



केन्द्रीय माध्यमिक शिक्षा बोर्ड
CENTRAL BOARD OF SECONDARY EDUCATION

CONSOLIDATED ANNUAL ACCOUNTS

FOR THE FINANCIAL PERIOD

APRIL 1ST 2024 TO MARCH 31ST 2025

इकोइंटेर कार्यालय परिसर, सेक्टर 23, फेज 1, द्वारका, नई दिल्ली 110077
CBSE Integrated Office Complex, Sec. 23, Phase 1, Dwarka, New Delhi – 110077
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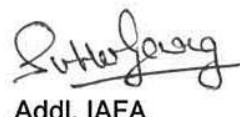


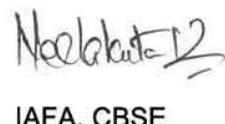
CENTRAL BOARD OF SECONDARY EDUCATION
 CBSE Integrated Office Complex, Sec.-23, Phase-I, Dwarka, New Delhi - 110077

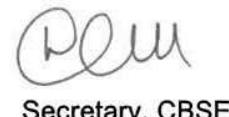
Balance Sheet as on 31st March 2025

	Particulars	Sch.	Current Year	Previous Year
A	SOURCES OF FUNDS			
	Corpus/Capital Fund	1	80,42,66,99,042.27	54,74,87,77,492.45
	Designate/Earmarked/Endowment Fund	2	1,81,97,926.64	18,40,91,08,525.84
	Current Liabilities and Provisions	3	7,22,08,15,600.95	6,31,72,70,550.77
	Branch / Divisions			
	Profit & Loss A/c			
	Total-A		87,66,57,12,569.86	79,47,51,56,569.06
B	APPLICATION OF FUNDS			
	Fixed Assets	4	14,55,36,92,259.81	8,43,77,19,185.35
	Tangible Assets		11,05,52,23,613.81	5,85,40,67,033.00
	Intangible Assets		1,06,69,251.00	1,42,25,668.00
	Capital work in progress		3,48,77,99,395.00	2,56,94,26,484.35
	Investments From Earmarked/Endowment Funds	5	6,10,71,36,370.00	5,57,53,46,370.00
	Long Term			
	Short Term			
	Investments - Others	6	50,48,00,00,000.00	46,94,00,00,000.00
	Current Assets	7	14,86,28,09,720.50	16,00,30,23,036.27
	Loans, Advances & Deposits	8	1,66,20,74,219.55	2,51,90,67,977.44
	Total-B		87,66,57,12,569.86	79,47,51,56,569.06

Significant Account Policies	23
Notes to Accounts forming part of Balance Sheet and Income & Expenditure Accounts	24


 Addl. IAFA


 IAFA, CBSE


 Secretary, CBSE

CENTRAL BOARD OF SECONDARY EDUCATION
 CBSE Integrated Office Complex, Sec.-23, Phase-I, Dwarka, New Delhi - 110077
 1-Apr-24 to 31-Mar-25

Schedule-1 Corpus/Capital Fund

	Particulars	Current Year	Previous Year
A			
	Balance as at beginning of the year	54,74,87,77,492.45	39,19,69,73,255.34
	Add: Contributions towards Corpus/Capital Fund (Transfer from Building Equp. Fund)	-	-
	Add: Assets Purchased out of Earmarked Funds (From schedule 2)	6,65,15,44,956.65	4,38,33,35,679.00
	Add: Assets Donated/Gifts Received	-	-
	Add: Contributions towards Corpus/Capital Fund (General Reserve Fund)	11,74,03,93,952.00	
	Add: Excess of Income over expenditure transferred from the Income & Expenditure Account	7,28,59,82,641.17	11,16,84,68,558.11
	Total-A	80,42,66,99,042.27	54,74,87,77,492.45
B			
	(Deduct) Deficit transferred from the Income & Expenditure Account	-	-
	Total-B		
	Balance at the year end	80,42,66,99,042.27	54,74,87,77,492.45

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Schedule-2 Designated/Earmarked/Endowment Funds

Particulars	Benevolent Fund	Building & Equipment and Educational Development Fund	Earned Leave Fund	Endowment Fund	General Reserve/ Special Earmarked/ Designated Fund	Current Total	Previous Total
A.							
a) Opening Balance	1,22,34,577.62	6,65,15,44,956.65	-	49,35,039.57	11,74,03,93,952.00	18,40,91,08,525.84	22,81,00,90,214.27
b) Addition during the year	77,37,522.61	-	2,75,00,000.00	3,20,503.84	-	3,55,58,026.45	40,91,325.57
c) Income from investments made of the funds						-	
d) Accrued interest on Investment/Advances						-	
e) Interest On Saving Bank A/c						-	
f) Others						-	
Total(A)	1,99,72,100.23	6,65,15,44,956.65	2,75,00,000.00	52,55,543.41	11,74,03,93,952.00	18,44,46,66,552.29	22,81,41,81,539.84
B.						-	
Utilities/Expenditure towards objectives of funds						-	
Capital/Revenue Expenditure	68,79,717.00	6,65,15,44,956.65	2,75,00,000.00	1,50,000.00	-	6,68,60,74,673.65	4,40,50,73,014.00
Transfer to Corpus/Capital Fund					11,74,03,93,952.00	11,74,03,93,952.00	
Total(B)	68,79,717.00	6,65,15,44,956.65	2,75,00,000.00	1,50,000.00	11,74,03,93,952.00	18,42,64,68,625.65	4,40,50,73,014.00
Closing balance at the year end(A-B)	1,30,92,383.23	-	-	51,05,543.41	-	1,81,97,926.64	18,40,91,08,525.84
Represented by							
Cash and Bank Balances	10,25,531.62	-		49,50,084.57	-	59,75,616.19	
Investments	1,17,00,000.00	-		1,50,000.00	-	1,18,50,000.00	
Interest accrued but not due	3,66,851.61	-		5,458.84	-	3,72,310.45	
Total	1,30,92,383.23	-	-	51,05,543.41	-	1,81,97,926.64	

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Schedule-3 Current Liabilities and Provisions

