

## 1. PUVVN Fund

The 'Paramanu Urja Vidyalay Vikas Nidhi' (PUVVN) is a separate fund maintained by each AECS/JC, which is generated out of the PUVVN collected from the students. The fee structure per month for this fund will be as follows:

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

## 2. Purpose of PUVVN fund

The purpose of PUVVN fund is to cater to the educational needs pertaining to the training of students. This fund is collected and utilized for the benefit of the students in the form of prizes for students, to meet the expenditure on celebration of the days of significance, various CCA & Sports activities etc. In addition to this the PUVVN fund can be utilized only for;

- Purchase of materials/consumables towards the direct benefit of the students required for scholastic and non-scholastic education;
- Expenditure incurred on the participation of the students in events/occasions, which promotes the all inclusive educational pursuits.

## 3. Administration of the PUVVN

### 3.1 "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 Chairperson, LMC. This committee shall control and administer the PUVVN fund collected in a given financial year, by the respective AECS/JC. The Committee will comprise of the following:

(i) Principal (or Vice-Principal in-charge)	Chairperson
(ii) Vice-Principal (or HM if Vice-Principal in-charge)	Member Secretary
(iii) Headmaster/Headmistress (Sr. PGT in the case of AEJC, Mumbai)	Member
(iv) Teachers in-charge of CCA, Exams, Science & Computer/Vocational Labs, Physical Education, Library	Member
(v) An LMC member 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 AAO/ Manager (F & A)	Member
(vi) The dealing Assistant maintaining the books of accounts of PUVVN	Member

#### Note:

- 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, as stated in Annexure-I, when procurements/expenditures from PUVVN a/c are made).

2. *Every school should have mid-review in the month of September every year and based on the requirements, the variations upto a **maximum** of 20% of budget allocation can be taken up with the approval of respective Chairpersons, of LMCs and beyond that the same may be referred to the **Chairperson, AEES** through the Secretary, AEES*

Each AECS/JC shall have a separate bank account (preferably SWEEP A/c) for "Parmanu 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 'Parmanu Urja Vidyalay Vikas Nidhi'. There will be four signatories to the account:

1. Chairperson, PUVVN committee
2. Member Secretary, PUVVN committee
3. HM (Sr. PGT in the case of AEJC, Mumbai)
4. One member PUVVN Committee

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

### **3.2 Responsibilities of Vice-principal/Headmaster (Member – Secretary)**

**Though Head of the school is the Chairperson of the PUVVN Committee, the entire responsibility for the successful and optimum utilization of the PUVVN lies with the member secretary of the PUVVN Committee. The member-secretary has to play the role of a prompter and executive. 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 liase with the office for proper procedure to be followed.**

### **3.3 Administration of PUVVN**

- (i) 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 prepare an annual PUVVN budget. 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 a formal approval from Chairperson, LMC shall send a copy to the **Chief Administrative Officer, Central Office, AEES, on or before 30<sup>th</sup> June of every year.**
- (ii) 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.
- (iii) 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 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 communicate separately with AEES in this matter.
- (iv) 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 Accounts Officer, 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, 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 Accounts Officer, AEES through the Chairperson, LMC latest**

*by July 31<sup>st</sup> of every year along with GFR-22 showing the details of Fixed Assets procured from the PUVVN.*

#### 4. Financial powers and approvals

- (i) The PUVVN Committee is empowered to approve expenditure up to ₹50,000. However, any purchase order above ₹20,000 shall be issued only after pre-audit by the accounts department of the local DAE unit/Member (Finance), LMC.
- (ii) For expenditure above ₹ 50,000 and upto ₹ 3 lakh, the approval of Chairperson, LMC is required.
- (iii) **For procurement beyond Rs. 3 lakhs and upto Rs. 5 lakhs proposals should** be forwarded to CAO, AEES, for seeking the approval of the "Purchase Sub- Committee" as stipulated by the Governing Council in its 158th meeting held on 14.05.2013.
- (iv) For **procurement between ₹5-10 lakhs**, the proposals should be forwarded to CAO, AEES, for seeking the approval of the "Purchase Committee" of AEES as stipulated by the Governing Council in its 158th meeting held on 14.05.2013.
- (v) **These above limits are for procurement (goods and services) on any single occasion under any single head in the given financial year.**

