y. In case of FY 2019-20 it should be submitted within next 20 days.



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- 11. Immovable property:** In respect of all matters related to immovable property, powers of administrative as well as financial approval, shall be vested with HQs.
- 12. Review of finance & accounts official posted in ROs/Units/COEs:** As per standard auditing & accounting procedure, audit should be always independent from its main function to maintain transparency & in the expression of opinion formed by the audit. It also strengthens the organization in overcoming its weaknesses. Keeping in view of above principles, in-charge of audit & accounts deputed in ROs/COEs/Units needs to be reviewed by the IAFA.
- 13. Book of accounts:** All the units have already been instructed to maintain their books of accounts and prescribed schedules in the Tally software as well as in other standard formats wherever necessary and submit the same to the HQs within stipulated time period as informed from time to time.
- 14. Internal audit:** An internal audit shall be undertaken for every financial year by the audit team deputed by the Headquarters. All heads of ROs/COEs/Units are advised to fully support to ensure completion of assignment within designated period.
- 15. External Audit by C&AG:** All the ROs, COEs & Units (except units established in Delhi/NCR) shall forward the annual account of their respective unit to concerned AG office on or before 30th April of respective financial year. They shall simultaneously request AG office to depute an audit team to conduct the audit of their unit.
- 16. Procurement of goods and services:** In procuring goods and services, all the ROs/COEs/Units shall strictly follow the principles enumerated below in addition to directions in this circular:
- Every officer is expected to exercise the same vigilance in respect of expenditure incurred from funds released by Headquarters as a person of ordinary prudence could exercise in respect of expenditure of his own money.
 - The expenditure should not be prima-facie more than the occasion & demands.
 - The expenditure shall not exceed the budget allocations.
 - The expenditure shall be incurred for the purpose for which funds has been provided.
 - The adequate control mechanism shall be ensured against waste and loss of money.
 - Every authority delegated with the financial power of procuring goods shall have the responsibility and accountability to bring efficiency in economy and transparency.
- 17. Accountability of ROs/COEs/Units:** All ROs/COEs/Units shall be responsible and accountable for the expenditure incurred in respect of procurement for goods/services etc. from the fund released to their respective units and also ensure that all the procedures and rules are meticulously followed in executing financial transactions. He/She shall ensure that all the precautionary measures have been kept intact to avoid any unnecessary wastage of money and articles.



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18. Misc. expenditure exceeding Rs. 1000/- : All the expenditure shall be booked under the specific head for which budget has been approved. However, any expenditure which is more than Rs. 1000/- and if there is no specific head defined, then in that case, a specific head shall be created with the approval of the Headquarters.

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Utilization Certificate

Utilization Certificate for the year ended 31st March, 20..... – 20.....

Name of the RO/COE/Unit

S.No.		Rs. In lakhs
		Total
1.	Opening balance at the beginning of the financial year (as on 1.4.20...)	
2.	Details of funds received during the year from Headquarters	
	Quarter 1	
	Quarter 2	
	Quarter 3	
	Quarter 4	
	Total fund received	
3.	Other receipts/interest at RO/COE/Unit	
4.	Total fund available (1+2+3)	
5.	Revenue Expenditure	
6.	Capital Expenditure	
7.	Funds remitted to HQs as per Centralized funds policy	
8.	Total expenditure (Sr. No. 5+6+7)	
9.	Closing Balance at the end of the financial year (as on 31.3.20...)	
	Breakup of closing balance:	
	Cash-in-hand	
	Savings Account	
	Current Account	
	Sweep-in and Sweep-out Account	

1. Certified that out of Rs. (Rupees) received from Headquarters during the financial year and Rs. (Rupees.....) on account of interest earned and other receipts during the period and Rs. (Rupees) on account of unspent balances of the previous year, a sum of Rs. (Rupees) has been utilized for the purpose for which it was sanctioned & Rs. (Rupees) has been remitted to Headquarters and the balance of Rs (Rupees) remains unutilized at the end of the year.