	Particulars	Current Year	Previous Year
1	CURRENT LIABILITIES	26,70,71,236.95	15,81,16,699.23
	DEPOSITS-LIABILITY	4,03,72,274.56	2,36,16,456.56
	Earnest Money Deposits	3,56,00,667.00	1,84,87,552.00
	Other Security Deposit	47,71,607.56	51,28,904.56
	OTHER CURRENT LIABILITIES	21,99,68,854.19	11,37,79,554.47
	Other Liabilities	416.00	2,28,20,172.00
	Advance Received for Parakh Project	2,39,81,539.00	-
	Advance Received from Vendor	1,36,01,322.85	1,32,67,589.85
	Excess Credit Given By Bank	42,70,757.22	43,86,242.22
	Expenditure Payable	13,88,42,452.72	3,43,34,831.00
	Liability against Stale Cheque	2,05,17,478.40	1,92,82,791.40
	Others Payable	74,72,553.00	84,05,383.00
	Refund against advances yet to settle	1,12,82,335.00	1,12,82,545.00
	STATUTORY LIABILITIES	67,30,108.20	2,07,20,688.20
	GST Payable	6,57,896.00	6,68,121.00
	TCS u/s 206	1,97,456.00	34,717.00
	TDS (Under GST)	24,30,176.20	75,03,668.20
	TDS u/s 194C	21,56,275.00	1,00,80,825.00
	TDS u/s 194H	41,163.00	36,259.00
	TDS u/s 194I	2,64,215.00	1,79,200.00
	TDS u/s 194J	9,81,311.00	22,17,280.00
	TDS u/s 194Q	1,616.00	618.00
2	PROVISION	6,79,58,14,202.00	6,09,50,56,961.00
	Provision for Accumulated Leave Encashment	74,21,12,780.00	64,22,30,041.00
	Provision for Gratuity	74,14,65,817.00	70,06,61,143.00
	Provision for Superannuation / Pension	5,31,22,35,605.00	4,75,21,65,777.00
3	SPONSORED PROJECTS	15,79,30,162.00	6,40,96,890.54
	Fund Received From Ministry (Veer Gatha Projects)	-	60,00,000.00
	Fund Received from Ministry (Parakh Projects)	15,79,30,162.00	-
	Fund Received From Ministry (NAS Projects)	-	3,85,04,470.34
	Fund Received From Ministry (PISA Projects)	-	4,04,38,006.00
	Fund Received From Ministry (World Bank Projects)	-	-2,08,45,585.80
	Grand Total	7,22,08,15,600.95	6,31,72,70,550.77

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Schedule 3(a) - Sponsored Projects

Sr. No.	Name of the Project	Opening Balance		Receipts/ Recoveries during the year	Total	Expenditure during the year	Closing Balance	
		Credit	Debit				Credit	Debit
1	Fund Received From Ministry (Veer Gatha Projects)	60,00,000.00		60,00,000.00	1,20,00,000.00	1,75,09,584.00	-	55,09,584.00
2	Fund Received From Ministry (NAS Projects)	3,85,04,470.34		3,46,493.00	3,88,50,963.34	3,88,50,963.34	-	
3	Fund Received From Ministry (PARAKH Projects)	-		71,07,48,432.00	71,07,48,432.00	55,28,18,270.00	15,79,30,162.00	
4	Fund Received From Ministry (PISA Projects)	4,04,38,006.00		10,13,180.00	4,14,51,186.00	4,14,51,186.00	-	
5	Fund Received From Ministry (World Bank Projects)	-	2,08,45,585.80	2,08,45,585.80	2,08,45,585.80	-	-	
6	Fund Received For Other Projects							
	Total	8,49,42,476.34	2,08,45,585.80	73,89,53,690.80	82,38,96,167.14	65,06,30,003.34	15,79,30,162.00	55,09,584.00

CENTRAL BOARD OF SECONDARY EDUCATION
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Fixed Assets

Sl No.	Assets Heads	Op. Balance	Op Adjustment	Op Total	Additions - 1st Half	Additions - 2nd Half	Deductions	Cl Balance	Dep Opening Balance	Depreciation for the Year	Depreciation/ Adjustment	Total Depreciation	Net On 31-Mar-25	Net on Prev 31-Mar-24
A														
1	Addition/alteration in office building													
2	Addition/alteration in staff quarters													
3	Audio and visual equipments	49958504.00	-	49958504.00	23395891.00	3132626.00	-	75487021.00	32246433.00	17069710.00	-	49316143.00	27170878.00	17712071.00
4	Computer & peripherals (excluding software)	186858510.00	-	186858510.00	116227743.00	9897526.00	-	208383779.00	155547544.00	191846986.00	-74269.00	174657973.00	33725806.00	31310966.00
5	Construction of office building	699210832.00	210197462.00	909408294.00	6086914.00	297518253.00	-	1213013461.00	419735612.00	54606519.00	98453534.00	572795665.00	640217796.00	279475220.00
6	Construction of staff quarters	2707354559.00	89469994.35	2796824553.35	-	4231291.00	-	2801055844.35	86059130.00	135207888.00	8723324.00	229990342.00	2571065502.35	2621295429.00
7	Cost of Land	2742400748.00	-	2742400748.00	1530000000.00	3278465970.00	-	7550666718.00	-	-	-	-	7550866718.00	2742400748.00
8	Electrical installation	28645375.00	-	28645375.00	789079.00	1136442.00	-	30573896.00	19708221.00	1544395.00	-	21252616.00	9321280.00	8937154.00
9	Establishment of Video Recording Studio	-	-	-	-	48312081.40	-	48312081.40	-	9262417.00	-	9262417.00	37049664.40	-
10	Freehold Land charges	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Furniture, fixture & fittings	224038715.00	-	224038715.00	27304999.00	4106741.00	-	255450455.00	119841540.00	13356276.00	-7192.00	133190624.00	122259831.00	104197175.00
12	Leasehold Land charges	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Library books	7835609.00	54101.00	7889710.00	3121.00	41403.00	-	7934234.00	7708900.00	77524.00	10820.00	7797244.00	136990.00	126709.00
14	Office equipment	51048304.00	-	51048304.00	14581288.00	4758666.06	-	70388258.06	27483240.00	6078854.00	-	33562094.00	36826164.00	23565064.00
15	Plant and machinery	4815112.00	-	4815112.00	-	-	-	4815112.00	3158611.00	248475.00	-	3407086.00	1408026.00	1856501.00
16	Purchase of ac/coolers	35728459.00	-	35728459.00	3947776.00	1060735.00	-	40736970.00	16986626.00	3484749.00	-11083.00	20459692.00	20277278.00	18742433.00
17	Purchase of staff car	10273197.00	-	10273197.00	1081283.00	-	-	11354480.00	5922278.00	814830.00	-	6737108.00	4617372.00	4350919.00
18	Tubewell and water supply	1371037.00	-	1371037.00	-	30444.00	-	1401481.00	1074393.00	46780.00	-	1121173.00	280308.00	296844.00
	Total (A)	6749538861.00	299721557.35	7049260518.35	1618818094.00	3650695178.46	0.00	12318773790.81	895471928.00	260983115.00	107095134.00	1263550177.00	11055223613.81	5854067033.00
B														
1	Work in progress	2569426484.35	-319780712.35	2249645772.00	582611816.00	655541807.00	-	3487799395.00	-	-	-	-	3487799395.00	2569426484.35
	Total (B)	2569426484.35	-319780712.35	2249645772.00	582611816.00	655541807.00	0.00	3487799395.00	0.00	0.00	0.00	0.00	3487799395.00	2569426484.35
C														
1	Purchases of software (other than for exam work)	39300118.00	-	39300118.00	-	-	-	39300118.00	25074450.00	3556417.00	-	28630867.00	1069251.00	14225068.00
	Total (C)	39300118.00	0.00	39300118.00	0.00	0.00	0.00	39300118.00	25074450.00	3556417.00	0.00	28630867.00	1069251.00	14225068.00
	Grand Total (A+B+C)	9358265583.35	-20059155.00	9338206408.35	2201429910.00	4306236985.46	0.00	15845873303.81	920546378.00	284539532.00	107095134.00	1292181044.00	14553692259.81	8437719185.35

