



केन्द्रीय विद्यालय संगठन/ Kendriya Vidyalaya Sangathan
18, संस्थानिक क्षेत्र/ 18, Institutional Area
शहीद जीत सिंह मार्ग/ Shaheed Jeet Singh Marg
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F.No. F.110240/06/2009/KVS(HQ)/Budget

Dated: 28.12.2016

The Deputy Commissioner
Kendriya Vidyalaya Sangathan
All Regional Offices

Subject: Revised Chapter 21 -Vidyalaya Vikas Nidhi.

Sir,

With reference to the subject cited above, I am to state that a proposal for revision of Chapter 21 Vidyalaya Vikas Nidhi was put up before the Finance Committee in its meeting held on 18.5.2016. The recommendations of Finance Committee were placed for approval of BOG of KVS and the BOG of KVS approved the said recommendation of Finance Committee of KVS in its meeting held on 15.11.2016. Accordingly, revised Chapter 21- Vidyalaya Vikas Nidhi is enclosed for its circulation.

You are requested to circulate the revised Chapter 21-Vidyalaya Vikas Nidhi, to all Kendriya Vidyalayas functioning under your jurisdiction for information and necessary action.

Yours faithfully

(M.Arumugam)
Joint Commissioner(Fin)

Copy to :

1. PS to Commissioner, KVS, New Delhi
2. PS to Additional Commissioner(Admn), KVS, New Delhi
3. Director, ZIETs for information
4. The Finance Officer, KVS, All Regional Offices
5. Gen.Secretary, all recognized Associations
6. All Branch Officers/Section Officers, KVS(HQ)
7. The Deputy Commissioner, EDP Cell, KVSHQ, with the request to upload on the KVS website under "Announcement".

Joint Commissioner (Fin)

CHAPTER 21

VIDYALAYA VIKAS NIDHI

197. Background

Up to 31.3.1999, the Sangathan was charging money from students over and above tuition fee (to the extent applicable) under the following heads:-

1. Pupil Fund, and
2. Science Fund

Instructions relating to these were contained in Chapters 21 and 5 of the Accounts Code for Kendriya Vidyalayas.

As decided in 63rd and 65th meetings of the Board of Governors held on 21.7.1998 and 19.3.1999 respectively, a third charge viz. towards "Maintenance & Development Fund" was levied w.e.f. 1.4.1999 @ Rs.25/- per child per month.

However, in 66th meeting dated 16.9.1999 of the Board, it was decided that the three funds i.e. (i) Pupil Fund, (ii) Science Fund, and (iii) Maintenance & Development Fund should be merged into a single fund called Vidyalaya Vikas Nidhi (VVN) w.e.f. the next financial year. Accordingly, the VVN was introduced w.e.f. 1.4.2000. Rates at which contribution towards Vidyalaya Vikas Nidhi is to be collected from students were approved by the Board of Governors from time to time as under, based on recommendation of the Finance Committee: -

Sl. No.	Date with effect from	Amount collected from all students except Science students of Classes XI and XII	Amount collected from Science Students of Classes XI and XII	Date on which Recommended By Finance Committee	Date of approval by Board of Governors
1.	1.4.2000	Rs.100/-	Rs.125/-	11.08.1999	16.09.1999
2.	1.4.2002	Rs.120/-	Rs.150/-	12.12.2001	22.02.2005
3.	1.4.2004	Rs.160/-	Rs.200/-	01.08.2003	22.02.2005
4	1.10.2009	Rs.240/-	Rs.300/-	29.06.2009	29.07.2009
5	1.04.2013	Rs.500/-	Rs.500/-	--	11.03.2013

Contribution to VVN is charged from all students and collected on a quarterly basis. However- the children falling under the following category are exempted from payment of VVN:-

- i) Children of the officers and men of the Armed Forces and Para military personnel killed or disabled during the hostilities in 1962, 1965, 1971 and 1999 as well as to the children of Defence Personnel of in Srilanka and personnel of armed forces killed or disabled in "Operation Meghdoot" in Seachen area and "Operation Vijay" in Kargil. The said concession of exemption from payment of tuition fee, VVN and Computer fund is also extended to the children of Armed Forces and Para Military Forces personnel whose parents were killed/declared missing or permanently disabled during any counter insurgency operation in India or abroad provided the children produce the certificate granted by the concerned Ministry.

- ii) Children of parents, who are living below poverty line, up to two children and having BPL card.
- iii) Disabled students. (Subject to the condition laid down in KVS letter no.F.125-19/2007-08/KVS(Budget) dated 15.10.2009.
- iv) As approved by Board of Governors in its meeting dated 14.12.2005, girls studying in Class VI onwards, who are a single child in their family, have been exempted from payment of VVN contribution **w.e.f. 1.1.2006.**
The above rates are subject to revision as approved by Board of Governors from time to time.