(RO/COE Head/Unit Head)

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LIST OF HEADS AND SUB HEADS

ANNEXURE B

HEAD NO.	Sub Head no	NAME OF THE HEAD
ESTABLISHMENT EXPENSES		
9.1.1.01		PAY & ALLOW. - OFFICER
	9.1.1.01.01	Monthly Salary to regular staff
	9.1.1.01.02	Salary Arrear
	9.1.1.01.03	DA Arrear
9.1.1.02		PAY & ALLOW. - SUP/CLERICAL
	9.1.1.02.01	Monthly Salary to regular staff
	9.1.1.02.02	Salary Arrear
	9.1.1.02.03	DA Arrear
9.1.1.03		PAY & ALLOW. - NON CERICAL
	9.1.1.03.01	Monthly Salary to regular staff
	9.1.1.03.02	Salary Arrear
	9.1.1.03.03	DA Arrear
9.1.1.04		N.P.S. CONTRIBUTION OF BOARD
	9.1.1.04.01	Payment of Monthly contribution
	9.1.1.04.02	DA Arrear
	9.1.1.04.03	Salary Arrear
9.1.2.01		WAGES TO CONTRACTUAL WORKERS (INCL. DAILY WAGES)
	9.1.2.01.01	Contractual workers(monthly basis)
	9.1.2.01.02	Daily Wages (temporary basis)
	9.1.2.01.03	Ex-Serviceman/Consultant
9.1.3.01		LEAVE ENCASHMENT ON SUPERANNUATION
9.1.3.02		20 DAYS LEAVE ENCASHMENT TO STAFF
	9.1.3.02.01	20 Days Leave Encashment
	9.1.3.02.02	10 Days Leave Encashment on LTC/HTC
9.1.4.01		BONUS
9.1.5.01		GIS CONT. FOR CLASS IV
9.1.6.01		LEAVE SALARY & PENSION CONTRIBUTION (LSPC)
9.1.7.01		MEDICAL ALLOW./REIMB.
	9.1.7.01.01	Fixed medical reimbursement
	9.1.7.01.02	Medical Reimbursement (Indoor)
	9.1.7.01.03	Medical Reimbursement (Prolonged Illness/OPD (specified diseases)
9.1.7.02		MEDICAL ALLOW./REIMB. (RETIRED)
	9.1.7.02.01	Fixed medical reimbursement
	9.1.7.02.02	Medical Reimbursement (in door)
	9.1.7.02.03	Medical Reimbursement (Prolonged Illness/OPD (specified diseases)
9.1.8.01		LTC/HTC
	9.1.8.01.01	LTC
	9.1.8.01.02	HTC
9.1.8.02		EXCURSION TRIP
	9.1.8.02.01	Mini tour
	9.1.8.02.02	Long tour

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LIST OF HEADS AND SUB HEADS

ANNEXURE B

HEAD NO.	Sub Head no	NAME OF THE HEAD
9.1.8.03		LTC ENCASHMENT
	9.1.8.03.01	Officer
	9.1.8.03.02	Clerical
9.1.9.01		C.E.A. & TUTION FEE
9.1.10.01		LSA IN LIEU OF OTA
9.1.10.02		LSA in Contract/DW
9.1.11.01		TA/DA TO EMPLOYEES OF THE BOARD (OTHER THAN EXAM WORK)
	9.1.11.01.01	TA/DA (Including Fooding)
	9.1.11.01.02	Remuneration Associated with TA/DA
	9.1.11.01.03	Contingencies/other charges/ticket cancellation etc
9.1.12.01		FOREIGN TOUR
9.1.13.01		REIMB. OF CONVEYANCE CHARGES TO STAFF
9.1.15.01		PROFESSIONAL FEES/CONSULTANCY CHARGES TO INSTITUTIONS
9.1.16.01		HONORARIUM TO STAFF
9.1.17.01		PENSION & GRATUITY FUND CONTRIBUTION
9.1.18.01		GIS/GTIS PAYMENT TO LIC
	9.1.18.01.01	GROUP A
	9.1.18.01.02	GROUP B
	9.1.18.01.03	GROUP C
9.1.18.02		GSLI CLAIMS
9.1.19.01		REIMBURSEMENTS TO STAFF
	9.1.19.01	Newspaper
	9.1.19.02	breifcase
	9.1.19.03	Mobile phone/Internet
	9.1.19.04	Hospitality
9.1.20.01		RECRUITMENT EXPENSES
	9.1.20.01.01	Hiring Agency/Centre Superintendent
	9.1.20.01.02	Honorarium/Remuneration to Selection Committee
TRANSPORTATION EXPENSES (OTHER THAN EXAMINATION WORK)		
9.2.1.01		TRANSPORTATION CHARGES (OTHER THAN EXAMINATION WORK)
9.2.2.01		HIRING OF TAXI
	9.2.2.01.01	Monthly (Fixed)
	9.2.2.01.02	Daily basis/Examination purpose
9.2.3.01		PETROL, OIL & LUBRICANTS