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Schedule-5 Investments from Earmarked/Endowment Funds

	Particulars	Current Year	Previous Year
1	Fixed Deposits (Benevolent Fund)	1,17,00,000.00	1,00,00,000.00
2	Fixed Deposits (Endowment Fund)	1,50,000.00	
3	Fixed Deposits (Gratuity Fund)	21,52,31,000.00	20,00,00,000.00
4	Fixed Deposits (Pension Fund)	1,52,32,29,000.00	1,56,00,00,000.00
5	Investment in Government Securities (Earned Leave Fund)	42,00,00,000.00	35,00,00,000.00
6	Investment in Government Securities (Gratuity Fund)	45,81,00,000.00	37,81,00,000.00
7	Investment in Government Securities (Pension Fund)	2,99,20,46,370.00	2,89,72,46,370.00
8	Investment in Other approved Securities (Earned Leave Fund)	2,75,00,000.00	
9	Investment in Other approved Securities (Gratuity fund)	2,74,00,000.00	
10	Investment in Other approved Securities (Pension fund)	23,70,00,000.00	
11	Terms Deposits with Banks (Earmarked Fund) (Earned Leave Fund)	19,47,80,000.00	18,00,00,000.00
	Grand Total	6,10,71,36,370.00	5,57,53,46,370.00

Schedule-6 Investments other

	Particulars	Current Year	Previous Year
1	Fixed Deposits with Banks (Current Fund)	33,01,00,00,000.00	29,47,00,00,000.00
2	Investment in Government Securities (Current Fund)	17,47,00,00,000.00	17,47,00,00,000.00
	Grand Total	50,48,00,00,000.00	46,94,00,00,000.00

Schedule-7 Current Assets

	Particulars	Current Year	Previous Year
1	Sundry Debtors	43,211.00	4,36,829.00
	CB of Franking Machine	43,211.00	4,28,081.00
	CB of Postage and Stamp		8,748.00
2	Bank Accounts	14,81,90,07,337.24	15,92,75,03,977.26
	CURRENT ACCOUNT	84,05,49,478.80	7,92,21,42,212.70
	SAVING ACCOUNTS	13,97,84,57,858.44	8,00,53,61,764.56
3	STOCK IN HANDS	4,37,59,172.26	7,50,82,230.01
	Grand Total	14,86,28,09,720.50	16,00,30,23,036.27

CENTRAL BOARD OF SECONDARY EDUCATION
 CBSE Integrated Office Complex, Sec.-23, Phase-I, Dwarka, New Delhi - 110077
 1-Apr-24 to 31-Mar-25

Schedule-8 Loans, Advances & Deposits

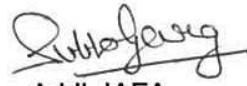
	Particulars	Current Year	Previous Year
1	PISA ADVANCE	-	76,336.00
	Advance to school/other for PISA Projects	-	76,336.00
2	ACCRUED INTEREST	99,43,17,126.37	1,11,95,57,812.45
	Accrued Interest on Bank Deposits/FDR-Earned Leave	28,17,537.48	39,25,371.24
	Accrued Interest on Bank Deposits/FDR-Benevolent Fund	3,66,851.61	6,91,247.00
	Accrued Interest on Bank Deposits/FDR-Current Fund	65,59,17,033.88	76,41,51,395.67
	Accrued Interest on Bank Deposits/FDR-Endowment Fund	5,458.84	-
	Accrued Interest on Bank Deposits/FDR-Gratuity Fund	52,43,755.38	43,61,523.60
	Accrued Interest on Bank Deposits/FDR-Pension Fund	87,20,655.18	3,40,64,215.16
	Accrued Interest on Securities -Current Fund	27,21,95,172.22	27,23,01,172.22
	Accrued Interest on Securities -Earned leave Fund	85,58,499.00	60,19,397.22
	Accrued Interest on Securities -Gratuity Fund	60,73,051.58	31,30,918.25
	Accrued Interest on Securities -Pension fund	3,44,19,111.20	3,09,12,572.09
3	ADVANCE TO EMPLOYEE (NON INTEREST BEARING)	4,46,56,857.17	3,94,71,864.00
	Contingent advance	2,95,31,642.17	2,28,56,435.00
	Conveyance Advance	3,60,585.00	3,60,585.00
	Festival Advance	-	3,420.00
	Medical advance	26,14,790.00	25,01,961.00
	TA/DA advance	1,21,49,840.00	1,37,49,463.00
4	ADVANCE TO SCHOOL CENTRE ETC	2,37,46,234.36	2,32,04,159.36
	Advance for Spot Evaluation Centre (HE/CNS)	23,84,187.00	27,05,787.00
	Advance to CSO/DSO	91,61,409.00	81,91,769.00
	Advance to Exam Centre (Main and Compt exam)	1,19,32,278.36	1,21,02,278.36
	Advance to ROs/Units	2,68,360.00	2,04,325.00
5	ADVANCE TO THIRD PARTIES	24,93,99,086.00	61,04,35,113.00
	Advance for capital work	19,43,45,442.00	52,16,11,962.00
	Advances to contractors for supplies/amc/service/outsourcing	5,50,53,644.00	8,88,23,151.00
6	DEPOSITS-ASSETS	28,27,63,716.00	27,77,52,784.00
	Security Deposits for Electricity	23,21,817.00	5,85,766.00
	Security Deposits for Rent	65,38,863.00	32,77,266.00
	Security Deposits for Telephone/Internet	1,000.00	1,000.00
	Security Deposits with GST Department	27,38,81,436.00	27,38,81,436.00

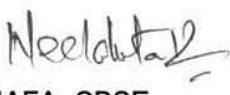
	Security Deposits with Vendor	20,600.00	7,316.00
7	LONG TERM ADVANCE TO EMPLOYEE (INTEREST BEARING)	8,34,820.00	11,35,934.00
	Computer Advance	7,47,586.00	10,09,304.00
	House Building Advance	87,234.00	1,26,630.00
8	OTHER CURRENT ASSETS / RECEIVABLE	5,33,42,576.85	44,20,95,904.26
	Receivable from CBSE Employee Welfare fund	-	3,00,000.00
	POST DUBAI (CGI)	1,00,00,000.00	-
	Receivable From GPF Fund	92,53,178.85	40,56,28,932.26
	Books and Publication Receivable	61,94,200.00	61,94,200.00
	Cheque / DD Deposits but not Cleared	15,84,230.00	17,50,530.00
	Exam Expenses on behalf of Other Ros	2,71,997.00	2,03,543.00
	Excess Debit Given By Bank	5,02,479.00	10,97,298.00
	Fund Receivable from Rusa	2,10,78,462.00	2,10,78,462.00
	Other Amount Receivable	44,58,030.00	58,42,939.00
9	PREPAID EXPENSES	54,63,830.00	1,78,632.00
	Insurance Exp	12,413.00	12,534.00
	Other Prepaid Expenses	54,51,417.00	1,66,098.00
10	TDS RECEIVABLE	20,40,388.80	51,59,438.37
	TDS AY 2024-2025	16,46,742.40	4,90,124.40
	TDS AY 2025-2026	3,68,356.60	-
	TDS AY 2023-2024	-	45,23,305.87
	TDS under GST Receivable	25,289.80	1,46,008.10
11	SPONSERED PROJECTS (Debit Balance)	55,09,584.00	-
	Fund Received From Ministry (Veer Gatha Projects)	55,09,584.00	-
	Grand Total	1,66,20,74,219.55	2,51,90,67,977.44

