

PARAMANU URJA VIDYALAY VIKAS NIDHI (PUVVN) - 2024

Guidelines for Administration of PUVVN

1. The 'Paramanu Urja Vidyalay Vikas Nidhi' (PUVVN) is a separate fund maintained by each AEC School/Junior college, by collecting PUVVN Fee from the students. The fee structure per month under PUVVN is as follows:

Class	PUVVN fee	Total	Period
Balvatika	Rs.300	Rs.300	Per month
Class I to V	Rs.300 + 30 (Computer fee)	Rs.330	Per month
VI-X	Rs.300 + 30 (Computer fee)	Rs.330	Per month
XI and XII (General)	Rs.300 + 30 (Computer fee)	Rs.330	Per month
XI and XII (only for those studying computer science or only for IT students who opt for IT/Computer Science	Rs.300 + 50 (Computer fee)	Rs.350	Per month

2. **Purpose of PUVVN fund**

Paramanu Urja Vidyalaya Vikas Nidhi is meant for carrying out all such activities that would help in the overall development of the School and to take care of the overall wellbeing of the student community. PUVVN shall cater to the educational needs pertaining to the (scholastic and co- scholastic/non - scholastic) holistic development of the students' progress. This fund is collected and utilized for the benefit of the students in the form of various prizes to the students, to meet the expenditure on celebration of the days of significance, various CCA & Sports activities, educational tours, examinations, zonal and national level events, all consumable items, etc. including items mentioned in Annexure I.

3. **"PUVVN Committee" and "PUVVN Bank Account":** To administer the PUVVN fund, a committee, named as 'Paramanu Urja Vidyalay Vikas Nidhi Committee' or 'PUVVN Committee' is constituted every year in each AECS/JC by its Head, with due approval of Chairman, LMC. This committee shall assess, control and administer the PUVVN fund collected in a given financial year, by the respective AECS/JC. The Committee will comprise the members of the rank as detailed below:

i. Principal (or Vice-Principal- if Principal is not posted)	Chairperson
ii. Vice-Principal (or HM / Sr. TGT or Sr. PGT in case of + 2 level schools if there is no Vice-Principal)	Member Secretary
iii. Headmaster/Headmistress	Member
iv. Sr. TGT / Sr. PGT in the case of +2 level	Member
v. Teachers in-charge of CCA, Exams, Science & Computer/ Vocational Labs, Physical Education, Library, Music, Art etc.	Member
vi. The LMC member or a representative nominated by Chairperson, LMC, who is well-versed with the purchase procedures or an official from the local DAE/Constituent Unit not below the rank of Asstt. Admin Officer/Asst. Accounts Officer.	Member
vii. The Dealing Assistant maintaining the books of accounts of PUVVN at respective Schools/JC	Member

The Chairperson, PUVVN Committee holds all the responsibilities for proper utilization of the PUVVN funds, including the implementation of all the prescribed norms and procedures.

Budget Estimates and Its Periodic Review:

Every school/JC shall have **Budget Estimates** duly approved by Chairman LMC as of 30th April every year with **Priority Procurement Plan** duly approved by competent authorities as of 30th April every year.

Every school should have **mid-term review** in the month of September every year and based on the requirements, the variations up to a maximum of 20% of budget allocation and **Revised Estimates** can be taken up with the approval of respective Chairman LMCs.

Operation of PUVVN Bank Account:

Each AECS/JC shall have a distinct bank account (preferably with SWEEP mode) for "Paramanu Urja Vidyalay Vikas Nidhi" with a nationalized bank, which should be distinct from other accounts of the school. In locations where there are more than one school run by the AEES, each school shall have a separate account for its 'Paramanu Urja Vidyalay Vikas Nidhi'. There will be four signatories to the account:

1. Chairperson, PUVVN committee
2. Member Secretary, PUVVN committee
3. HM (Sr. TGT/Sr. PGT in the case of +2 level school)
4. One member of PUVVN Committee

Chairperson, PUVVN committee, along with any one of the other three signatories shall operate the account.

Responsibilities for Administration of PUVVN:

The entire responsibility for the successful and optimum utilization of the PUVVN lies with the Chairperson of the PUVVN Committee and he will act on the recommendations of the PUVVN Committee. The member-secretary has to play the role of a prompter and executive and he shall assist Chairperson for management and control of PUVVN. He/she has to collect the requirements in the beginning of the session before making the budget from various departments in the school and bring it to the notice of the Chairperson and liaise with the office for proper procedure to be followed.

The Chairperson of PUVVN Committee through member-secretary after collecting the requirement of all the departments from the teachers in-charge and with due discussion in the PUVVN Committee, shall submit an annual PUVVN budget to Chairman LMC. The annual budget must consist of: (a) a list of items for expenditure under appropriate Account-Heads (as listed in Annexure- II), and (b) a statement about the percentage of the funds to be utilized under each of these Account- Heads. The Chairperson of PUVVN Committee, after obtaining the approval from Chairman, LMC shall send a copy of Budget to the Secretary, AEES, on or before 15th May of every year.

The PUVVN Committee shall meet as often as required or at least once in three months, to review the utilization of the fund. The quorum for a meeting shall be at least two thirds of the number of the members in the committee. A 'Minutes Book' shall be

maintained to keep the records of the deliberations at the PUVVN Committee meetings and shall be signed by all the members present during the meeting. The 'Minutes Book' shall be kept with the respective Head of School/Junior College for records/verifications and a copy of the minutes shall be sent to the Chairperson, LMC.