#### 5. Authorized Heads of Expenditure under PUVVN

The expenditure shall be incurred ONLY under the "Authorized Heads of Expenditure under PUVVN" as described in **Annexure-II** with an approval from the PUVVN Committee. The funds collected under the PUVVN shall be utilized **within the same financial year** by following the **Approved Budget** prepared by the PUVVN Committee and in no case expenditure incurred shall exceed the amount collected under the fund during the year.

The major heads of expenditures are (for details see **Annexure-II**):

- (i) Expenditure on participations of students in functions/competitive events/sports/ **NCC/ Scouts & Guides/ NSS** and distribution of prizes/cash awards to students.
- (ii) Expenditure for organizing the School Annual Day and various Zonal or All India AECS level events of cultural **as well as academic /co-curricular nature.**
- (iii) Expenditure on repairs/maintenance.
- (iv) Expenditure on Purchase of Items: (a) Notice/display boards/glass boards, items to replace on buy-back basis, if there is any provision with the party (b) Consumables/glass ware for labs and teaching aids: (c) Materials and consumables for sports.
- (v) Purchase of books for library.
- (vi) Educational Tours

[Note: *The 'PUVVN shall not be utilized to finance any activities other than those indicated in the Annexure-II. Specifically, no expenditure is to be made for procurement of 'Infrastructure' or 'Capital' items, provision for the purchase of which exists under Revenue Capital Asset Creation (Plan) or Revenue General (non-Plan) budgets of AEES.*]

## 6. Eligibility limits on items of expenditure

### 6.1 Items of Expenditure to be borne out from the PUVVN fund of individual school.

Item	Eligibility
(i) <b>Journey</b> DA per day per student participating in outstation competitions/events including Inter- AECS activities. <b>The stay/DA is restricted as per annexure-III</b>	₹510 (or actuals against receipt, whichever is less)
(ii) DA per day per student participating in local competitions	₹200 (absence for < 12 hours) ₹250 (absence for > 12 hours)
(iii) Train fare for student participating in outstation competitions/events including Inter-AECS activities	AC 3 tier
(iv) Reimbursement of conveyance charges spent by students participating in Cricket/Hockey tournament for carrying their kits.	Actuals, against receipts subject to prior approval regarding mode of transport
<b>AWARDS:</b>	I : ₹ 1000
(v) I, II and III positions in any individual/solo performances in inter- AECS activities	II : ₹ 600 III : ₹400
(vi) I, II and III positions in any group performances in Inter-AECS activities (per group member)	I : ₹ 600 II : ₹ 400 III : ₹200
(vii) Expenditure for conducting the annual functions and various zonal and all India AECS events	For entitlement see Annexure-III

### 6.2 Expenditures on cash prizes to be borne out from the Common Pupils' fund of AEES (see Annexure-IV)

Item	Cash Prize
(i.a) I, II and III positions in National Olympiads conducted by HBCSE and recognized by CBSE/SCERT/NCERT/Government of India	I : ₹ 10000 II : ₹ 6000 III: ₹ 4000
(i.b) I, II and III positions International Olympiads conducted by HBCSE and recognized by CBSE/SCERT/NCERT/Government of India	I : ₹ 20,000 II ₹ 15,000 III: ₹ 10,000
(ii) Students selected for NTSE scholarship	₹4000
(iii) Students selected in KVPY examination	₹5000
(iv. a) The students winning I, II and III places at the All India competitions related to Academic Excellence, Science Quiz, Rajbhasha and any other meet organized by the CBSE/SGFI/a Govt. Body at the National Level will be given a cash award of ₹4000/-, ₹3000/-, ₹2000/- respectively. Also the winners (I, II, III) of AEES National Level Sports Meets/Cultural/Literary/Exhibitions/Quiz/Art etc. competitions will be eligible for cash award of ₹4000/-, ₹3000/-, ₹2000/- respectively.	I : ₹ 4000 II : ₹ 3000 III: ₹ 2000
(iv. b) i) Selection of NCC cadets at Inter school/collegiate level (1 <sup>st</sup> level in the process of selection for Republic Day Camp)	₹ 2000
ii) Selection of NCC cadets at Battalion level. (2 <sup>nd</sup> level in the process of selection for Republic Day Camp)	₹ 3000
iii) Selection at group level (once a cadet is selected at group level, he/she will be taking part in the Republic Day Parade at Delhi. )	₹ 5000
<b>Note: Prize money for the highest achievement has only to be given for an individual.</b>	