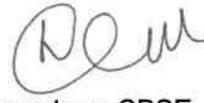
CENTRAL BOARD OF SECONDARY EDUCATION
 CBSE Integrated Office Complex, Sec.-23, Phase-I, Dwarka, New Delhi - 110077

Income & Expenditure Account for the year ended 31st March 2025

	Particulars	Sch.	Current Year	Previous Year
A	Income			
	Academic Receipt	9	15,36,57,55,967.97	19,59,61,84,357.41
	Grants Subsidies	10	-	-
	Income From Investment	11	3,55,50,75,271.51	2,79,06,16,110.47
	Interest Earned	12	57,50,03,235.27	1,52,85,92,263.30
	Other Income	13	15,93,83,934.46	6,80,37,212.64
	Prior Period Incomes	14	10,38,610.00	4,41,32,504.29
	Total-A		19,65,62,57,019.21	24,02,75,62,448.11
B	(Expenditure)			
	Establishment Expenses(staff payment & benefits)	15	2,67,00,99,198.13	2,10,70,62,440.89
	Academic Expenses	16	8,35,24,83,526.65	9,97,86,95,503.27
	Administration and General Expenses	17	74,40,53,775.67	52,92,78,150.84
	Transportation Expenses	18	2,94,34,747.00	2,60,45,095.00
	Repair & Maintenance	19	3,77,90,452.50	4,78,98,344.00
	Finance Cost	20	-	-
	Depreciations	4	26,45,39,532.00	15,87,74,546.00
	Other Expenses	21	3,25,075.00	91,01,784.00
	Prior Period Expenses	22	27,15,48,071.09	22,38,026.00
	Total-B		12,37,02,74,378.04	12,85,90,93,890.00
	Total (A-B)		7,28,59,82,641.17	11,16,84,68,558.11
	Transfer to Building & Equipment and Educational Development Fund			
	Net Surplus transferred to Balance Sheet		7,28,59,82,641.17	11,16,84,68,558.11


 Addl. IAFA


 IAFA, CBSE


 Secretary, CBSE

CENTRAL BOARD OF SECONDARY EDUCATION
 CBSE Integrated Office Complex, Sec.-23, Phase-I, Dwarka, New Delhi - 110077
 1-Apr-24 to 31-Mar-25

Schedule-9 Academic Receipt

	Particulars	Current Year	Previous Year
1	AFFILIATION FEE	74,35,54,209.38	81,02,01,935.28
	Affiliation Fees of Schools	74,35,54,209.38	81,02,01,935.28
2	ANNUAL SPORT FEE	22,42,47,000.00	21,25,87,495.00
	Annual Sports Fees	22,42,47,000.00	21,25,87,495.00
3	CBSE PROJECTS RECEIPTS	1,22,85,970.60	91,73,115.00
	CBSE Heritage India Quiz	61,04,970.60	20,96,109.00
	Science Exhibition fee	61,81,000.00	70,77,006.00
4	EXAMINATION FEE	11,63,58,27,385.13	16,16,17,10,900.87
	Comptt. Exam. Fees	12,73,90,300.00	11,11,38,902.50
	CTET Fee	2,46,19,33,300.00	4,44,18,48,683.20
	Fees received from JNV	16,11,78,078.00	13,37,86,992.00
	KVS/NVS Fee		8,27,81,899.00
	Misc. Exam fee	5,68,800.00	1,89,66,32,555.00
	Sr./Sec. Examination Fees	8,88,47,56,907.13	9,49,55,21,869.17
5	OTHER ACADEMIC RECEIPTS	43,42,73,672.51	38,61,23,495.53
	For copy of Answer Sheets	3,09,94,203.00	1,31,71,099.36
	Rechecking of Results-Income	20,09,50,441.97	5,29,71,342.72
	Supply of MC/DC/DOB/MS	20,23,29,027.54	31,99,81,053.45
6	REGISTRATION FEES	1,44,16,65,691.46	1,23,69,56,571.18
	Registration of Class IX	84,16,94,243.57	69,14,72,095.47
	Registration of Class XI	59,99,71,447.89	54,54,84,475.71
7	TRAINING AND WORKSHOP RECEIPTS	87,39,02,038.89	77,94,30,844.55
	Academic Programs/Project		29,21,100.00
	Aryabhatta Ganit Challenge-Income	24,82,800.00	
	Capacity building programme	87,14,19,238.89	77,65,09,744.55
	Grand Total	15,36,57,55,967.97	19,59,61,84,357.41

CENTRAL BOARD OF SECONDARY EDUCATION
 CBSE Integrated Office Complex, Sec.-23, Phase-I, Dwarka, New Delhi - 110077
 1-Apr-24 to 31-Mar-25

Schedule-11 Income From Investments

	Particulars	Current Year	Previous Year
1	Interest income on Securities -Current Fund	1,27,10,59,000.00	1,27,50,59,413.22
2	Interest on Bank Deposits/FDR-Current Fund	2,28,40,16,271.51	1,51,55,56,697.25
	Grand Total	3,55,50,75,271.51	2,79,06,16,110.47

Schedule-12 Interest Earned

	Particulars	Current Year	Previous Year
1	INTEREST RECEIVED ON		
	Interest on Income tax refund	2,43,180.00	61,02,236.00
	Interest on Loans and Advances	1,78,755.00	4,42,50,536.00
	Interest on Savings Bank Accounts	57,45,81,300.27	1,47,82,39,491.30
	Grand Total	57,50,03,235.27	1,52,85,92,263.30

CENTRAL BOARD OF SECONDARY EDUCATION
 CBSE Integrated Office Complex, Sec.-23, Phase-I, Dwarka, New Delhi - 110077
 1-Apr-24 to 31-Mar-25

Schedule-13 Other Income

	Particulars	Current Year	Previous Year
1	Electricity bill paid by Bank	3,04,183.00	3,39,018.00
2	Other Receipts	60,39,870.30	1,03,58,087.18
3	Provision/Liability written back	13,05,129.00	2,64,192.00
4	Recovery/Feiture of Sec. Deposit /EMD/Pecuniary Penalty	2,93,676.00	49,71,222.00
5	Recovery from Salary	30,69,473.00	22,23,274.00
6	Recovery of GIS	7,16,065.00	6,94,890.00
7	Recovery of License Fees	8,60,808.00	8,78,382.00
8	Recruitment Fees	7,41,70,800.00	-
9	Rent paid by Bank	15,01,017.16	13,32,412.08
10	RTI Fees	55,953.00	42,605.00
11	Sale of Used Ans. Books/Raddi	6,33,13,766.00	3,97,95,493.48
12	Unclaimed Payments (Amount of O/S Cheques)	77,53,194.00	71,37,636.90
	Grand Total	15,93,83,934.46	6,80,37,212.64