197-A. Classification of Vidyalayas

For the purpose of utilization of VVN, Vidyalayas shall be classified into two categories as follows:-

"Small" Vidyalayas shall be those having one section each for class I to XII, and total strength of the Vidyalaya do not exceed 500.

"Large" Vidyalayas shall be those, which do not come within the category of 'Small' Vidyalayas.

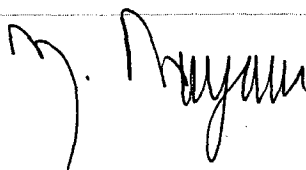
197- B. Liability of "Large" Vidyalayas to contribute 10% of their VVN collection to other Vidyalayas' Activities :

'Large Vidyalayas' shall transfer 10% of their quarterly collection under VVN to various authorities outside the Vidyalaya in the last week of each quarter, as follows:-

- (i) 8% to the Regional Office of which
 - a) 5% would go to the Regional Office VVN Deposit Account for redistribution to "Small/Needy" Vidyalayas of the Region, as well as incurring expenditure on various curricular activities conducted at the Regional level and preparing resources like printing of study material, question papers at Regional level, development/procurement of e-classrooms, MIS solutions, e-content etc. and co-curricular activities like conduct of Youth Parliament, Science Exhibition, Social Science Exhibition, celebration of National Science Day etc. Payment of remuneration to contractual teachers engaged by the Vidyalayas against leave vacancies etc in case of non-availability of funds in the concerned Vidyalaya VVN .
 - b) 3% would go to the Regional Sports Control Board Account.
- (ii) 2% to KVS HQs - National Sports Control Board Account.

197-C. Purposes for which VVN may be utilized

- (1) Subject to the financial ceilings specified in Article 202, the Vidyalaya Vikas Nidhi shall be utilized exclusively for the purpose of School Development.
- (2) Broadly, the purposes for which the VVN may be utilized shall be the following:-
 - i) **Engagement of contractual teachers against leave vacancies.** Engagement of Computer Instructors, Coaches for Arts, Crafts, Sports and Spoken English Teachers etc. Payment of remuneration to contractual teachers engaged against regular vacancies may be made upto 31.12.2016.



- ii) Petty Construction work undertaken;
- iii) Repairs and maintenance of
 - a) School building including toilets, septic and overhead tanks, campus and playground;
 - b) Classroom furniture and fixtures;
 - c) Laboratories and Laboratory equipments;
 - d) Audio Visual and Musical Instruments; and
 - e) Sports Articles/Goods.
- iv) Purchase of sports articles/kits;
- v) Sports Meets, Participation in Adventure Activities, SGFI Sports Meet, etc.;
- vi) Scout & Guide Activity;
- vii) Pupil Societies; Annual Function, Other School Functions (e.g. Republic Day, Independence Day, Teachers' Day, etc.) and other Group Activities by children;
- viii) School Excursions;
- ix) Conduct of Examinations and related activities;
- x) Incidental expenses connected with visits to the school by Dignitaries, Other Committees. **Expenditure to invite eminent personalities/others to interact with children and share their experience.**
- xi) Beautification and horticultural development of the school campus including tree plantation;
- xii) Purchase of laboratory equipment, audio visual aids, musical instrument and library books;
- xiii) Publication and printing of Vidyalaya Magazine and Student Diary;
- xiv) Purchase and maintenance of Computer Hardware and Software including e-mail/Internet facility for students.
- xv) Provision of first-aid and other necessary medical facilities during school hours.
- xvi) Security of the School
- xvii) Creation of ICT - enable class rooms in the Vidyalayas to modernize the teaching-learning environment as mandated through ICT policy of Govt. of India and as stressed upon by the CBSE calling its affiliated institutions for conversion of at least one class room in each class into IT-enabled smart E-class rooms, to begin with and increase the said infrastructure in a phased manner.

- xviii) Creation of suitable infrastructure for language labs etc.
- xix) Provide suitable operational requirements of fire safety.
- xx) **Facilities to provide wheel chair etc to the disabled children.**
- xxi) **Expenditure in connection with maintenance of NCC Troops.**

197-D Emergency Assistance to students in distress

In case of untimely death of the parent/guardian of a student, VMC may consider financial assistance to such student for continuation of studies for that academic session as per Article 202 subject to satisfaction that there are no other family members to enable the student to pursue his/her studies.