In locations that have more than one school, procurement/expenditure OR expenditure on common events such as Hindi Divas, National Festivals, etc. can be done together from PUVVN funds, by following prescribed procedures, with prior approval of Chairman LMC. However, the expenses incurred jointly must be shared among all the schools of that location on a pro-rata basis (i.e. proportionate to the number of students in each school). It may be noted further that for the purpose of maintaining accounts and audit of PUVVN funds, each AEC School/Junior College is an independent entity, and therefore, each school ought to submit the annual audited accounts separately to AEES on or before 31st of May every year.

At the end of every quarter, a quarterly statement showing the receipts and expenditure from the PUVVN shall be sent by each school, separately to the Secretary, AEES. In addition, at the end of the year, the **"Annual statement of accounts"** i.e. receipts & payment account, income & expenditure account and balance sheet shall be prepared. ***The audited statement of account in the prescribed format only, along with the auditor's report and action taken report on the auditor's report (3 sets shall be sent by each school, separately to the Secretary, AEES through the Chairman, LMC latest by 31st May of every year.***

Financial powers and approvals:

The financial powers in brief are as follows:

Financial limits	Recommendation	Approving Authority
Up to Rs.1,00,000	Vice Principal/ Sr. Teacher/HM	Head of the AEC School
Above Rs.1,00,000 to 5,00,000	Head of the AEC School	Chairman LMC
Above Rs.5,00,000 to Rs.8,00,000	Sub Purchase Committee, AEES	Chairman AEES
Above Rs.8,00,000 to Rs.10,00,000	Purchase Committee, AEES	Chairman AEES

- i. All the proposals shall be submitted through PUVVN Committee.
- ii. All the proposals having estimated expenditures above Rs.5 Lakhs shall be submitted to Head Academic Unit well in advance for further process. The procurement between Rs.5 to 8 lakhs shall be subject to recommendations of the Sub-Purchase Committee of AEES.
- iii. All the proposals having estimated expenditures above Rs.8 Lakhs shall be submitted to Head Academic Unit well in advance for further process. The procurement between Rs.8 to 10 lakhs shall be subject to recommendations of the Purchase Committee of AEES.
- iv. Any procurement exceeding Rs.10 Lakhs will require recommendations from the AEES Purchase Committee, for submission to Governing Council of AEES for final approval.

Authorized Heads of Expenditure under PUVVN

The expenditure shall be incurred ONLY under the "Authorized Heads of Expenditure under PUVVN" as described in **Annexure-I** with prior approval & recommendations of the PUVVN Committee. The funds collected under the PUVVN shall be utilized within the same financial year as per approved Budget and in no case expenditure incurred shall exceed the amount collected under the fund during the year. Due diligence be exercised to assess the requirement and all the prior approval shall be obtained before incurring any expenditure.

The procurement of goods and services shall be carried through GeM and if no required items are available on GeM, then the procedure as per GFR shall be followed. Any cash purchases to the extent of Rs.5000/- can be made by standing committee duly constituted with the approval of Chairman LMC whenever situation demands. However, no cash handling to be carried from any of the school account. Drawl of Advances in the name of any of the employee for purchase/procurement shall be dispensed off except cash purchases (in exceptional cases like booking of train/bus tickets, journey DA etc. for students & escorts, advance may be drawn). All receipts and Payments shall be carried through Bank in online mode only.

The PUVVN shall not be utilized to finance any activities other than those indicated in the Annexure-I. Specifically, no expenditure is to be made for procurement of 'Infrastructure' or 'Capital' items for which provisions already exists under the head Revenue -Creation of Asset. The major heads and sub heads of all expenditures under PUVVN are given in **Annexure-I**.

Unspent balance of PUVVN:

- (i) Unspent balance left as of 31st March shall be remitted to AECS Common Pupils Fund (corpus) on or before 30th September. However, if required, instead of refunding unspent balance every year to AEES, it may be utilized by respective school within next two years with the approval of Chairman LMC under intimation to Secretary AEES by 31st July of that year. Expenditure from this unspent fund shall be incurred with the approval of Chairman, LMC, approximately 50% in first year and remaining in the subsequent year. The cumulative balance under unspent fund shall be remitted to AECS Common Pupils' Fund on or before 30th September of consecutive years.
- (ii) Common Pupils' Fund/Corpus fund will be spent on items of expenditure common to all AEES schools /JC.
- (iii) The disbursal of funds, on all such common activities, will be based on the recommendation of a Committee duly constituted by the Governing Council of AEES.
- (iv) Reimbursement of Expenditure for one-day educational tour to the students from class IV and above includes the expenditure on hiring of the buses and entry tickets. Expenditure on refreshments has to be borne by the school concerned from the PUVVN.

Other important points

- i) Schools shall maintain Stock Registers for all materials/consumables items purchased from PUVVN, during the year, and update these registers as and when new stock is added or items are issued. The schools shall continue to maintain Asset Register for fixed asset (capital items) acquired previously from PUVVN A/c.