Schedule-14 Prior Period Income

	Particulars	Current Year	Previous Year
1	Prior Period Incomes	10,38,610.00	4,41,32,504.29
	Grand Total	10,38,610.00	4,41,32,504.29

CENTRAL BOARD OF SECONDARY EDUCATION
 CBSE Integrated Office Complex, Sec.-23, Phase-I, Dwarka, New Delhi - 110077
 1-Apr-24 to 31-Mar-25

Schedule-15 Staff Payments & Benefits (Establishment Expenses)

	Particulars	Current Year	Previous Year
1	MEDICAL ALLOWANCE / REIMBURSEMENT	10,97,30,215.00	8,29,75,216.00
	Fixed Medical Reimbursement	8,36,35,507.00	5,98,55,639.00
	Medical Reimbursement (Indoor)	1,93,22,860.00	1,85,49,133.00
	Medical Reimbursement (Prolonged Illness/OPD/ (specified diseases)	67,71,848.00	45,70,444.00
2	OTHER ESTABLISHMENT EXPENSES	1,88,38,181.00	30,41,171.00
	Fees/salary to consultants		4,726.00
	GIS payment to lic		56,190.00
	GSII claims	8,89,098.00	4,64,251.00
	Professional fees/consultancy charges to institutions	1,79,49,083.00	25,16,004.00
3	OTHER PAYMENTS TO EMPLOYEE	2,58,40,640.00	2,33,34,074.00
	C.E.A & Tuition fee	1,51,63,945.00	1,38,61,889.00
	Excursion trip	64,25,232.00	45,02,734.00
	Foreign tour	15,52,949.00	22,88,302.00
	LTC encashment		3,17,874.00
	Reimb. of conveyance charges to staff	26,98,514.00	23,63,275.00
4	PAYMENT TO CONTRACTUAL STAFF	30,80,03,661.00	25,60,36,991.00
	LSA in contract/dw	12,18,349.00	12,37,486.00
	Wages to contractual workers (incl. daily wages)	30,67,85,312.00	25,47,99,505.00
5	REIMBURSEMENT TO STAFF	1,29,22,873.00	1,37,46,407.00
	Briefcase	6,84,224.00	5,83,756.00
	Hospitality	39,23,717.00	38,83,135.00
	Mobile Phone /Internet	46,62,066.00	53,85,676.00
	News Paper	36,52,866.00	38,93,840.00
6	RETIREMENT / SUPERANNUATION EXPENSES	75,80,12,879.83	45,17,72,048.47
	Gratuity Payment	6,43,76,668.07	11,59,07,277.87
	Leave encashment on superannuation	9,94,25,716.79	10,77,74,254.88
	Medical allow./reimb. (retired)	5,25,71,635.00	3,73,74,765.00
	Pension & gratuity fund contribution	54,16,38,859.97	19,07,15,750.72
7	SALARY AND ALLOWANCE TO EMPLOYEE	1,31,64,89,765.30	1,13,43,18,494.42
	Leave salary & pension contribution (Ispc)	47,48,965.00	38,93,926.00
	LSA in lieu of (Ota)	2,12,47,000.00	1,96,00,100.00
	N.P.S. Contribution of board	8,14,79,764.00	6,66,87,867.00
	Pay & allow. - non clerical	21,36,66,598.00	20,90,43,586.00
	Pay & allow. - officer	51,93,53,395.00	39,65,40,254.00
	Pay & allow. - sup/clerical	44,45,67,397.00	41,69,22,439.00
	TA/DA to employees of the board (other than exam work)	3,14,26,646.30	2,16,30,322.42
8	20/ 10 days leave encashment to staff	13,97,765.00	1,10,87,424.00
9	Bonus to staff	53,62,273.00	52,82,583.00
10	Honorarium to staff	7,35,32,565.00	12,12,18,636.00
11	LTC/ HTC	35,29,146.00	42,42,298.00
12	Recruitment expenses	3,64,39,234.00	7,098.00
	Grand Total	2,67,00,99,198.13	2,10,70,62,440.89

CENTRAL BOARD OF SECONDARY EDUCATION
 CBSE Integrated Office Complex, Sec.-23, Phase-I, Dwarka, New Delhi - 110077
 1-Apr-24 to 31-Mar-25

Schedule-16 Academic Expenses

	Particulars	Current Year	Previous Year
1	CBSE PROJECTS-EXP	23,02,26,974.50	4,19,75,733.00
	Action Research Project	1,30,500.00	1,70,000.00
	AGILE ATLs and MOBILE ATLs	3,20,06,395.00	
	Aryabhatta Ganit Challenge - expenditure	12,642.00	44,573.00
	Cbse heritage india quiz exp	15,03,933.00	17,92,686.00
	CBSE Reading Mission 2021-23	3,05,991.00	2,58,019.00
	CBSE Shunya Programme		9,128.00
	Celebration of days	18,85,408.50	14,73,224.00
	Centre for Excellence in Assessment	71,627.00	82,945.00
	Confrences of Boards of Education Focused on Strengthening Assessments	85,88,186.00	22,71,920.00
	Expression series	2,71,600.00	3,39,910.00
	Holistic Progressive Card (HPC)	8,31,204.00	3,21,411.00
	National Science Challenge	60,972.00	85,705.00
	National science exhibition exp	61,05,824.00	65,64,502.00
	Resource Development of Stundents/Teachers for Different Programmes	12,14,18,481.00	19,99,153.00
	SAFAL	5,22,94,716.00	2,41,95,122.00
	SQAA	41,81,365.00	23,09,807.00
	Story telling competition	33,088.00	16,500.00
	Veergatha Project	5,25,042.00	41,128.00
2	EXAMINATION EXPENSES	7,17,15,80,250.45	9,57,37,77,756.27
	Centre charges excluding. ta/da	2,62,28,31,540.00	3,66,33,14,673.40
	Checking of Answer Books	2,17,69,202.00	2,50,19,623.00
	Compilation of result through computer	4,50,77,635.00	4,87,38,954.00
	Continuous computer stationery	5,46,63,975.00	5,23,12,043.00
	Deve.& disp. of cd for class ix & xi (sa- i & ii)		11,71,308.00
	Expenses on marking scheme	1,28,55,145.00	1,16,62,578.00
	Expenses on moderation		2,50,456.00
	For other test/exams & misc	14,79,593.00	15,50,236.00