197-E Purposes for which the Vidyalaya Vikas Nidhi shall not be utilized

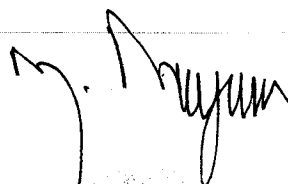
- The Vidyalaya Vikas Nidhi shall not be utilized for any purpose other than those specified in Article 197-C. In particular, it shall not be utilized for:-
- (i) Meeting expenditure on pay and allowances, office expenses other than those specified in Article 202;
 - (ii) Construction/Repairs of staff quarters;
 - (iii) Meeting expenditure for the benefit of particular person or persons (including the officers of the Sangathan); and
 - (iv) For running of bus service, subsidy for Canteen, Book Stores or subsidy of any kind.

197-F Transfer of Funds:

Transfer of funds from the 'Vidyalaya Vikas Nidhi' to 'School Fund' and other purposes is forbidden except for salary payments in emergency and in anticipation of receipt of funds from the Sangathan.

197-G VVN Corpus- KVS(HQ)

- (1) All Kendriya Vidyalaya's irrespective of their size shall transfer 20% of their VVN quarterly collection in the last week of each quarter to KVS (HQ) through their Regional Offices for creation of Corpus at KVS(HQ). **Corpus thus created will be utilized towards major maintenance/repairs and construction of laboratory/play grounds/ Sports facilities/auditorium etc. for the existing Vidyalayas only.**
- (2) Modernization and up gradation of school labs (Basic Science lab & other lab) in addition to the provisions listed above under Sl. No. 1.
- (3) **Financial support to the Kendriya Vidyalayas for payment of remuneration to Contractual Teachers engaged by the Vidyalaya' against vacant sanctioned posts in the event of non-availability of funds in the VVN of Vidyalaya/Regional Office till 31.12.2016.**



- (4) **Remittance of funds to the needy Vidyalayas.**
(5) Kendriya Vidyalayas should implement some student oriented innovative methods/measures like Learning Attainment Test by reputed external organizations, Personality Development of students, children park etc on the line of other school systems of repute and expenditure on such activities may be booked under VVN corpus of KVS(Hqrs).

198 Management of the Vidyalaya Vikas Nidhi

Management of the Vidyalaya Vikas Nidhi shall vests with the Vidyalaya Management Committee of the Vidyalaya subject to instructions and guidelines of the KVS.

199. Budgetary Control

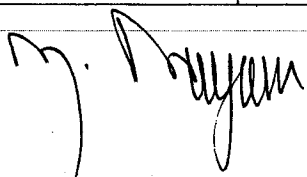
In March every year, each Kendriya Vidyalaya shall prepare and present its Annual Budget in respect of VVN for the next financial year showing opening balance, estimated receipts and expenses under various heads for consideration and approval of the Vidyalaya Management Committee. Expenditure out of Vidyalaya Vikas Nidhi shall be incurred only after and in accordance with the budget approved by the Vidyalaya Management Committee of the Vidyalaya.

200. Bank Account The account of the 'Vidyalaya Vikas Nidhi' should be maintained with State Bank of India or **Union Bank of India** or any scheduled bank of Indian origin. As far as possible, each Vidyalaya will maintain School Fund Account and VVN Fund Account in the same bank. The account should be operated jointly by the Principal and Vice Principal/Senior-most Teacher of Vidyalaya. For meeting petty cash payments relating to the Fund, a permanent imprest not exceeding Rs.5000/- may be kept by the Principal. Rules regarding the operation of the bank account and maintenance of Cash Book contained in Chapter 8 of the Accounts Code may be followed strictly.

201 Accounts

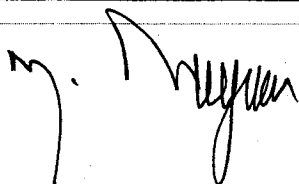
The periodical accounts shall be prepared based on the Cash Book and Ledger Accounts maintained and which is subject to internal audit as well as by AG audit. The Annual Accounts of the VVN alongwith the audit observations of the Accountant General, Internal Audit Party of the Sangathan and replies thereon shall be placed before the Executive Committee for consideration and adoption. A report on the working of the fund should also be submitted to the VMC annually.