(v) Sports kits (including tracksuit and shoes) for each student participating at the national level event, such as CBSE meet, School Games Federation of India (SGFI) meet or any other meet organized by a Government organization; and students winning merits at <b>District level/State level</b> (I, II & III place).	District level
	State Level

₹.3000  
₹. 4000

## 7. Unspent balance of PUVVN: New guidelines

- (i) Unspent amount left in the PUVVN account at the end of the every financial year, if any, shall be credited to the **Common Pupils' Fund**, created in the Central Office of AEES from the accumulated Pupil Fund and School Fund of all the AEES schools/JC, in the first week of August vide the approval of the Governing Council of AEES in its 122<sup>nd</sup> Meeting held on 20th December 2004 (**Annexure-IV**).
- (ii) Common Pupils' Fund will be spent on items of expenditure common to all AEES schools /JC, such as printing of common questions papers and answer sheets. The expenditure related to the ASTER Hub and Studio of AEES should be met from Revenue General (Non-Plan) Account. Expenditure on common meetings/activities where all the AEES schools are participating (or where all the Schools have been invited to participate). The disbursement of funds, on all such common activities, will be based on the recommendation of a Committee duly constituted by the Governing Council of AEES. Besides, the newly created schools or the schools where the PUVVN fee collection is less and are not in a position to share the common expenditure in various tournaments/events conducted by AEES, such schools can seek the financial assistance from the Corpus fund to participate in such tournaments/events (where all the schools have been invited to participate). Further details about the maintenance of the Corpus and expenditure under it are given in **Annexure-IV**.
- iii) All the AEC Schools and Junior Colleges have to deposit 5% of their annual PUVVN Fund in the Common Pupils' Fund Account maintained by Central Office, AEES to incur expenditure on the items under sub-clause 7(ii) specified above, latest by the first week of November every year.
- iv) **Sponsoring of one-day educational tour to the students from class IV and above. This includes the expenditure on hiring of the buses and entry tickets. Expenditure on refreshments at the rate of Rs.50 per head has to be borne by the school concerned from the PUVVN.**
- v) **Scholarships to toppers in classes IX and above in the form of book grant. Separate guidelines in this regard are being issued.**
- vi) **Sponsoring of Inter-AECS functions/ activities at various levels. This includes expenditure other than the expenditure on TA and journey DA of the participants and escort staff. These functions/ activities include –**
- a) Zonal Level Debate in English/Hindi; b) Zonal Level Science Quiz in Hindi; c) National Level Debate in English/Hindi; d) National Level Science Quiz in Hindi; e) JSO/JMO Orientation Programme for the students of Classes IX & X; f) Quiz Competition for Students of Class VIII; g) Inter AECS Cultural Meet (Music/Dance); and h) Inter AECS Science, Social Science, Mathematics, and Teaching Aid Exhibition.

## 8. 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. An annual verification of stock must be conducted by a committee constituted separately by the Chairperson, financial/current year.***
- (ii) Any temporary advance from the PUVVN account should be drawn in the name of the indenter by issuing a bearer cheque after obtaining necessary approvals.