	Installation of software development & support activity (for exam only)		51,81,831.00
	Postage & courier (for examination work)	18,47,15,972.90	15,99,96,851.29
	Pre registration data	10,44,78,019.00	4,42,92,313.00
	Printing of answer books	38,45,89,014.75	33,52,38,390.58
	Printing. of q.p. & other secret work	87,58,65,645.00	1,64,38,47,386.00
	Purchases of safety bags	14,80,420.00	10,03,150.00
	Rechecking of results-Exp	47,25,620.00	20,70,899.00
	Refreshment/hospitality charges (for exam related work)	48,06,462.00	47,03,027.00
	Refund of fee	5,69,054.00	1,83,37,524.00
	Rem. to paper setter/examiners	2,63,75,99,690.00	3,20,42,39,543.00
	Remuneration for secrecy work	8,57,42,993.00	8,62,71,192.00
	Tabu.& Checking of result	7,90,200.00	5,84,425.00
	TA/DA to examiners/other officials for exam incls conveyance	6,03,85,404.00	20,48,47,257.00
	Transportation charges for delivery of question paper/ans. books etc.	6,71,54,665.80	5,91,44,096.00
3	EXPENDITURE ON AFFILIATION	6,96,21,691.00	4,63,64,276.00
	Honorarium &ta/da for insp. of schools	6,96,21,691.00	4,63,64,276.00
4	EXPENDITURE ON SPORT	12,42,65,937.00	5,43,20,200.00
	Sports meet Expenditure	12,42,65,937.00	5,43,20,200.00
5	EXPENDITURE ON VOCATIONAL & TRAINING (OTHER THAN STAFF TRAINING)	75,67,88,673.70	26,22,57,538.00
	Expense on Exposure Visit	61,92,085.00	18,47,405.00
	Expense on Question Bank	44,99,574.00	
	Expenses on cbse study material	3,88,875.00	13,09,209.00
	Expenses on E-Content / Online Courses	2,41,29,687.00	60,28,290.00
	Expenses on Skill Expo	40,97,414.00	30,65,205.00
	Holding of workshops & reference courses (excluding ta/da & hon)	48,49,57,726.00	10,90,59,226.00
	Honorarium and ta/da to resourced person/trainers for academic workshops	23,08,86,576.70	13,96,35,256.00
	Honorarium/sitting allowances and ta/da expenses on vocational cell activities	13,96,015.00	8,21,689.00
	Honorarium to for Subject Expert	1,34,113.00	4,12,138.00
	Honorarium to Technicians	42,500.00	
	Refreshment charges on vocational cell activities	64,108.00	79,120.00
	Grand Total	8,35,24,83,526.65	9,97,86,95,503.27

CENTRAL BOARD OF SECONDARY EDUCATION
 CBSE Integrated Office Complex, Sec.-23, Phase-I, Dwarka, New Delhi - 110077
 1-Apr-24 to 31-Mar-25

Schedule-17 Administrative and General Expenses

	Particulars	Current Year	Previous Year
1	OTHER ADMINISTRATION EXPENSES	25,80,08,702.89	24,09,25,354.90
	Bank charges	8,40,400.04	14,00,010.02
	Bindng charges of records	9,94,490.00	14,27,375.00
	CBSE awards to teacher		7,90,364.00
	Commission on sale of scrap/raddi to mstc	27,93,431.00	16,10,697.43
	Contingencies	27,55,766.00	19,97,352.95
	Expenses on conducting meetings / seminars /workshops (other than specified elsewhere)	49,67,799.60	57,47,838.00
	Expenses on hindi pakhwada/rajbhasha motivation activities	23,37,727.00	24,58,451.00
	Expenses on information technology	83,08,612.00	51,16,146.00
	Hiring of airconditioner/dg sets or other machinary		50,759.00
	Hiring of furniture (other than exam work)	2,38,236.00	2,65,686.00
	Honorarium to non-officials	6,02,198.00	1,96,274.00
	Housekeeping/cleaning expenses	3,00,57,755.25	2,45,35,167.00
	Labour hiring charges	80,80,759.00	59,93,816.00
	Membership renewal fees	5,464.00	1,69,199.00
	Net Exchange Gain/Loss	81,378.00	
	Newspaper and magazines	6,54,937.00	3,55,670.00
	Payment of GST under forward/reverse charge	5,66,946.00	14,41,600.00
	Payment to nsdl against nps services	1,08,585.00	1,09,378.00
	Photocopy expenses (outsourced)	20,92,218.00	13,43,307.00
	Printing of application forms etc. (except answer books)	64,14,340.00	57,00,553.00
	Printing of books/publication	1,66,167.00	46,15,324.00
	Professional charges / fees to consultants	15,66,703.00	19,26,396.00
	Purchase of reference books/journals/magezines	1,19,334.00	2,08,597.00
	Refreshment/hospitality charges (other than specified elsewhere)	25,74,581.00	20,18,589.50
	Scholarship & medals	2,46,28,350.00	2,51,99,591.00

	Sitting allow & ta/da to non-officials for meetings/workshops (other than examination, affiliation and academic work)	9,60,771.00	16,38,541.00
	Training prog. for staff	61,06,311.00	11,69,835.00
	Uniform to driver & non-clerical staff	2,62,500.00	2,10,000.00
	Wages to security guard	14,97,22,944.00	14,32,28,838.00
2	Audit charges	35,28,723.00	25,68,798.00
3	Electric, water & generator charges	5,90,72,008.00	5,04,24,064.00
4	Insurance of office bldg	1,58,675.00	1,64,831.00
5	Legal expenses	2,32,82,803.00	2,58,59,087.00
6	Office stationery	3,67,74,519.98	4,17,77,654.70
7	Postage & courier (other than examination work)	1,43,02,269.79	1,58,94,733.44
8	Publicity & advertisement	76,88,526.00	18,68,375.80
9	Rates & taxes	1,92,20,461.00	40,16,298.00
10	Rent	29,64,90,826.00	12,74,84,314.00
11	Telephone charges	2,55,26,261.01	1,82,94,640.00
	Grand Total	74,40,53,775.67	52,92,78,150.84

CENTRAL BOARD OF SECONDARY EDUCATION
 CBSE Integrated Office Complex, Sec.-23, Phase-I, Dwarka, New Delhi - 110077
 1-Apr-24 to 31-Mar-25

Schedule-18 Transportation Expenses

	Particulars	Current Year	Previous Year
1	HIRING OF TAXI	2,65,44,599.00	2,15,78,210.00
	Daily Basis/Examination purpose	96,47,956.00	68,39,245.00
	Hiring of Taxi Charges-Monthaly (Fixed)	1,68,96,643.00	1,47,38,965.00
2	VEHICALE TAKEN ON LEASE / RENT	28,90,148.00	44,66,885.00
	Petrol, oil & lubricants	15,56,691.00	11,84,669.00
	Transportation charges (other than examination work)	13,33,457.00	32,82,216.00
	Grand Total	2,94,34,747.00	2,60,45,095.00

Schedule-19 Repairs & Maintenance

	Particulars	Current Year	Previous Year
1	REPAI & MAINT ON BUILDING		
	Maintenance of vehicle	3,95,404.00	4,40,024.00
	Repair & maint. of board's build.	2,52,94,596.00	3,84,86,680.00
	Repair & maint. of staff quar	16,94,778.00	8,67,700.00
	Repair of furniture equipment	1,04,05,674.50	81,03,940.00
	Grand Total	3,77,90,452.50	4,78,98,344.00