S.No	Item	Financial Limit (in Rupees)	Remark
1			
1	Engagement of Contractual teachers against leave vacancies. Payment to Instructors/ Art & Craft/ Coaches/ Spoken English Teachers etc.	Actual	
2	Petty construction work concerning the school viz Toilets , Sewerage Tank, Overhead Tank, Stage/Activity Room etc.	4,00,000 p.a.	Deposit through Work Agency Govt.
3	<u>REPAIRS AND MAINTENANCE OF:</u>		
	(A) School Building , its toilets , Septic and overhead tanks , including playground and campus . (once in two years). <u>School Building:</u> 1. White Wash/Enamel Paint/Oil Bound (Internal & External). 2. Electrical Work: Electrical installations including services 3. Civil Work: Repairs of Floor, plastering of walls, minor roof seepage repair; replacement of doors & windows, black boards, cleaning of sewer lines, installation of damaged water supply and sanitary fixtures, minor seepage in toilets etc. i) Up to 2 Section ii) Up to 3 Section iii) Up to 4 Section iv) Up to 5 Section v) Up to 6 Section vi) Up to 7 Section vii) Up to 8 Section	A-1 Type (01 Section) Rs. 6,20,000 A Type (02 Sections) Rs.8,80,000 B Type (03 Section) Rs. 12,20,000 C Type (04 Section and above) Rs.14,40,000. (As per Present Cost Index of Delhi)	Internal & External white wash to be done once in two years Note : for double shift School, Internal White wash to be done every year
3	(B) <u>Repairs and maintenance of Classroom Furniture & Fixture :</u> i) Up to 1 Section ii) Up to 2 Section iii) Up to 3 Section	Per annum i) 40,000 ii) 70,000 iii) 80,000	



	iv) Up to 4 Section v) Up to 5 Section vi) Up to 6 Section vii) Up to 7 Section viii) Up to 8 Section	iv) 90,000 v) 1,00,000 vi) 1,10,000 vii) 1,20,000 viii) 1,30,000	
	(C) Repairs and maintenance of Lab Equipments:	50,000 p.a.	
	(D) Repairs of PA System and Musical Instruments:	30,000 p.a.	
	(E) House Keeping/ Conservancy Services (Per Shift)	5,00,000 p.a.	
4.	Purchase of Classroom Furniture & Fixture, Library Furniture, Fire Safety Equipments/Fire Extinguishers etc.	3,00,000 p.a.	
5.	Purchase of Lab Equipments/ Consumable and also upkeep of Laboratories	2,50,000 p.a.	
6.	Purchase of Audio-Visual aids, CCTV and Musical Instruments	1,00,000 p.a.	
7.	(a) Purchase of Sports goods and kits, Prize to winners in school sports and inter-class or inter-house matches: Play Swings, Children Park, entry-fee of the school teams for tournaments, photography and providing refreshments etc. (b) TA/DA of Students	(a) 2,50,000 p.a. (b) Actual	
8.	(a) Pupils societies, Annual Function, Other School Function (e.g. Republic Day, Independence Day, Teachers Day etc.) (b) Students welfare activities (BS&G activities etc.)	(a) 2,00,000 p.a. (b) 1,00,000 p.a.	
9.	School Excursions/ Adventure Activities	1,50,000 p.a.	
10.	Conduct of Examination (Question Papers, Answer Sheets and other related Printing Work etc.) (PER SHIFT)	4,50,000 p.a.	
11.	Incidental Expenses connected with visits to the school by dignitaries like Hon'ble Ministers, Parliamentary Committee, Visit of eminent personalities etc.	50,000 p.a.	

12.	<p>Beautification and Horticulture development of the school campus including tree plantation.</p> <p>1. Upto 5 Acres of land 2. More than 5 Acres of land</p>	<p>(1) 1,50,000 p.a. (2) 2,00,000 p.a.</p>	
13.	<p>Development of facilities for library such as purchase of books, Newspaper & Periodicals, Brouchers, Other reports, Educational technology aids (CDs, Teaching Learning-Packages etc.) and Printing of Magazines, Students Diary, News Letters etc. (PER SHIFT)</p>	2,50,000 p.a.	Furniture deleted
14.	<p>Procurement, Maintenance and Development of Computer and Computer related technologies, hardware as well as software including broadband connectivity of internet for students/teachers and Principal, Interactive White Boards and similar technological aids which can be very useful for enhancing effectiveness of teaching learning process for the students. Payment to Computer Instructor, AMC of Computers, Stationary, messaging services etc.</p>	Limited to actual collection of Computer Fund	
15.	<p>Provision of medical facilities of (emergent nature) during school hours.</p>		
	a) For medical facilities of emergent nature during school hours.	30,000 p.a.	
	b) For two medical check-up per child	Rs.60 p.a.	
	c) Hiring of doctors/nurse	As per KVS guidelines	
16.	<p>Security of School: Expenditure on outsourcing agencies</p>	5,00,000 p.a.	