  
Secretary, AEES

## Guidelines for procurement of materials/consumables under PUVVN

### 1. Modes of procurements

The following modes of purchase may be adopted, considering the nature of items, estimated cost and source of supply:

#### 1.1 Cash Purchase

- (i) Materials costing up to ₹5,000 can be cash purchased with approval from Chairperson, PUVVN committee.
- (ii) Materials costing between ₹5,000 - 10,000 can be cash purchased, with the recommendations of a duly constituted Local Purchase Committee by the Chairperson, LMC. The committee will ascertain the reasonableness of rate, quality and specification. Before recommending the placement of the purchase order, the members of the committee will jointly record a certificate as under:

*"Certified that we \_\_\_\_\_, members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced reasonably at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question."*

#### 1.2 Through Indents

For any purchase above ₹10,000, an indent should be raised. Procurement of materials (including prizes) costing over ₹20,000/- requires pre-audit by the accounts department of the local DAE unit / member (Finance), LMC. In respect of AECS/JC at Mumbai, all such Purchase Orders will be forwarded to Central Office through Chairperson, LMC for pre-audit.

##### (a) Raising of Indent

While raising indents (for procurement of materials/ consumables, printing etc.) detailed specifications of the items, estimated cost, its availability in the existing stock, and the justification for the purchase, must be provided by the Indenter (who is authorized to do so by the Head of the School). (Refer to Annexure-V)

##### (b) 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 ₹50,000; Chairperson, LMC for indents beyond this amount.

##### (c) Invitation of quotations

For items costing <₹50000, minimum three quotations must be obtained by telephone or fax. However, for items costing >₹50,000, limited tender should be floated. Quotations (minimum three) should be invited only in sealed covers. A tender enquiry may be sent to the probable suppliers by the school office under the seal & signature of Principal/Vice Principal in-charge in the prescribed format with detailed specifications. Suppliers/Contractors should be asked to submit sealed quotations super- scribing the tender number, due date and time on the cover. All quotations received against a tender enquiry shall be opened by the PUVVN Committee on the due date and time as stipulated in the tender enquiry. Quotations received shall be serially numbered and signed by each member of the committee with date authenticating that the tenders were opened on the due date. The corrections, overwriting in the quotations especially on rate/price, quantity etc. should be circled and attested by the members of the committee. Quotation received after the due date may not be accepted. After opening of tender, the PUVVN Committee may prepare a comparative statement and advise the Indenter to recommend the offer in accordance with the specifications.

In case the lowest offers are rejected, necessary technical justification has to be furnished by the Indenter with the recommendation/approval of LMC, Chairperson. The PUVVN committee can then process the file for purchase, citing the copy of the minutes of the PUVVN committee, seeking approval of funds, as applicable.

**(d) Finalization of Contract /Purchase Order**

For expenditure between ₹ 3 lakh and upto ₹ 5 lakhs, and those between ₹ 5-10 lakhs, the recommendations of the PUVVN committee for purchase/procurement should be forwarded through Chairperson, LMC to CAO, AEES, for seeking the approval of Sub-Purchase Committee and Purchase Committee, respectively. All contracts/purchase orders for the procurement of material/stores and other services may be issued with the prior approval of Sub-Purchase Committee and Purchase Committee, and after incorporating the terms and conditions (or special conditions, wherever necessary) in the contract / Purchase Order as per the purchase procedure in vogue. Purchase orders/contracts shall be issued under the seal and signature of the Principal/Vice-Principal in-charge as per the delegation of powers.

**(e) Acceptance and Receipt of materials**

Pre-dispatch inspections wherever necessary shall be done by constituting a committee consisting of 2 or 3 members of the PUVVN Committee. All supplies against the purchase order/contract shall be delivered directly to the School, against the delivery challan. Entries must be made in the Stock Register before release of materials/consumables to the user. The challan(s)/final acceptance report issued by the user section/indenter should be countersigned by the Principal/Vice-Principal with independent charge for final approval and for release of final payment to the suppliers. The account certificate, receipted delivery challan and final acceptance shall accompany the bill for payment.

**2. Expenditure on Common activities**

For conducting the common activities in a center, where more than one AEC School is functioning, the coordinating principal can prepare the budget for each occasion/activity/function and submit to the Chairperson, LMC for approval. The rules for procurement of materials/consumables are the same as for the procedures laid down above for each school individually. **For the purpose of audit/accounts, each school is a separate entity.** Payment for each material/consumable procured/purchased for even the common activity/function shall be released by the school concerned **directly to the supplier for those items actually supplied**, as per the terms of the purchase order, after following the purchase procedures.