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LIST OF HEADS AND SUB HEADS

ANNEXURE B

HEAD NO.	Sub Head no	NAME OF THE HEAD
REPAIRS AND MAINTENANCE EXPENSES		
9.3.1.01		REPAIR & MAINT. OF BOARD'S BUILD.
	9.3.1.01.01	Repairs
	9.3.1.01.02	Maintainance including AMC
9.3.1.02		REPAIR & MAINT. OF STAFF QUAR.
	9.3.1.02.01	Repairs
	9.3.1.02.02	Maintainance including AMC
9.3.1.03		REPAIR OF FURNITURE, FIXTURE & EQUIPMENT
9.3.1.04		MAINTENANCE OF VEHICLE
ADMINISTRATIVE EXPENSES		
9.4.1.01		UNIFORM TO DRIVER & NON-CLERICAL STAFF
9.4.2.01		OFFICE STATIONERY
9.4.3.01		RENT
9.4.4.01		RATES & TAXES
9.4.5.01		ELECTRIC, WATER & GENERATOR CHARGES
	9.4.5.01.01	Electricity bill
	9.4.5.01.02	Water
	9.4.5.01.03	Generator Including Annual servicing charges
9.4.6.01		TELEPHONE CHARGES
	9.4.6.01.01	Telephone
	9.4.6.01.02	Internet
9.4.7.01		POSTAGE & COURIER (OTHER THAN EXAMINATION WORK)
9.4.8.01		INSURANCE OF OFFICE BLDG.
9.4.9.01		AUDIT CHARGES
	9.4.9.01.01	Internal
	9.4.9.01.02	External(AG)
9.4.10.01		LEGAL EXPENSES
9.4.11.01		BANK CHARGES
	9.4.11.01.01	DD Preparation
	9.4.11.01.02	Revaluation charges of DD
	9.4.11.01.03	Charges for Issuing of Cheque Book
	9.4.11.01.04	DD Cancellation
	9.4.11.01.05	DD/Cheque Outward clearing Charges
	9.4.11.01.06	NEFT/RTGS etc
9.4.12.01		CONTINGENCIES
9.4.13.01		HOSTING OF COBSE CONF.
9.4.14.01		SCHOLARSHIP & MEDALS

