



केन्द्रीय माध्यमिक शिक्षा बोर्ड
CENTRAL BOARD OF SECONDARY EDUCATION

CONSOLIDATED ANNUAL ACCOUNTS

FOR THE FINANCIAL PERIOD
APRIL 1ST 2022 TO MARCH 31ST 2023

"शिक्षा केन्द्र", 2, सामुदायिक केन्द्र, प्रीत विहार, दिल्ली - 110092
"Shiksha Kendra", 2, Community Centre, Preet Vihar, Delhi - 110 092
फोन / Telephone : +91-11-22509256, 22509257 वेबसाइट/Website: www.cbse.nic.in

CENTRAL BOARD OF SECONDARY EDUCATION

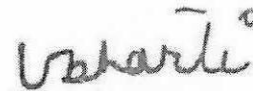
Shiksha Kendra 2, Community Centre, Preet Vihar, Delhi -110092


Balance Sheet

1-Apr-22 to 31-Mar-23

	Particulars	Sch.	Current Year	Previous Year
A	SOURCES OF FUNDS			
	Corpus/Capital Fund	1	39,196,973,255.34	18,156,001,422.05
	DESIGNATE / EARMARKED/ENDOWMENT FUND	2	22,810,090,214.27	42,907,937,507.00
	CURRENT LIABILITIES AND PROVISIONS.	3	5,866,649,728.08	1,742,727,195.74
	Branch / Divisions			
	Profit & Loss A/c			
	Total-A		67,873,713,197.69	62,806,666,124.79
B	APPLICATION OF FUNDS			
	Fixed Assets	4	4,214,189,276.35	3,369,421,081.00
	TANGIBLE ASSETS		2,849,258,380.00	2,545,370,641.00
	Intangible Assets		18,441,562.00	23,308,671.00
	Capital work in progress		1,346,489,334.35	800,741,769.00
	Investments From Earmarked/Endowment Funds	5	5,393,796,828.00	2,586,170,000.00
	Long Term			
	Short Term			
	INVESTMENTS -OTHERS	6	36,970,000,000.00	39,080,232,344.67
	Current Assets	7	19,012,232,467.46	14,251,686,643.71
	Loans, Advances & Deposits	8	2,283,494,625.88	3,519,156,055.41
	Total-B		67,873,713,197.69	62,806,666,124.79


DDO/A.O./Sr A.O./Add IAFA


IAFA, CBSE


Secretary, CBSE

CENTRAL BOARD OF SECONDARY EDUCATION

Schedule-1 Corpus/Capital Fund 1-Apr-22 to 31-Mar-23

	Particulars	Current Year	Previous Year
A			
	Balance as at beginning of the year	18,156,001,422.05	18,156,001,422.05
	Add: Contributions towards Corpus/Capital Fund (Transfer from Building Equip. Fund)	13,561,553,023.00	
	Add: Assets Purchased out of Earmarked Funds (From schedule 2)	899,571,701.35	
	Add: Assets Donated/Gifts Received		
	Add: Excess of Income over expenditure transferred from the Income & Expenditure Account	6,579,847,108.94	
	Total-A	39,196,973,255.34	18,156,001,422.05
B			
	(Deduct) Deficit transferred from the Income & Expenditure Account	-	-
	Total-B		
	Balance at the year end	39,196,973,255.34	18,156,001,422.05

CENTRAL BOARD OF SECONDARY EDUCATION

Schedule-2 Designated/Earmarked/Endowment Funds

1-Apr-22 to 31-Mar-23

Particulars	Benevolent Fund	Building & Equipment and Educational Development Fund	Earned Leave fund	Endowment Fund	General Reserve/ Special Earmarked/ Designated Fund	Gratuity Fund	Pension Fund	Current Total	Previous Total
A.									
a) Opening Balance	10,024,066.00	25,770,920,539.00	543,424,719.00	4,666,351.00	11,740,393,952.00	554,481,349.00	4,284,026,531.00	42,907,937,507.00	42,907,937,507.00
b) Addition during the year	2,408,677.62			288,849.00				2,697,526.62	
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)	12,432,743.62	25,770,920,539.00	543,424,719.00	4,955,200.00	11,740,393,952.00	554,481,349.00	4,284,026,531.00	42,910,635,033.62	42,907,937,507.00
B.									
Utilities/Expenditure towards objectives of funds									
Capital/Revenue Expenditure	1,500,036.00	14,716,962,184.35	543,424,719.00	150,000.00		554,481,349.00	4,284,026,531.00	20,100,544,819.35	
Total(B)	1,500,036.00	14,716,962,184.35	543,424,719.00	150,000.00	-	554,481,349.00	4,284,026,531.00	20,100,544,819.35	-
Closing balance at the year end(A-B)	10,932,707.62	11,053,958,354.65	-	4,805,200.00	11,740,393,952.00	-	-	22,810,090,214.27	42,907,937,507.00