- ii) An annual verification of stock must be conducted by a committee constituted separately by the Chairperson, and stock verification reports shall be kept on record by each school for each financial year.
- iii) The GFR 18 for library books, GFR 22 for capital items, GFR 23 for consumable items and GFR 24 for items of Historical /Artistic value shall be submitted along with Annual audited statements every year.
- iv) As per GFR rule 217 Form-10 for unserviceable items having value up to Rs.1 lakh with recommendations of committee and required reports shall be submitted to Chairman LMC for approval and beyond Rs.1 lakh shall be submitted to Secretary AEES through Chairman LMC for further approval.
- v) All the receipts and payments shall be through online mode.
- vi) Goods or services are mandatorily to be procured from the Government e Marketplace (GeM) as stipulated in Min. of Expenditure OM No. 6/1/2018-PPD dated 19/01/2018 and other relevant circulars issued from time to time.
- vii) All the procurements shall be made exclusively from GeM. If no item is available under GeM, then a non-availability certificate (GAR) to that effect shall be taken and procurement shall be carried through a designated committee with prior approval.
- viii) In terms of GOI MoF, DoE, OM No. TA-2-03002(1)/2/2019-TA-II(e-417)/249 dated 19th July 2022 duly endorsed by DAE on 27th July 2022, all the items having its cost of individual items does not exceed the threshold limit of one lakh rupees or three years of its useful life can be procured through GeM.
- ix) Procurement of materials (including prizes) and hiring of services costing more than Rs.25,000/- requires (AON) Acceptance of Necessity / financial concurrence by the accounts department of the local DAE unit / member (Finance), LMC.
- x) Approval of indent - PUVVN Committee shall scrutinize and certify the Indents with regard to specifications, quantity required, existing stock and availability of funds before recommending it for approval. Approval will be given by the Principal for indents up to Rs.1,00,000/- Chairman, LMC is empowered to approve the indent up to Rs.5,00,000/- and beyond Rs.5 Lakhs all the proposal shall be submitted to Academic Unit of AEES. The procurement beyond Rs.5 Lakhs shall be subject to the recommendations of Sub-Purchase and Purchase Committee of AEES as indicated in financial powers above.

“Authorized Expenditure of Heads under PUVVN”

I	The heads and sub-heads of Final Accounts and PUVVN Guidelines should be same in order to maintain uniformity and compilation.	
II	The main Heads of Account	Revised sub heads as per Annual Accounts
1	Prizes	a) Academic b) Sports c) Co-curricular Activities d) Exhibition prizes e) Hindi Pakhwada prizes f) Balvatika Prizes g) Other Prizes at School level required from time to time, h) Other Awards at School level (Please specify)
2	Ceremonial Days/ Functions and Students Celebrations.	a) Republic Day b) Independence Day c) Teacher's Day d) Hindi Diwas e) Gandhi Jayanthi f) Children's Day g) Sports Day h) School Annual Day i) CCA Day j) Science Day k) Library Day/Week l) Yoga Day m) Swachh Bharat Day/Pakhwada n) State (Rajyotsava) Festival Day o) Balvatika Day p) Class X and XII Farewell Functions q) Investiture Ceremony r) Vigilance Awareness Day/week s) Language Day t) Any Other Students Celebration (Please specify).

	The main Heads of Account	Revised sub heads as per Annual Accounts
3	Educational Trips, Exhibitions, Enrichment/ Orientation Classes for students/NCC/ Sports/ Scouts & Guides (Schedul-8 of Balance Sheet of PUVVN)	a. Sports Material (Consumable) b. Educations Trips (only for refreshments) c. Enrichment/Orientation Course/ Special Coaching classes by teachers for NTSE/KVPY and other competitive exams. d. Preparation JSO/JMO Olympiad e. Debate-Hindi/English f. Exhibitions (Arts, Science and Social Science etc.) g. Organization of & participation in Meets – CBSE h. Tournaments (Taluk/District/State or National Level/Summer Coaching Camps) i. Music & Dance Competitions, Choreography, Debate, G.K. Quiz/ Science Quiz in Hindi. j. Good quality/Quantity Nourishments / Refreshments during training/tournament/ NCC Camp/Parades k. Science Week celebrations l. Swachhata Pakhwada m. Health Check-ups/Counselling Services/Motivational Talks for students n. Others, specify
4	Printing & Stationery	a. School Calendar b. Syllabus c. Daily /fortnightly/monthly academic planner d. Newsletters/magazine e. Certificate/ID Cards to students f. Examination Stationery g. Answer Sheets, work sheets h. Question Paper Printing & photocopying i. Art, Craft material j. Digital items such as Pen drives, CDs etc.to be used for student's activities k. Others (Please specify).

	The main Heads of Account	Revised sub heads as per Annual Accounts
5	Maintenance of the school campus	a. Cleaning Material, Sanitizer, Room Fresheners, sanitary napkin incinerator and its refill, masks and hand gloves, etc. b. Maintenance of Aquarium, ponds c. Art, Craft material for wall decorations/display d. Maintenance and Beautification of school premises. e. Display board/showcase for Prizes and Trophies. f. Gardening and Horticulture within school campus g. Maintenance of Science park, h. Upkeep of Balvatika class-rooms i. Requirements for Balvatika students j. Sapling and flower pots, etc. k. Others (please specify)
6	Laboratory Consumables and Essential equipment in Computer Lab, IT Lab, Chemistry Lab, Biology Lab, Physics Lab, Language Lab and Examination Lab	a. Computers & it's all Peripherals, Printer, Scanner, UPS, Portable Hard drives, Modern, Router, Headphone, speakers, and any other such equipment and software. b. Chemistry lab equipment & consumables c. Physics Lab equipment & consumables d. Biology Lab equipment& consumables e. Language/Tinkering lab equipment f. Examination Room including photocopier g. Any other item essential for smooth conduct of Lab experiments and all Practical examinations. h. Any other (please specify)
7	School Library Books , Periodicals & Digital stationary	a. Teachers' copies of Textbooks for all classes and all subjects. b. Reference books/ Addendums/ Supplementary books, etc. c. Books for All India Level competitive exams for all subjects. d. Newspapers, periodicals and Journals. e. Encyclopedia / E-material /E Books f. E subscription for digital library g. Pen drives having soft copies of various books. h. Record Books for Library/ Library cards.