### “Authorized Heads of Expenditure under PUVVN”

1. Expenditure on Participation of Students in Functions/Competitive Events, Distribution of Prizes/Cash Awards to Students, and on Printing:

I	The heads and sub-heads of Final Accounts and PUVVN Guidelines should be same in order to maintain uniformity and convenience.	
II	<b>The main Heads of Account</b>	<b>Sub-heads under each main head</b>
1	Prizes (Schedule -6 of balance sheet of PUVVN)	<ul style="list-style-type: none"> <li>a) Academics &amp; Sports</li> <li>b) Co-curricular Activities</li> <li>c) Other Prizes, Awards (please specify)</li> <li>d) Exhibition Prizes</li> <li>e) Library Prizes</li> <li>f) Hindi Pakhwada</li> </ul>
2	Functions (National and School) (Schedule – 7 of balance sheet of PUVVN)	<ul style="list-style-type: none"> <li>a) Republic Day</li> <li>b) Independence Day</li> <li>c) Teacher’s Day</li> <li>d) Hindi Day</li> <li>e) Gandhi Jayanti</li> <li>f) Children’s Day</li> <li>g) Sports Day</li> <li>h) Annual Day</li> <li>i) CCA Day</li> <li>j) Science Day/</li> <li>k) Prep-Day (For both Prep &amp; Pre-prep Classes)</li> <li>l) Investiture Ceremony</li> <li>m) International Day of Yoga</li> <li>n) Constitutional Day</li> <li>o) Prep Activity Days (For both Prep &amp; Pre-prep Classes)</li> <li>p) Student Farewell Parties</li> <li>q) Vigilance Awareness Week</li> <li>r) Communal Harmony Week</li> <li>s) Any other</li> </ul>
3	Educational Trips, Exhibitions, Enrichment/ Orientation Classes for students / NCC/ Sports / Scouts & Guides (Schedule – 8 of Balance sheet of PUVVN)	<ul style="list-style-type: none"> <li>a) Sports Material (Consumable)</li> <li>b) Educational Trips (only for Refreshmnets)</li> <li>c) Enrichment/Orientation Course/Special Coaching classes by teachers for NTSE/KVPY and other competitive exams.</li> <li>d) Preparation JSO/JMO Olympiad,</li> <li>e) Debate-Hindi/English</li> <li>f) Exhibitions (Arts, Science &amp; Social Sci. etc.)</li> <li>g) Organization of &amp; Participation in Meets – CBSE</li> <li>h) Tournaments (Taluk/District/ State or National Level/Summer Coaching Camps)</li> <li>i) Music &amp; Dance Competitions, Choreography, Debate, G.K. Quiz/Science Quiz in Hindi</li> <li>j) Good Quality/Quantity nourishments / Refreshments during training / tournament / NCC Camp/Parades</li> <li>k) Science Week celebrations</li> <li>l) Swachhta Pakhwada</li> <li>m) Health Check ups/Counselling Services/Motivational Talks for students</li> <li>n) Others, Specify</li> </ul>