CENTRAL BOARD OF SECONDARY EDUCATION

Schedule-3 Current Liabilities and Provisions

1-Apr-22 to 31-Mar-23

	Particulars	Current Year	Previous Year
1	CURRENT LIABILITIES	255,815,142.08	249,529,653.78
	DEPOSITS-LIABILITY	36,682,864.56	25,819,883.56
	Earnest Money Deposits	27,249,144.00	23,619,962.00
	Other Security Deposit	9,433,720.56	2,199,921.56
	OTHER CURRENT LIABILITIES	199,721,980.52	221,809,129.22
	Other Liabilities	221,158.00	
	Advance Received from Vendor	4,198,133.00	608,976.00
	Exam Fees Payable	95,555,582.90	97,815,882.90
	Excess Credit Given By Bank	5,011,904.22	5,126,123.22
	Expenditure Payable	51,194,569.00	36,234,674.00
	Liability against Stale Cheque	18,038,209.40	18,247,990.00
	Others Payable	7,533,803.00	8,716,373.00
	Payable Towards GPF Fund		36,886,949.10
	Refund against advances yet to settle	17,968,621.00	18,172,161.00
	STATUTORY LIABILITIES	19,410,297.00	1,900,641.00
	TDS U/S 194-1A	2,904,799.00	
	GST Payable	396,601.00	301,551.00
	TCS u/s 206	30,899.00	
	TDS (Under GST)	4,485,418.00	1,255,662.00
	TDS u/s 194C	8,381,445.00	38,892.00
	TDS u/s 194H	7,217.00	
	TDS u/s 194I	179,200.00	160,000.00
	TDS u/s 194J	3,022,920.00	144,536.00
	TDS u/s 194Q	1,798.00	
2	PROVISION	5,549,165,835.00	1,275,982,322.96
	Provision for Accumulated Leave Encashment	520,282,071.00	
	Provision for Gratuity	581,669,481.00	182,784,437.34
	Provision for Superannuation / Pension	4,447,214,283.00	1,093,197,885.62
3	SPONSERED PROJECTS	61,668,751.00	217,215,219.00
	Fund Received From Ministry (NAS Projects)	22,491,581.00	166,636,724.00
	Fund Received From Ministry (PISA Projects)	39,636,987.00	52,388,466.00
	Fund Received From Ministry (World Bank Projects)	(459,817.00)	(1,809,971.00)
	Grand Total	5,866,649,728.08	1,742,727,195.74

CENTRAL BOARD OF SECONDARY EDUCATION

Schedule 3(a) - Sponsored Projects

1-Apr-22 to 31-Mar-23

Sr. No.	Name of the Project	Opening Balance		Receipts/Recoveries during the	Total	Expenditure during the year	Closing Balance	
		Credit	Debit				Credit	Debit
1	Fund Received From Ministry (NAS Projects)	166,636,724.00		3,767,562.00	170,404,286.00	147,912,705.00	22,491,581.00	
2	Fund Received From Ministry (PISA Projects)	52,388,466.00		1,002,268.00	53,390,734.00	13,753,747.00	39,636,987.00	
3	Fund Received From Ministry (World Bank Projects)		1,809,971.00	20,291,954.00	18,481,983.00	18,941,800.00		459,817.00
4	Fund Received From Other Projects							
	Total	219,025,190.00	1,809,971.00	25,061,784.00	242,277,003.00	180,608,252.00	62,128,568.00	459,817.00