	The main Heads of Account	Revised sub heads as per Annual Accounts
		i. All expenditure related to library week celebration wherever essential. j. Any other material for statutory compliance as per CBSE/State Board guidelines w.r.t. library
8	Repair & Maintenance of School Furniture and equipment	For smooth functioning of day today activities of schools, expenditures on Repair and Maintenance including replacement of parts of all Teaching aids, school furniture, Machinery and equipment etc. by following due procedure or utilizing services of rate contract.
9	Teaching Aids, software, Materials and Equipment	Procurement of items having value of Rs. one lakh or usable life of less than 3 years towards: - All Laboratories software and display objects for holistic learning Digital Library (CD, Pen Drive & Software) - Digital display boards, OHP, LED Projector, Digital camera, Web Camera, etc. - Telephone, EPABX Internet charges and other equipment along with installation and commission charges of all schools' and departments - Computers & it's all Peripherals, Printer, scanner, UPS, Portable Hard drives, Modem, Antivirus & teaching software and any other such equipments. - Stencils & Various teaching equipments. - Drawing /Chart papers, Display items, etc. - Black /Green/White Board, chalks, Dusters, Board Markers, etc. - Display Charts / Maps, Geometrical instruments and all types of Teaching learning materials. - Puzzles, toys and other teaching aids for the Balvatika and Primary classes - Any other Teaching aids, software, materials as statutory compliance of CBSE/State Board.
10	Students Hobby Circles / Workshops/Clubs/Skill Development Programme	Students Hobbies for Dance, Drama, Art, Music, Tailoring, knitting, culinary, pottery, glass work, Ceramics, carpentry, etc. or any other skill to be developed and all expenditure to be met under this head by following prescribed procedure and guidelines issued from time to time. Such activities to be organized during summer vacations or/and Diwali/winter break.
11	Music Instruments	Repair and Replacement of all existing Music Instruments. All Music Instruments and equipment (including digital equipment) for conduct of day to day assembly, Inter School Music events, All India Music events, etc.

	The main Heads of Account	Revised sub heads as per Annual Accounts
12	Sports, Gymnastic, Yoga, Lezime, etc. Materials and Equipments	Repair and Replacement of all existing Sports, Gymnastic, Yoga, Lezime Equipment. All Sports Instruments and equipment (including digital equipment) for conduct of day to day Sports activities, Inter School Sports events, All India Sports events, State and National level sports events etc.
13	Annual Sports Coaching Camp /DAE sports coaching camp for students	The contribution received from DAE sports & Cultural council for students coaching camp and students' contribution shall be accounted and all the expenditure shall be met under these heads by following prescribed procedure and procurement through GeM.
14	Motivational Talk/Guest Lectures/Awareness Camp for students/ ज्ञान संवर्धन	Organizing awareness Camps, Inviting eminent personalities for motivational talk/Lectures to guide the students, Content development as per Syllabus, ज्ञान संवर्धन
15	Other expenditure / contingency	a. Affiliation fee to CBSE and State Board b. Any other fee levied by CBSE/State Board c. Monthly charges for Telephone, Internet etc. d. Any statutory fees/registration charges for participation of students in state/national level in various Educational Institutions and Organization. e. Professional /consultancy charges f. Any other contingencies/ Misc. Expenditure essential.

Important Points for Action to be taken by Heads of All AEC Schools/JC:

- (i) Maintaining updated stock registers of all stocks purchased is essential by respective heads of departments & duly verified in suitable intervals by Heads of AEC Schools. Timely condemnation of obsolete and unserviceable items shall be taken up by respective schools by following due procedure and approvals of competent authorities.
- (ii) PUVVN shall be used for the purchase of materials, which are required for the overall use of Students' community.

- (iii) An annual verification of stock should be conducted by a committee constituted separately by chairperson of PUVVN committee and approved by the Chairman, LMC and the Reports shall be kept on records by respective schools for any future reference/audit purpose. GFR 18, 22 are required to be submitted after tallying with schedule 2 of PUVVN Balance sheet along with Annual audited statements on or before 31st May every year.
- (iv) All procurements shall be made as per the provisions of GFR and the guidelines endorsed by AEES from time to time regarding procurements shall be adhered to. In case the required items are not available on GeM, non-availability report (GARPTS) showing its non-availability of product on GeM be kept on record and services of local DAE units/Cooperative society within DAE campus are to be hired.
- (v) All the minor repair works shall be carried under existing rate contract / with local DAE units or by following due works procedure as per GFR.
- (vi) All the refreshments required for students shall be procured through GeM. If the required quality and quantity is not available in GeM then Non availability Certificate (GARPTS) showing non availability be kept on record. The services of local DAE Units/Cooperative stores be availed and due procurement procedure be followed.
- (vii) Heads of AEC Schools will submit their annual budget of PUVVN duly approved by Chairman LMC on or before 15th May every year.
- (viii) Heads of AEC Schools will ensure that the PUVVN fee collected during a particular financial year is utilized judicially for the students' activities and in no case unspent is left as of 31st March.
- (ix) Unspent balance left as of 31st March shall be remitted to AECS Common Pupils Fund (corpus) on or before 30th September. However, if required, instead of refunding unspent balance every year to AEES, it may be utilized by respective school within next two years with the approval of Chairman LMC under intimation to Secretary, AEES by 31st July of that year. Expenditure from this unspent fund shall be incurred with the approval of Chairman, LMC, approximately 50% in first year and remaining in the subsequent year. The cumulative balance under unspent fund shall be remitted to AECS Common Pupils' Fund on or before 30th September of consecutive years.
- (x) Wherever there is more than one school at a particular Centre, all the expenditure shall be commonly incurred as far as common functions are concerned.