4	Printing & Stationery (Schedule – 9 Of balance sheet of PUVVN)	<ul style="list-style-type: none"> <li>a) School Calendar</li> <li>b) Syllabus</li> <li>c) Daily Plan Sheet</li> <li>d) Newsletters/Magazine</li> <li>e) Certificate/ ID Cards</li> <li>f) Examination Stationery</li> <li>g) Answer Sheets</li> <li>h) Question Paper Printing</li> <li>i) Toners &amp; Cartridges for printers</li> <li>j) a) Report card printing</li> <li>    b) Badges</li> <li>    c) Attendance Registers</li> <li>    d) General Stationery</li> <li>k) Others (please specify)</li> </ul>
5	Maintenance of the School campus (Schedule – 10 Of balance sheet of PUVVN)	<ul style="list-style-type: none"> <li>a) Cleaning Material</li> <li>b) Maintenance of Aquarium</li> <li>c) Art, Craft material</li> <li>d) Maintenance and Beautification of school campus (It does not include the expenditure on Cosmetic Maintenance Contract of the entire school building and its premises.)</li> <li>e) Gardening and Horticulture</li> <li>f) Others (Please specify)</li> </ul>
6	Lab. Consumables Glassware (Schedule – 11 Of balance sheet of PUVVN) and	<ul style="list-style-type: none"> <li>a) Lab. Consumables and Glassware</li> <li>b) Other essential Apparatus not capital in nature</li> </ul>
7	Books and Periodicals (Schedule – 12 Of balance sheet of PUVVN)	<ul style="list-style-type: none"> <li>a) Textbooks</li> <li>b) Supplementary books/</li> <li>c) General Books/ Fiction /Story Books</li> <li>d) Books for competitive exams</li> <li>e) Newspapers and periodicals</li> <li>f) E-material</li> </ul>
8	Repair & Maintenance (Schedule – 13 Of balance sheet of PUVVN)	<ul style="list-style-type: none"> <li>a) Sports / Gymnastic Equipment</li> <li>b) Furniture, Equipment</li> <li>c) Computers, Printers, OHP, Slide Projectors, PA System</li> <li>d) Photocopier/Digital Duplicator</li> <li>e) SIT Hub Maintenance Charges</li> <li>f) AC-Window &amp; Split, Water Purifiers&amp; filter, cooler Other equipment and instruments.</li> </ul>

9	Teaching Aids, Software, Organized Coaching for competitive exam.  (Schedule – 14 Of balance sheet of PUVVN)	a) Digital Library (CD, Pen Drive/ Other USB Drives & Software) b) Exp. On Internet in Computer Lab(Internet Lab/web site) c) Chalk pieces/Pens/Digital Pen Pointers etc. d) Stencils/other teaching equipment e) Drawing / Chart papers f) Black Board Dusters g) Charts/Maps, Geometrical instruments and models h) Puzzles, toys and other teaching aids for the preparatory classes i) Expenditure incurred on availing services of experts for coaching classes for various competitive exams j) Counting Machine including fake note detector.
10	Hobby Clubs	Hobby Clubs, Nature Clubs, Literary Club, Swachh Bharat Club, Eco Club etc
11	Other administrative expenditure.  (Schedule – 15 Of balance sheet of PUVVN)	a) Telephone/ Internet Charges for Computer Lab b) Bank Commission / Charges / Contingency c) Any other (please specify)

**2. Expenditure for organizing the School Annual Day and various All India AECS Events such as Sports/Cultural/Orientation programmes etc. (for entitlements see Annexure-III)**

(Note: The guidelines for conducting the All AECS meetings are issued by AEEs time to time and need to be strictly followed)

Account number	Head of Account	Details of Items
2.1	Printing and Stationery	Invitation cards, certificates, banners, etc.
2.2	Pandal and music systems	PA System, Lighting, Stage decoration and Seating Arrangement, Pandal
2.3	Food and refreshments	Breakfast, lunch, refreshment, high tea and special dinner
2.4	Miscellaneous	Bouquet, expenditure incurred on availing the services of experts for various functions/ programmes/ activities etc. conveyance, photography and Video-recording, Caps (for Officials, PETs, Organizing Committees, participants)

**3. Expenditure on Repairs/Maintenance**

Account number	Head of Account	Details of Items
3.1	Repairs/maintenance of Furniture	<b>Repairs of</b> students' desks, black-boards, water coolers, purifiers. Expenditure on AMC for water-coolers & purifiers/ Air conditioners <b>Repair of electric fans and switch boards in case of emergency only not of recurring nature.</b>
3.2	Repairs/maintenance of Lab/Projection equipment used as instruction media	<b>Repairs to:</b> Laboratory Equipment, Sports Equipment, Music Instruments, Digital Camera, Gymnastic Equipment, Slide Projectors, OHP, PA System, Audio Visual Equipment, Fish Aquaria. Expenditure on AMC for aquaria
3.3	Repairs/maintenance	<b>Repairs of</b> computers, printers, photocopier machines, scanners, EPABX, digital duplicator and expenditure on AMC for them