CENTRAL BOARD OF SECONDARY EDUCATION
 CBSE Integrated Office Complex, Sec.-23, Phase-I, Dwarka, New Delhi - 110077
 1-Apr-24 to 31-Mar-25

Schedule-21 Other Expenses

	Particulars	Current Year	Previous Year
1	Books and publication given as complimentary	-	18,33,160.00
2	Books and publication written off	3,075.00	65,56,836.00
3	consumption of paper in NEET, NET and other misc. Printing	-	7,07,588.00
4	Discount on sale of books and publications	-	4,200.00
5	Premium on Purchase of Govt. Security	3,22,000.00	-
	Grand Total	3,25,075.00	91,01,784.00

Schedule-22 Prior Period Expenses

	Particulars	Current Year	Previous Year
1	Perior Period Expenses	27,15,48,071.09	22,38,026.00
	Grand Total	27,15,48,071.09	22,38,026.00



केन्द्रीय माध्यमिक शिक्षा बोर्ड
CENTRAL BOARD OF SECONDARY EDUCATION

Significant Accounting Policies and Notes on Accounts (Schedule 23)

1. ACCOUNTING CONVENTION

The financial statements are prepared on the basis of Historical Cost Convention, unless otherwise stated and generally on the Accrual method of accounting.

2. REVENUE RECOGNITION

1. All the fees/receipts and interest on savings Bank Account are accounted for on cash basis.
2. Interest on interest bearing advances to staff for House Building and computer advance is accounted for on actual recovery basis though the actual recovery of interest starts after full repayment of the principal amount.
3. Income from interest on Fixed Deposits and Investments is accounted on accrual basis.

3. FIXED ASSETS & DEPRECIATION

1. Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning.
2. Depreciation on Fixed assets is provided on Written down Value method as per Income Tax Act, 1961, amended from time to time at the following rates. Depreciation is provided at the half of rate prescribed for the additions made for less than 6 months

Land	0%	Office Equipment	15%
Buildings		Computer Peripherals	40%
(a) On freehold land	10%	Electric Installations	15%
(b) On leasehold land	0%	Library Books	40%
(c) Ownership flats	5%	Tube Wells and Water Supply	15%
Plant & Machinery	15%	Audio Visual Equipment	40%
Vehicles	15%	Air Conditions/Desert Cooler	15%
Furniture & Fixtures	10%	Intangible Assets	25%



4. INVENTORIES

Stocks are stated at cost.

5. RETIREMENT BENEFITS

Retirements benefits i.e., pension, gratuity and leave encashment are provided on the basis of actuarial valuation. Capitalized Value of pension and gratuity received from previous employers of the Institution's employees, who have been absorbed in the Institution, is credited to the respective Provision Accounts. Pension, Gratuity and leave contribution received in respect of employees on deputation is also credited to the respective fund provisions accounts. The Actual payments of Pension, Gratuity and Leave encashment on retirement are debited in the respective fund provisions accounts. Other retirement benefits i.e. Contribution to New Pension Scheme are accounted on accrual basis (actual payments plus outstanding bills at the end of the year).

6. INVESTMENT

All investments are valued at Face Value

7. Earmarked/Endowment Funds

The Earmarked/Endowment Funds are earmarked for specific purposes. Each of the funds have separate bank account. Those with large balances are also have investments in Government Securities and Term Deposits with Banks. The income interest on savings Bank Accounts are credited to the respective Funds.

The assets created out of Earmarked Funds where the ownership Vests in the Institution, are merged with the assets of the Institution by crediting an equal amount to the Capital Fund. The balance in the respective funds is carried forward and is represented on the assets side by the balance at Bank, Investments and accrued interest.



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Opening Balance in the General Reserve Fund as on 01.04.2024 amounting to Rs 1174.04 Cr has been transferred to Corpus /Capital Fund as the fund has no specific purpose and all the excess/deficit of Income over the Expenditure during a financial year is transferred to the Corpus /Capital Fund.

Opening Balance in the Building, Equipment and Education Development Fund as on 01.04.2024 amounting to Rs 665.15 Cr has been utilized fully during the FY 2024-2025 for the specified purpose., i.e., against the purchase of fixed assets during the year, addition in Capital Work-in-progress during the year and remaining amount towards outstanding capital advance as on 31.03.2025.

8. INVESTMENTS OF EARMARKED FUNDS AND INTEREST INCOME ACCRUED ON SUCH INVESTMENTS:

To the extent not immediately required for expenditure, the amount available against such fund is invested in approved Securities & Bonds or deposited for fixed term with Banks, leaving the balance in Savings Bank Accounts. Interest received, interest accrued and due and interest accrued but not due on such investments are added to the respective funds and not treated as income of the Institution.

9. SPONSORED PROJECTS

In respect of on-going Sponsored Projects, the amounts received from sponsors are credited to the head "Current Liabilities and Provisions – Sponsored Projects" As and when expenditure is incurred /advances are paid against such projects, the concerned project account is debited with allocated overhead charges, the liability account is debited.

10. Income Tax

The organization has been notified under section 10(46) of the Income Tax Act, 1961 upto the FY 2024-25. No provision for tax is therefore made in the accounts.



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11. CAPITAL WORKS IN PROGRESS

1. The payments for incomplete assets are accounted for as Capital Works in Progress on the basis of statements of account from time to time till the completion of the work.
2. Other Fixed assets acquired & pending installation/commissioning are shown as Capital Work-in-Progress.
3. On completion of construction of works or on commissioning of other assets, the completion values are transferred to the respective Asset heads from capital works in progress.
4. In the case of commissioned assets, where final settlement of bills with contractors is yet to be effected, capitalization is done on provisional basis subject to necessary adjustment in the year of final settlement.
5. No depreciation is charged on capital works in progress.

12. INTER BRANCH TRANSACTION

Any fund transferred from Headquarter to or received by Headquarter from ROs/COEs/Units/Pension fund/Gratuity fund has been made part of Branch Balance and neither been shown in the Balance Sheet nor in the expenditure/income side of Income & Expenditure statement during the year.

13. STALE CHEQUES

Cheques issued by the Board but not presented to the Bank up to 3 months from the date of the cheque, are treated as stale cheques and booked as unclaimed payments under current liabilities.