Maximum Permissible Expenditure for conducting the School Functions, Zonal Functions and All India Level Function & Events

Expenditure Heads	Details	School Level Functions	Zonal Level Function	National Level Function
Printing Stationery	i) Invitation card and Badges	Rs 7500/-	Rs 7500/-	Rs 7500/-
	ii) Certificates	Rs 50 /- per certificate	Rs 50 /- per certificate	Rs 60 /- per certificate
	iii) Banners	Rs 1000/-per banner (Max 2)	Rs 1000/- per banner (Max 4)	Rs 1000/ per –banner (Max 8)
	iv) Stationery	Rs 5000/-	Rs 7500/-	10,000/-
Pandal and Music system	PA System, lighting, Stage decoration, seating Arrangement, Pandal, etc.	Rs 2,50,000/-	Rs 2,50,000/-	Rs. 2,50,000/-
Boarding / Lodging	1. Breakfast including Milk Tea & Coffee	---	Rs 100/- per participant	Rs 100/- per participant
	2. Lunch		Rs 250/- per participant	Rs 250/- per participant
	3. Dinner	Rs 200/- per participant	Rs 250/- per participant	Rs 250/- per participant
	4. Evening Tea / Snacks	Rs.100/- per participant	Rs 100/- per participant	Rs 100/- per participant
	5. Lodging Or (Boarding) DA	---	Rs 200/- per participant	Rs 200/- per participant
	6. High tea (invitees to be restricted to Organizing school staff + LMC members + SAC members and participants)	Rs 200/- per person	Rs 200/- per person	Rs 200/- per person
	7. One special dinner for invitees (invitees to be restricted to guests, organizing school staff + LMC members + SAC members and participants)	Rs 400/-per person	Rs 450/- per person	Rs 500/- per person
Remuneration on hiring the services of experts as Guest lecture / Observer /Judgment etc. for all Events	1. for the local officials	Rs 2000/- per day	Rs 2000/- per day	Rs 2000/- per day
	2. for the outstation officials	Rs 2500/- per day	Rs 2500/- per day	Rs 2500/- per day
	3. for the technical advisor (As per DAE Rates)	Rs 3000/- per day	Rs 3000/- per day	Rs 3000/- per day
Transportation & Conveyance charges	Transport allowance for local/out station officials	As per entitlement or actuals whichever is less	As per entitlement or actuals whichever is less	As per entitlement or actuals whichever is less

Expenditure Heads	Details	School Level Functions	Zonal Level Function	National Level Function
Other Expenditure	i) Potted plants/Rose buds (up to maximum of 5Nos.)	Rs. 2500 maximum	Rs 3000 maximum	Rs 3500/- maximum
	ii) Caps (for PETs, all organizing committee members)	----	Rs 300 per cap	Rs 300/- per cap
	iii) Track suit with Shoes for participants	-----	-----	Rs.5000/- per head subject to once in year for all events.
	iv) School Flag / House Flags of Parachute silk cloth (as and when required)	Rs.5000 per flag	Rs.5000 per flag	Rs.5000/- per flag
	v) Photography and video recording	Rs 15000	Rs 15000	Rs 6000/-per day or Rs 18000/- for full event
	vi) Incidental expenditures	Rs 10000 (full event)	Rs 15000 (full event)	Rs 25000/- (full event)

Note

1. All the budget estimates for school level functions, zonal level functions and National level functions shall be discussed in respective PUVVN committee and seek approval of Chairman LMC.
2. Duly recommended budget estimates by PUVVN Committee of organizing school for zonal level and national level functions shall be submitted through Chairman-LMC to Head Academic Unit of AEES for further action.
3. For Local Journey DA for less than 12 hours shall be Rs.200/- and more than 12 hours shall be Rs.300/- per student per day.
4. The aforesaid rates are indicative and subject to Budget provision in PUVVN A/c with the approval of Chairman LMCs. Heads of AEC Schools shall exercise necessary measures wherever possible.

**Expenditure to be met from Corpus (Common pupils fund for AEC Schools) recommended by
Common pupils fund committee headed by Principal & HAU AEES**