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LIST OF HEADS AND SUB HEADS

ANNEXURE B

HEAD NO.	Sub Head no	NAME OF THE HEAD
9.4.15.01		PRINTING OF BOOKS/PUBLICATION
9.4.16.01		PRINTING OF APPLICATION FORMS ETC. (EXCEPT ANSWER BOOKS)
9.4.17.01		COST OF PAPER PURCHASE
9.4.18.01		PUBLICITY & ADVERTISEMENT
9.4.19.01		CBSE AWARDS TO TEACHER
9.4.20.01		TRAINING PROG. FOR STAFF
	9.4.20.01.01	Training Fee of Institute/Agency
	9.4.20.01.02	TA/DA of Trainer
9.4.21.01		MEMBERSHIP RENEWAL FEES
9.4.22.01		EXPENSES ON INFORMATION TECHNOLOGY
9.4.23.01		PAYMENT OF GST UNDER FORWARD/REVERSE CHARGE
9.4.24.01		WAGES TO SECURITY GUARD
9.4.25.01		SITTING ALLOW & TA/DA TO NON-OFFICIALS FOR MEETINGS/WORKSHOPS (OTHER THAN EXAMINATION, AFFILIATION AND ACADEMIC WORK)
	9.4.25.01.01	Sitting Allowance
	9.4.25.01.02	TA/DA
9.4.26.01		HONORARIUM TO NON-OFFICIALS
9.4.27.01		PAYMENT TO NSDL AGAINST NPS SERVICES
9.4.28.01		PURCHASE OF REFERENCE BOOKS/JOURNALS/MAGEZINES
9.4.29.01		REFRESHMENT/HOSPITALITY CHARGES (OTHER THAN SPECIFIED ELSEWHERE)
9.4.30.01		EXPENSES ON CONDUCTING MEETINGS / SEMINARS /WORKSHOPS (OTHER THAN SPECIFIED ELSEWHERE)
	9.4.30.01.01	Accomodation
	9.4.30.01.02	Refreshment/Catering
	9.4.30.01.03	Other Expenses
9.4.31.01		EXPENSES ON HINDI PAKHWADA/RAJBHASHA MOTIVATION ACTIVITIES
		Prize Money
		Refreshment
		Other Expense
9.4.32.01		HIRING OF AIRCONDITIONER/DG SETS OR OTHER MACHINARY
9.4.33.01		LABOUR HIRING CHARGES

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LIST OF HEADS AND SUB HEADS

ANNEXURE B

HEAD NO.	Sub Head no	NAME OF THE HEAD
9.4.34.01		PHOTOCOPY EXPENSES (OUTSOURCED)
9.4.35.01		HOUSEKEEPING/CLEANING EXPENSES
9.4.36.01		PROFESSIONAL CHARGES/FEEES TO CONSULTANTS
EXAMINATION EXPENSES		
9.5.1.01		PNTG. OF Q.P. & OTHER SECRET WORK
	9.5.1.01.01	Printing of question paper- secret work
	9.5.1.01.02	Printing of booklets/instructions/books and other paper
9.5.2.01		Deve.& Disp. of CD for class IX & XI (SA- I & II)
9.5.2.02		PROFICIENCY TEST
9.5.3.01		FOR OTHER TEST/EXAMS & MISC.
9.5.4.01		REM. TO PAPER SETTER/EXAMINERS
	9.5.4.01.01	HE Remuneration
	9.5.4.01.02	CNS Remuneration
	9.5.4.01.03	Subject Expert (Revaluation of Answerbook)
	9.5.4.01.04	Practical Examiner
	9.5.4.01.05	Observer
9.5.5.01		REMUNERATION FOR SECRECY WORK
	9.5.5.01.01	Main Examination
	9.5.5.01.02	Compartment Exam
9.5.6.01		TABU & CHECKING OF RESULT
9.5.7.01		CHECKING OF ANSWER BOOKS
	9.5.7.01.01	Comparison of Answer books
	9.5.7.01.02	Verification of Answer books
9.5.8.01		COMPILATION OF RESULT THROUGH COMPUTER
	9.5.8.01.01	Scanning of flying slip
	9.5.8.01.02	Scanning of Answerbook (During uploading of photocopy activites)
9.5.8.02		INSTALLATION OF SOFTWARE DEVELOPMENT & SUPPORT ACTIVITY (FOR EXAM ONLY)
9.5.9.01		CONTINUOUS COMPUTER STATIONERY
9.5.10.01		CENTRE CHARGES EXCLUDING. T/DA
	9.5.10.01.01	Remuneration of CS/DS/Clerk
	9.5.10.01.02	Refreshment Charges to CS/DS/Clerk/Class IV
	9.5.10.01.03	Conveyance Charges
	9.5.10.01.04	Bank Custodian Charges
	9.5.10.01.05	Other Contingencies charges on centre