17.	Miscellaneous Office expenses a) Taxes b) Electricity/Water Charges c) Advertisement/publicity charges d) Postage/Office Stationery/Toner, Cartridges for office use/operative charges for running Generator Set, Bank Commission, Conveyance etc.	a) Actual b) Actual c) Actual d) 1,00,000 p.a.	Items 'C' as per DAVP rates *Telephone & Internet Charges Shifted to Sl. No.14
18.	Misc. Printing as per direction of KVS a) Study Materials b) Split of Syllabus	a) Actual b) Actual	
19	Other Fixed Assets: (Air Conditioners, Generator Sets, Water Treatment Plant, Medical Equipments and other Assets not covered in any category)	4,00,000 p.a.	One time purchase, maintenance & repair of items.

In respect of items at Serial Number 4,5,6,7,8,9,10,13,14 and 17 schools having more than two sections with an average students strength exceeding 1000 can incur expenditure with pro-rata increase.

1. In respect of other items schools having more than two sections can incur expenditure as per actual requirement upto a **maximum 20%** in excess of prescribed ceiling proportionate to the increase in the students' strength.
2. There will not be any upper ceiling for incurring expenditure on the above approved activities in those cases where the expenditure has been incurred on the authority/ directives of the Sangathan.
3. Deputy Commissioner may accord sanction for any of the items subject to the availability of funds at Vidyalaya level/*Regional level*.
At least 25% of the amount should be utilized exclusively for primary section of the school (Sl. No.7).

203 **Powers**

The expenditure out of VVN shall be incurred in the Vidyalayas as per the following delegated powers:

I.	Level of Delegation	Financial Limits
1.	Principal	Rs.0.50 Lakh per annum on each item of expenditure of the ceiling prescribed for each item

		whichever is less.
2.	Executive Committee	Rs.3.00 Lakh per annum for each item or the ceiling prescribed for each item, whichever is less.
3.	Vidyalaya Management Committee	a) Up to the ceiling prescribed for each item.
4.	Deputy Commissioner	Rs.15.00 Lakh per annum per KV for each item.
5.	Additional Commissioner (Admn)	Rs. 25.00 lakh per annum per KV for each item
6.	Commissioner	Full powers with the concurrence of Jt. Commissioner (Fin.) KVS

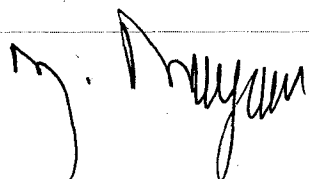
204. Surplus Funds:

As far as possible, contributions made to the VVN in a year should be utilized within that year itself as per well planned programme of activities aimed at overall school development including the extracurricular activities, health and welfare of the student community. Surplus funds i.e. funds remaining unutilized shall be allowed to be carried forward for a period of three years. Thereafter, the said unutilized balance, which remains beyond three years, shall be transferred to VVN Deposit Account of the Regional Office. Likewise, Surplus Funds remaining unutilized in Regional Office VVN Deposit Account beyond a period of three years shall be transferred to Kendriya Vidyalaya (HQ) VVN Account for eventual transfer or adjustment to Non-Plan Grant (Main Fund Account) during the financial Year.

205. Advance from the Vidyalaya Vikas Nidhi:

Save in exceptional circumstances on grounds of urgency, no advance should be taken from the Fund except with the prior approval of the Executive Committee. Advances in exceptional circumstances should satisfy the following requirements:-

- i) The expenditure to be met out of the advance should be a legitimate charge against the 'Vidyalaya Vikas Nidhi'.
- ii) The advance is intended to meet expenditure at an outside place, which cannot be precisely estimated and which cannot brook any delay in payment in the normal course.
- iii) The advance should be limited to the anticipated expenditure. An account of the advance should be rendered within a month after the event is over and note of the advance should be kept in the Register of Advances and Recoveries for the purpose of watching the adjustment thereof.



206. Reports and Returns

Each Kendriya Vidyalaya shall prepare a quarterly statement of receipts and expenditure and furnish the same to the Regional Office on the 15th April, 15th July, 15th October and 15th January of each year in respect of each of the preceding quarters. The Regional Office, in turn, shall submit a consolidated quarterly statement of receipts and expenditure to the KVS Headquarters by 30th April, 31st July, 31st October and 31st January of each year in respect of the respective previous quarters.

207. Annual Accounts

Each Kendriya Vidyalaya shall prepare Annual Accounts in respect of 'Vidyalaya Vikas Nidhi' in the prescribed format and submit to the Regional Office alongwith the Annual Accounts of 'School Fund'. The Regional Office shall include the same in its consolidated Annual Accounts and forward it to the Sangathan. The accounts so received shall be incorporated as part of Annual Accounts of KVS, New Delhi.