Sr No.	Heads of Accounts under Corpus Common Pupils Fund
1.	Expenditure on common events of all AEC Schools to organizing school
2.	Prizes to students as per recommendations of committee as per Annexure IV
3.	SIT related expenditure for all schools including ERP solutions on subscription basis.
4.	All expenditure related to ASTER
5.	Fund provided to AEC school/JC where fee collection is not sufficient to carry all academic activities during the particular financial year.
6.	Shields, Trophies to school for winner in All India AECS common events
7.	Procurement of equipment for all schools common in nature.
8.	Establishment of Smart class room & equipment for all schools
9.	CCTV surveillance system for all schools in addition to existing
10.	Students exchange programme with reputed Educational institution within India and abroad
11.	Unspent balance left as of 31 st March shall be remitted to AECS Common Pupils Fund (corpus) on or before 30 th September. However, if required, instead of refunding unspent balance every year to AEES, it may be utilized by respective school within next two years with the approval of Chairman LMC under intimation to Secretary AEES by 31 st July of that year. Expenditure from this unspent fund shall be incurred with the approval of Chairman, LMC, approximately 50% in first year and remaining in the subsequent year. The cumulative balance under unspent fund shall be remitted to AECS Common Pupils' Fund on or before 30 th September of consecutive years.
12.	Larger scale requirement can be procured such as students desk, etc. based on Priority procurement plan of all AEC Schools duly recommended by Chairman LMC and AON (Acceptance of Necessity).
13.	All Educational and Training needs of AEC Schools inclusive of capital items required for the students' activities.
14.	Any other activity as approved by Governing Council.

Note:

1. Funds available under Corpus will be utilized for expenditure on all AECS Schools /JC under AEES.
2. For expenditure under corpus duly approved Priority Procurement Plan (PPP) shall be forwarded through Chairman LMC to Head Academic Unit, AEES for further process.
3. Approved PPP can be carried forward for next Academic/Financial Year till its completion.

Annexure IV**Cash prizes to be awarded from the Common Pupils' Fund (Corpus) by AEES**

Sl. No.	Item	Prize amount
1.	National Olympiad conducted by HBCSE at National and International level	NSE/IOQM Stage I : Rs. 5,000/- (Cleared) INO/IOQM Stage II : Rs. 7,000/- (Cleared) Orientation-Cum-Selection-Camp (National Level) : Rs. 10,000/- For International Level Selection : Rs. 50,000/- (Gold Medallist at International level) Rs. 40,000/- (Silver Medallist at International level) Rs 30,000/- Bronze Medallist at International level)
2.	Qualified in competition hosted by CBSE, SCERT, NCERT/Vidyarthi Vigyan Manthan (VVM-VIBHA, Dept. of Science & Tech.)/Green Olympiad (TERI)/Inspire Awards – Manak etc. and any other exams conducted by the State Govt. Central Govt./National level Govt. organizations.	School/District Level : Rs. 3,000/- (Cleared) Regional /State Level : Rs. 4,000/- (Cleared) National Level : Rs. 5,000/- (Cleared)
3.	The students winning, I, II and III places at the All India level competitions related to academic Excellence, Rajbhasha and any other meet organized by the CBSE/SGFI/a Govt. Body at the National level	<u>National Level</u> Ist Position : Rs. 5,000/- II nd Position : Rs. 4,000/- III rd Position : Rs. 3,000/- <u>State Level</u> Ist Position : Rs. 3,000/- II nd Position : Rs. 2,000/- III rd Position : Rs. 1,500/-

Sl. No.	Item	Prize amount
4.	AEES National level Sports Meets/ Cultural/ Literary/Exhibitions/Quiz/ Art/Debate etc. Competitions will be eligible for cash award and will be given by event organizing school	INDIVIDUAL EVENTS
		Zonal level - Ist Position : Rs. 3,000/- IInd Position : Rs. 2,000/- IIIrd Position : Rs. 1,500/-
		National level - Ist Position : Rs. 5,000/- IInd Position : Rs. 4,000/- IIIrd Position : Rs. 3,000/-
		GROUP EVENTS (for each participant)
		Zonal level - Ist Position : Rs. 1,000/- IInd Position : Rs. 800/- IIIrd Position : Rs. 600/-
		National level - Ist Position : Rs. 2,000/- IInd Position : Rs. 1,500/- IIIrd Position : Rs. 1,000/-
5.	i) Selection of NCC cadets at Inter/Collegiate level CATC to PRE-RDC Level	First Position : Rs. 6,000/- Second Position : Rs. 8,000/- Third Position : Rs. 10,000/-
	ii) 1 st PRE RDC Camp to 2 nd PRE-RDC Camp	:
	iii) 2 nd PRE RDC Camp to RDC	First Position : Rs. 25,000/- Second Position : Rs. 20,000/- Third Position : Rs. 15,000/-
	iv) Achieving any position in the events/ competitions organized during RDC Camp (1 st , 2 nd and 3 rd)	
6.	Sports and Games	INDIVIDUAL EVENTS
		State level - Ist Position : Rs. 3,000/- II nd Position : Rs. 2,000/- III rd Position : Rs. 1,500/-
		National level - Ist Position : Rs. 5,000/- II nd Position : Rs. 4,000/- III rd Position : Rs. 3,000/-
		GROUP EVENTS (for each participant)
		State level - Ist Position : Rs. 1,000/- II nd Position : Rs. 800/- III rd Position : Rs. 600/-
		National level - Ist Position : Rs. 2,000/- II nd Position : Rs. 1,500/- III rd Position : Rs. 1,000/-
		OPEN
		National level - Ist Position : Rs. 10,000/-
		International level - Ist Position : Rs. 20,000/- II nd Position : Rs. 15,000/- III rd Position : Rs. 12,000/-

- Note:
1. All the proposals for above prizes shall be sent with relevant supporting documents through Chairman, LMC to HAU, AEES for further action.
 2. Proposal(s) without documentary evidence shall out rightly be rejected.
 3. Prize money for the highest achievement has only to be given for an individual.
 4. For Zonal level and National Level Prizes, Organising Principal will seek the fund from AECS Common Pupils fund (corpus)