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LIST OF HEADS AND SUB HEADS

ANNEXURE B

HEAD NO.	Sub Head no	NAME OF THE HEAD
9.5.11.01		TA/DA TO EXAMINERS/OTHER OFFICIALS FOR EXAMINATION WORK INCLUDING CONVEYANCE
	9.5.11.01.01	HE/Examiner for Evaluation of Answerbook
	9.5.11.01.02	Observer
	9.5.11.01.03	City coordinator
	9.5.11.01.04	Centre Superintendent
	9.5.11.01.05	Other Purpose (OTHER THAN SPECIFIED ELSEWHERE)
9.5.12.01		HIRING OF JAMMERS
	9.5.12.01.01	Jammers
	9.5.12.01.02	metal detector
9.5.13.01		TRANSPORTATION CHARGES FOR DELIVERY OF QUESTION PAPER/ANS. BOOKS ETC.
9.5.14.01		REFUND OF FEES
		Refund of exam fee
		Refund of other charges
9.5.15.01		COUNSELLING CHARGES TO DGHS/CCB
9.5.16.01		RECHECKING OF RESULTS
9.5.17.01		PRINTING OF ANSWER BOOKS
9.5.18.01		PRE REGISTRATION DATA Hiring of Computer agency
	9.5.18.01.01	Pre examination expenses
	9.5.18.01.02	Post examination expenses
	9.5.18.01.03	OMR Expenses
9.5.19.01		REFRESHMENT/HOSPITALITY CHARGES (FOR EXAM RELATED WORK)
9.5.20.01		POSTAGE & COURIER (FOR EXAMINATION WORK)
9.5.21.01		EXPENSES ON MARKING SCHEME
9.5.22.01		EXPENSES ON MODERATION
9.5.23.01		PURCHASES OF SAFETY BAGS
EXPENDITURE ON AFFILIATION OF SCHOOLS		
9.6.1.01		HONORARIUM & TA/DA FOR INSP. OF SCHOOLS
EXPENDITURE ON VOCATIONAL & TRAINING (OTHER THAN STAFF TRAINING))		
9.7.1.01		HOLDING OF WORKSHOPS & REFERENCE COURSES (EXCLUDING TA/DA & HONORARIUM)
9.7.2.01		HONORARIUM AND TA/DA TO RESOURCED PERSON/TRAINERS FOR ACADEMIC WORKSHOPS
9.7.3.01		HONORARIUM/SITTING ALLOWANCES AND TA/DA EXPENSES ON VOCATIONAL CELL ACTIVITIES

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LIST OF HEADS AND SUB HEADS

ANNEXURE B

HEAD NO.	Sub Head no	NAME OF THE HEAD
9.7.4.01		REFRESHMENT CHARGES ON VOCATIONAL CELL ACTIVITIES
EXPENDITURE ON SPORTS		
9.8.1.01		SPORTS MEET
REFUND OF EMD/DEPOSITS		
9.9.1.01		REFUND OF EARNEST MONEY
9.9.2.01		PAYMENT OF OTHER SECURITY DEPOSITS
CBSE PROJECTS AND PROGRAMMES		
9.10.1.01		NATIONAL INFORMATIC OLYMPIAD
9.10.2.01		NATIONAL MATHEMATICS OLYMPIAD
9.10.3.01		NATIONAL SCIENCE EXHIBITION
9.10.4.01		CBSE HERITAGE INDIA QUIZ
9.10.5.01		ROAD SAFETY
9.10.6.01		VEHICULAR POLLUTION
9.10.7.01		SAKSHAT PROJECT
9.10.8.01		DISASTER MANAGEMENT
9.10.9.01		NATIONAL SCHOOL SANITATION
9.10.10.01		CELEBRATION OF DAYS
9.10.11.01		EXPRESSION SERIES
9.10.12.01		CNT. COMP. EVALUATION (CCE)
9.10.13.01		AVISHKAAR QUIZ
9.10.14.01		EDUSAT PROJECT
9.10.15.01		FA ASSESSMENT TRAINING WORKSHOP
9.10.16.01		T/DA on Conduct of FAT Workshop
9.10.17.01		SAHODAYA EVENTS
9.10.18.01		WEBPORTAL
9.10.19.01		C B S E (j)
9.10.20.01		ASL
9.10.21.01		UDAAN
9.10.22.01		CAPACITY BUILDING PROGRAMMES
9.10.23.01		ARUNACHAL PRADESH PROJECT
9.10.24.01		ORIENTATION PROGRAMME (IP)
9.10.25.01		ECONOMIC ORIENTATION PROG.
PERSONAL LOANS AND ADVANCES		
9.11.1.01		HOUSE BUILDING ADVANCE
9.11.2.01		CONVEYANCE ADVANCE
9.11.3.01		COMPUTER ADVANCE
9.11.4.01		FESTIVAL ADVANCE
LOANS AND ADVANCES (OTHER THAN PERSONAL)		
6.1.1.01		T/DA ADVANCE
6.1.2.01		CONTINGENT ADVANCE
6.1.3.01		MEDICAL ADVANCE