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Schedule – 24

Notes to Accounts forming part of the Balance Sheet and Income & Expenditure Accounts

1. Annual accounts 2024-2025 have been prepared on accrual basis in accordance to the Ministry of Finance Notification No. 10(1)/Misc/2005/TA/450-490 dated 23.07.2006 as advised by the Board of Public Auditors of India vide their letter No.IPAI/111.5/2008-09/2057 dated 20.11.2008.
2. The Annual Accounts 2024-2025 have been prepared (using Tally Prime Software) in the revised format of accounts forwarded by Ministry of HRD vide their letter NO. 29-4/2012-IFD dated 17.04.2015.
3. CBDT, Department of Revenue , Ministry of Finance , Government of India Vide Gazette Notification No.19 dated 10-04-2023 and Gazette Notification No.20 dated 10-04-2023 has notified CBSE under section 10(46) of the Income Tax Act 1961 for the FY 2013-14 and for the period 01.06.2020 to 31.03.2021, FY 2021-22, FY 2022-23, FY 2023-24 and FY 2024-25 respectively. Extension/issuance of notification under section 10(46) of the Income Tax Act 1961 for the FY 2024-25 and onward have already been applied for to CBDT and Income Tax Office.
4. Apart from HQ, there are 17 Regional Offices located at Prayagraj, Ajmer, Bhubaneswar, Bengaluru, Bhopal, Chennai, Chandigarh, Delhi-East, Delhi-West, Dehradun, Guwahati , Noida , Patna, Panchkula, Pune, Thiruvananthapuram & Vijaywada, 5 independent units viz. Professional Examination Unit (PE Unit), Central Teachers Eligibility Test Unit (CTET), Academic Unit, Skill Unit and Training Unit, 18 Centre for Excellence for Teachers at Prayagraj Ajmer, Bhubaneswar, Bengaluru, Bhopal, Chennai, Chandigarh, Delhi-East, Delhi-West, Dehradun, Patna, Guwahati, Noida, Pune, Panchkula , Thiruvananthapuram, Vijaywada & ACCPD Raebareli. A new RO/COE Dubai has been operationalized during the financial year 2024-25. Misc. Exam Unit and UGC NET unit have been closed but have residual balances which are yet to settle.
5. All the figures reported in the above statements are in Indian Rupees and have been rounded off to the nearest rupee.
6. The liability in Pension, Gratuity and Earned Leave has been done on the basis of Actuarial Valuation as on 31.03.2025.



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7. Separate Balance Sheet, Income & Expenditure account and R&P of GP Fund and NPS have been drawn up from the financial year 2014-15.
8. Depreciation has been charged as per rates prescribed by Income tax Act, 1961.
9. The opening balances have been taken from the balances of previous year's Audited accounts.

10. CONTINGENT LIABILITIES

- a. O/o Directorate General of GST Intelligence (Adjudication Cell) had issued Order no. 19/2021-ST dated 11.10.2021 regarding liability of Service Tax on Affiliation fee Rs. 16.07 core against the appeal filled in Show Cause Notice. The Board have contested against the order. An Appeal against the order has been filed with CESTAT on 17.01.2022. The same was also disclosed in the notes to accounts of 2017-18, 2018-19, 2019-20, 2020-21, 2021-22 & 2022-23
- b. O/o Sh Jyotiraditya, Additional Commissioner, Adjudication, Central Tax, GST Delhi East has issued demand Order No. DE/LN/R-152/GST /ADC(JR)/010/2023-24 dated 30-12-2023 imposing GST liability of Rs 261.84 Core on the entire receipt received by Board except Examination fee from the FY 2017-18 to FY 2022-23 against which an appeal dated 28.03.2024 has been filed before the Commissioner (Appeal-I) Central Tax GST New Delhi.

11. CURRENT ASSETS, LOANS AND ADVANCES

In the opinion of the management the current assets, loans and advances of the Board have a realizable value in the ordinary course, at least to the extent shown in the Accounts and the provisions for liabilities are adequate.



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12. GENERAL PROVIDENT FUND ACCOUNTS AND NEW PENSION SCHEME:

Receipts & Payments Account, Income & Expenditure Account (on Accrual basis) & Balance Sheet of the General Provident Fund Accounts as well as the New Pension Scheme for the financial year 2024-25 have been attached separately with the Board's Accounts, as the Provident fund Accounts & the New Pension Scheme Account are owned by the members of those funds & not by the Board.

A. General Provident Fund Account

- i. Prior to 1.04.2014, the Accounts of CBSE Delhi Provident Fund were included in the Annual Accounts of CBSE Delhi. In order to introduce Accrual System of Accounts in the standard format prescribed by Government of India and in view of the fact that the Provident Fund belongs to the members and not the Board, the Provident Fund accounts have been separated from the Board's accounts from 2014-15. However, a separate Receipts and Payments Account, Income and Expenditure Account (on accrual basis) and Balance Sheet have been prepared and annexed to the Board's Accounts.
- ii. The Provident Fund Account is maintained with Canara Bank, CBSE Delhi Branch, New Delhi.
- iii. The subsidiary records e.g. subscriber's ledger, Broadsheets etc. are maintained by the Board.
- iv. Income from investment of Provident Fund accumulation is credited to Provident Fund Reserve & all liabilities on account of interest etc. Credited to the subscriber's accounts are met from this reserve. The balance in the reserve fund is maintained to cover the shortfall in the earnings from investment to the liabilities to subscribers, if any, in future.
- v. Any deficiency of reserve against the accumulated liabilities of the employees of the Board is met out by the Board.



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B. NEW PENSION SCHEME – TIER I

- i. Regular employees who joined the Board's service on and after 1.1.2004 are not entitled to Pension as one of the retirement benefits. They however contribute to a Pension Scheme (New Pension Scheme). The Board's contribution to the NPS is accounted as Establishment expenses.
- ii. The Subscriber's Contribution along with Board's Contribution is transferred to the Trustee Bank i.e. Axis Bank every month.
- iii. The accounts of the New Pension Scheme, which were earlier included as part of the Annual Accounts of Board have been separated from the Board's Accounts from 01.04.2013. However, a separate Receipts and Payments Account, Income and Expenditure Account (on accrual basis) and Balance Sheet have been prepared and annexed to the Board's Accounts.

13. Preparation of CBSE RO/COE Dubai Accounts:

CBSE RO/COE Dubai has operationalized on 02.07.2024. The fund arrangements and other financial aspects for CBSE RO/COE Dubai through CGI Dubai has been made in consultation with MEA & Ministry of Finance and as amended from time to time.

In line with Post, Dubai's banking arrangement, CBSE RO & COE, Dubai has opened a bank account with Bank of Baroda, Dubai on 24.02.2025, named 'CBSE CGI DUBAI', in local currency UAE Dirham (AED).

Consistent with Post, Dubai's accounting practices, CBSE RO & CoE, Dubai maintains its books in INR. For accounting purposes, CBSE RO & CoE, Dubai adheres to the MEA Foreign Exchange Guidelines.

- i. For salary purposes: The yearly rates specifying a fixed Salary Rate of Exchange (SRE) by MEA for drawing salary, including Foreign Allowance are adhered
- ii. For other purposes: The monthly rates specifying the official exchange rate between the Indian Rupee (INR) and foreign currencies for conversion between foreign currencies and INR, or vice versa by MEA are adhered.



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14. GENERAL

- a. Previous year's figures are re-grouped and rearranged wherever required.
- b. Inter Division Balances have been excluded from the Balance Sheet.
- c. Balance of Debtors/Creditors/Sponsored Projects, Endowment funds/Security deposits are subject to confirmation.
- d. From FY 2022-23, all the Regional Offices/Units/Centre of Excellences of CBSE and Headquarter are maintaining their Books of Accounts, i.e., Balance Sheet, Income & Expenditure A/c with depreciation, Receipt & Payment A/c and other allied schedules separately on Tally Software, which is at the yearend consolidated.