Prize value in Rs. for Academics, Co-Curricular Activities, Sports and Other Achievers**A. Academic Prizes to Achievers**

S.No.	Class	Particulars	First Prize	Second Prize	Third Prize
1.	X and XII	Class Toppers in Board Exams	2000	1500	1000
2.	X and XII	Subject Toppers	1500	NA	NA
3.	X and XII	Merit Certificate	1500	NA	NA
4.	Balvatika	All students	500	----	----
5.	Primary (I & II)	A+ in all 8 cycle tests	500 (all subject)	400 (3 subjects)	300 (2 subjects)
6.	Primary (III to V)	A1 (in both terms)	500 (all subject)	400 (3 subjects)	300 (2 subjects)
7.	VI to IX and XI	Class Toppers	1500	1000	800

Note: Academic Prizes are based on the consolidated annual performance at every school subject to availability of budget.

B. Co-curricular Prizes to winners

S.No.	Class	Particulars	First Prize	Second Prize	Third Prize
1.	I to XII	Individual Prizes	1000	750	500
2.	I to XII	Group (for each member)	500	400	300
3.	Balvatika	Individual Participants	500 for all	----	----
4.	Category wise	Individual Champion (excluding Balvatika)	1000	NA	NA

Note: Depending upon the strength of the students in each class and nature of the competition, prizes may be given class wise/ group wise/ house wise subject to availability of budget.

C. Sports & Games Prizes to winners

S.No.	Class	Particulars	First Prize	Second Prize	Third Prize
1.	I to XII	Individual Prizes	1000	750	500
2.	I to XII	Group (for each member)	500	400	300
3.	Balvatika	Individual Participants	500	400	300
4.	Category wise	Individual Champion (excluding Balvatika)	1000	NA	NA

D. Other Prizes (School Level Exhibition, Hindi Pakhwada / Day, Science Week, Library Week, Vigilance Awareness Week, Communal Harmony Week, Swachhata Pakhwada etc.)

Sl. No.	Class	Particulars	First Prize	Second Prize	Third Prize
1.	For all winners	Individual Prizes	1000	750	500
2.	For all winners	Group (for each member)	500	400	300

Note: The above indicated prize money is the ceiling amount and the schools can fix as per the availability of PUVVN budget.

Indent form

ATOMIC ENERGY CENTRAL SCHOOL_____/JC_____

Indent No. _____

Indent Date _____

Approved by: _____

Signature with Date: _____

Name & Designation of Approving Authority

To

The Principal /Chairman LMC

AECS _____

Please arrange to procure through GeM /MSME the following as per the given specification

SrNo	Particulars/Specifications	Stock in Hand	Additional Quantity Required	Rate in Rs.	Approx Cost in Rs.
				Total	
				GST @ __	
				Grand Total	

Note: As per GFRule 217(3) Status of existing stock shall be enclosed in GFR 10

Fund availability: _____

Head of Account: _____

Required Fund: _____

Signature with Date: _____

Indentor's Name & Designation: _____

Rates of depreciation (Written Down Value Method) to be incorporated
In PUVVN Annual Accounts Schedule2

(As per CBDT Rates)

APPLICABLE FROM THE ASSESSMENT YEAR 2003-04 (FY 2002-03) ONWARDS

Block of assets	Depreciation as percentage of written down value		
	AYs 2003-04 to 2005-06	AY 2006-07 to AY 2017-18	AY 2018-19 onwards
1	2	3	4
PART A			
I. BUILDING [See Notes 1 to 4 below the Table]			
(1) Buildings which are used mainly for residential purposes except hotels and boarding houses	5	5	5
(2) Buildings other than those used mainly for residential purposes and not covered by sub-items (1) above and (3) below	10	10	10
(3) Buildings acquired on or after the 1st day of September, 2002 for installing machinery and plant forming part of water supply project or water treatment system and which is put to use for the purpose of business of providing infra- structure facilities under clause (i) of sub-section (4) of <u>section 80-IA</u>	100	100	40
(4) Purely temporary erections such as wooden structures	100	100	40
II. FURNITURE AND FITTINGS			
Furniture and fittings including electrical fittings	15	10	10
III. MACHINERY AND PLANT			
(1) Machinery and plant other than those covered by sub-items (2), (3) and (8) below : [See Note 5A below the Table]	25	15	15
(2) (i) Motor cars, other than those used in a business of running them on hire, acquired or put to use on or	20	15	15

after the 1st day of April, 1990 except those covered under entry (ii);			
(ii) Motor cars, other than those used in a business of running them on hire, acquired on or after the 23rd day of August, 2019 but before the 1st day of April, 2020 and is put to use before the 1st day of April, 2020.	-	-	30
(viii) Air pollution control equipment, being—			
(a) Electrostatic precipitation systems			
(b) Felt-filter systems			
(c) Dust collector systems	100	100	40
(d) Scrubber-countercurrent/venturi/packed bed/cyclonic scrubbers			
(e) Ash handling system and evacuation system			
(3) Containers made of glass or plastic used as re-fills	50	50	40
(4) Computers including computer software [See note 4 below the Table]	60	60	40
(5) Machinery and plant, acquired and installed on or after the 1st day of September, 2002 in a water supply project or a water treatment system and which is put to use for the purpose of business of providing infrastructure facility under clause (i) of sub-section (4) of <u>section 80-IA</u> [See Notes 4 and 9 below the Table]	100	100	40
(6). Electrical equipment:	80	80	40
(7). Other equipment:	80	80	40
(8) Gas cylinders including valves and regulators	80	60	40
(9) Renewal energy devices being—			
(a) Flat plate solar collectors			
(b) Concentrating and pipe type solar collectors			
(c) Solar cookers			
(d) Solar water heaters and systems			
(e) Air/gas/fluid heating systems			
(f) Solar crop driers and systems			
(g) Solar refrigeration, cold storages and air-conditioning systems			
(h) Solar steels and desalination systems			

PART 'B'

The useful life or residual value of any specific asset, as notified for accounting purposes by a Regulatory Authority constituted under an Act of Parliament or by the Central Government shall be applied in calculating the depreciation to be provided for such asset irrespective of the requirements of this Schedule.