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LIST OF HEADS AND SUB HEADS

ANNEXURE B

HEAD NO.	Sub Head no	NAME OF THE HEAD
6.1.4.01		ADVANCES TO CONTRACTORS FOR SUPPLIES /AMC /SERVICE / OUTSOURCING
6.1.5.01		ADVANCES TO SCHOOLS/CENTRES
	6.1.5.01.01	Advance to Exam Center (sub categories Main Exam and Comptt)
	6.1.5.01.02	Advance to Spot evaluation center (HE/CNS)
	6.1.5.01.03	Advance to CSO/DSO
6.1.6.01		ADVANCE FOR MARKING SCHEME
REMITTANCE OF FUNDS		
6.2.1.01		REMITTANCE OF FUNDS TO ROs/COEs (ON NON-RETURNABLE BASIS)
6.2.1.02		REMITTANCE OF FUNDS TO ROs/COEs/OTHER FUNDS (ON RETURNABLE BASIS)
6.2.2.01		REMITTANCE OF FUNDS TO HQs OUT OF FEE/FDR/OTHER RECEIPTS
EXPENSES ON BEHALF ON OTHER UNITS/ROs		
6.3.1.01		EXAM EXPENSES ON BEHALF OF OTHER ROs
WORK-IN-PROGRESS		
6.4.1.01		ADVANCE FOR CAPITAL WORK
PURCHASE OF FDRs		
6.5.1.01		PURCHASE OF FRESH FDR
6.5.2.01		PURCHASE OF RE-INVESTED FDR
FIXED ASSETS		
4.1.1.01		COST OF LAND
4.1.1.02		FREEHOLD CHARGES
4.1.1.03		LEASEHOLD CHARGES
4.1.2.01		CONSTRUCTION OF OFFICE BUILDING
4.1.2.02		ADDITION/ALTERATION IN OFFICE BUILDING
4.1.3.01		CONSTRUCTION OF STAFF QUARTERS
4.1.3.02		ADDITION/ALTERATION IN STAFF QUARTERS
4.1.4.01		FURNITURE, FIXTURE & FITTINGS
4.1.5.01		OFFICE EQUIPMENT

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LIST OF HEADS AND SUB HEADS

ANNEXURE B

HEAD NO.	Sub Head no	NAME OF THE HEAD
4.1.6.01		COMPUTER & PERIPHERALS (EXCLUDING SOFTWARE)
4.1.7.01		PURCHASE OF AC/COOLER
4.1.8.01		PURCHASE OF STAFF CAR
4.1.9.01		LIBRARY BOOKS
4.1.10.01		AUDIO AND VISUAL EQUIPMENTS
4.1.11.01		PLANT AND MACHINERY
4.1.12.01		ELECTRICAL INSTALLATION
4.1.13.01		TUBEWELL AND WATER SUPPLY
4.1.14.01		PURCHASES OF SOFTWARE (OTHER THAN FOR EXAM WORK)

Amf

—XV—