<i>Nature of assets</i>	<i>Useful Life</i>
I. Buildings [NESD]	
(a) Buildings (other than factory buildings) RCC Frame Structure	60 Years
(b) Buildings (other than factory buildings) other than RCC Frame Structure	30 Years
(c) Factory buildings	-do-
(d) Fences, wells, tube wells	5 Years
(e) Others (including temporary structure, etc.)	3 Years
II. Plant and Machinery	
General rate applicable to plant and machinery not covered under special plant and machinery	
Plant and Machinery other than continuous process plant not covered under specific industries	15 Years
III. Furniture and fittings [NESD]	
(i) General furniture and fittings	10 Years
(ii) Furniture and fittings used in hotels, restaurants and boarding houses, schools, colleges and other educational institutions, libraries; welfare centres; meeting halls, cinema houses; theatres and circuses; and furniture and fittings let out on hire for use on the occasion of marriages and similar functions.	8 Years
IV. Motor Vehicles [NESD] No Extra Shift Depreciation	
1. Motor cycles, scooters and other mopeds	10 Years
2. Motor buses, motor lorries, motor cars and motor taxies used in a business of running them on hire	6 Years
3. Motor buses, motor lorries and motor cars other than those used in a business of running them on hire	8 Years
4. Motor tractors, harvesting combines and heavy vehicles	-do-
5. Electrically operated vehicles including battery powered or fuel cell powered vehicles	8 Years
VI. Office equipment	5 Years
VI. Computers and data processing units	

(i) Solar power generating systems			
(j) Solar pumps based on solar-thermal and solar-photovoltaic conversion			
(k) Solar-photovoltaic modules and panels for water pumping and other applications	80	80	40
(l) Windmills and any specially designed devices which run on wind-mills installed on or before March 31, 2012			
(m) Any special devices including electric generators and pumps running on wind energy installed on or before March 31, 2012			
(n) Biogas plant and biogas engines			
(o) Electrically operated vehicles including battery powered or fuel-cell powered vehicles			
(p) Agricultural and municipal waste conversion devices producing energy			
(q) Equipment for utilising ocean waste and thermal energy			
(r) Machinery and plant used in the manufacture of any of the above sub-items			
(10) (i) Books owned by assessee carrying on a profession—			
(a) Books, being annual publications	100	100	40
(b) Books, other than those covered by entry (a) above	60	60	40
(ii) Books owned by assessee carrying on business in running lending libraries	100	100	40

Notes:

1. In respect of any structure or work by way of renovation or improvement in or in relation to a building referred to in *Explanation 1* of clause (ii) of sub-section (1) of section 32, the percentage to be applied will be the percentage specified against sub-item (1) or (2) of item I as may be appropriate to the class of building in or in relation to which the renovation or improvement is affected. Where the structure is constructed or the work is done by way of extension of any such building, the percentage to be applied would be such percentage as would be appropriate, as if the structure or work constituted a separate building.
2. Water treatment system includes system for desalination, demineralization and purification of water.
3. "Electrical fittings" include electrical wiring, switches, sockets, other fittings and fans, etc.
"Computer software" means any computer programme recorded on any disc, tape, perforated media or other information storage device.
5. Laptops – Depreciation is 25% as per DoE O.M.

(i) Servers and networks	6 Years
(ii) End user devices, such as, desktops, laptops, scanner ,etc.	3 Years
VII. Laboratory equipment	
(i) General laboratory equipment	10 Years
(ii) Laboratory equipment used in educational institutions	5 Years
VIII. Electrical Installations and Equipment	10 years

Notes :—

- Where, during any financial year, any addition has been made to any asset, or where any asset has been sold, discarded, demolished or destroyed, the depreciation on such assets shall be calculated on a *pro rata* basis from the date of such addition or, as the case may be, up to the date on which such asset has been sold, discarded, demolished or destroyed.
- The following information shall also be disclosed in the accounts, namely: —
 - Depreciation methods used (written down value method); and
 - The useful lives of the assets for computing depreciation, if they are different from the life specified in the above Schedule.
- Useful life specified above is for whole of the asset. Where cost of a part of the asset is significant to total cost of the asset and useful life of that part is different from the useful life of the remaining asset, useful life of that significant part shall be determined separately.
- From the date this Schedule comes into effect, the carrying amount of the asset as on that date—
 - shall be depreciated over the remaining useful life of the asset as per this Schedule;
 - after retaining the residual value, shall be recognized in the opening balance of retained earnings where the remaining useful life of an asset is *nil*.
- Depreciable amount is the cost of an asset, or other amount substituted for cost, less its residual value. Ordinarily, the residual value of an asset is often insignificant but it should generally be not more than 5% of the original cost of the asset."

[As amended by Finance Act, 2023]

२०२३