CENTRAL BOARD OF SECONDARY EDUCATION

Schedule 4 Fixed Assets

Sl No.	Assets Heads	1-Apr-22 to 31-Mar-23							CI Balance	Dep Opening Balance	Depreciation for the Year	Depreciat on/Adjustment	Total Depreciation	Net On 31-Mar-23	Net on Prev 31-Mar-22
		Op. Balance	Op Adjustment	Op Total	Additions - 1st Half	Additions - 2nd Half	Deductions								
A															
1	Addition/alteration in office building												20,827,214.00	3,480,967.00	134,249.00
2	Addition/alteration in staff quarters			19,872,475.00	740,741.00	3,604,965.00		24,308,181.00	19,738,226.00	1,088,988.00			137,995,803.00	30,898,379.00	24,589,773.00
3	Audio and visual equipments	19,872,475.00		19,872,475.00	8,761,075.00	13,635,682.00		168,894,182.00	121,942,108.00	16,053,695.00			387,050,782.00	123,181,150.00	131,536,254.00
4	Computer & peripherals (excluding software)	148,531,881.00	(34,456.00)	148,497,425.00		7,369,978.00		519,811,932.00	374,375,653.00	13,275,129.00			11,901,980.00	12,659,574.00	10,012,193.00
5	Construction of office building	503,911,927.00	(2,469,951.00)	503,441,976.00	1,158,513.00			24,861,554.00	11,219,897.00	682,083.00			2,541,699,404.00	2,251,267,204.00	
6	Construction of staff quarters	21,233,090.00	2,469,951.00	23,703,041.00			290,479,891.00	47,751.00	2,541,699,404.00				18,324,812.00	6,575,060.00	7,144,575.00
7	Cost of Land	2,251,267,204.00		2,251,267,204.00	262,537.00	302,287.00		24,900,472.00	17,191,073.00	1,133,739.00					
8	Electrical installation	24,335,649.00		24,335,649.00											
9	Establishment of Video Recording Studio														
10	Freehold Land charges														
11	Furniture, fixture & fittings	183,663,084.00	(18,278.00)	183,644,806.00	5,409,299.00	7,305,734.00		199,420,439.00	100,272,440.00	9,246,518.00			109,518,950.00	60,901,483.00	83,391,244.00
12	Leasehold Land charges														
13	Library books	7,681,546.00		7,681,546.00	30,286.00	81,054.00		7,792,866.00	7,540,990.00	84,549.00			7,625,539.00	187,357.00	140,556.00
14	Office equipment	41,701,512.00	189,560.00	41,891,072.00	1,094,716.00	3,843,629.00		47,809,401.00	19,022,718.00	3,969,729.00			23,532,447.00	24,978,954.00	22,078,794.00
15	Plant and machinery	4,905,878.00	(123,116.00)	4,782,762.00	32,350.00			4,815,112.00	2,522,376.00	343,911.00			2,868,287.00	1,948,825.00	2,383,502.00
16	Purchase of motorcar	21,565,488.00	6,330.00	21,571,818.00	5,128,388.00	2,417,839.00		29,118,113.00	11,441,605.00	2,470,132.00			13,911,739.00	15,208,375.00	18,123,882.00
17	Purchase of staff car	7,027,728.00		7,027,728.00				7,027,728.00	4,823,894.00	330,875.00			5,154,459.00	1,873,259.00	2,203,834.00
18	Tubewell and water supply	1,331,872.00		1,331,872.00				1,331,872.00	968,351.00	54,528.00			1,022,878.00	308,993.00	363,521.00
	Total (A)	3,237,029,873.00		3,237,029,873.00	23,417,897.00	328,191,187.00	47,751.00	3,589,591,286.00	691,659,332.00	48,673,674.00			740,333,906.00	2,848,258,380.00	2,545,370,641.00
B															
1	Work in progress	800,741,769.00		800,741,769.00	17,561,205.35	528,180,360.00		1,346,489,334.35							
	Total (B)	800,741,769.00		800,741,769.00	17,561,205.35	528,180,360.00		1,346,489,334.35							
C															
1	Purchases of software (other than for exam work)	37,634,192.00		37,634,192.00	825,032.00	390,040.00		38,849,264.00	14,325,521.00	6,082,181.00			20,407,702.00	18,441,562.00	23,308,671.00
	Total (C)	37,634,192.00		37,634,192.00	825,032.00	390,040.00		38,849,264.00	14,325,521.00	6,082,181.00			20,407,702.00	18,441,562.00	23,308,671.00
	Grand Total (A+B+C)	4,075,405,934.00		4,075,405,934.00	41,804,134.35	857,767,567.00	47,751.00	4,974,920,884.35	795,984,853.00	54,755,755.00			760,740,608.00	4,214,189,276.35	3,369,421,081.00

CENTRAL BOARD OF SECONDARY EDUCATION

Schedule-5 Investments from Earmarked/Endowment Funds

1-Apr-22 to 31-Mar-23

Sr. No.	Particulars	Current Year	Previous Year
1	Fixed Deposits (Benevolent Fund)	10,000,000.00	9,000,000.00
2	Fixed Deposits (Endowment Fund)	150,000.00	450,000.00
3	Fixed Deposits (Gratuity Fund)	196,463,880.00	
4	Fixed Deposits (Pension Fund)	1,517,916,654.00	
5	Investment in Government Securities (Earned Leave Fund)	350,000,000.00	
6	Investment in Government Securities (Gratuity Fund)	360,000,000.00	280,000,000.00
7	Investment in Government Securities (Pension Fund)	2,766,720,000.00	2,296,720,000.00
8	Terms Deposits with Banks (Earmarked Fund)	192,546,294.00	
	Grand Total	5,393,796,828.00	2,586,170,000.00

CENTRAL BOARD OF SECONDARY EDUCATION

Schedule-6 Investments other

1-Apr-22 to 31-Mar-23

Sr No.	Particulars	Current Year	Previous Year
1	Fixed Deposits with Banks (Current Fund) □	19,500,000,000.00	39,080,232,344.67
2	Investment in Government Securities (Current Fund)	17,470,000,000.00	
	Grand Total	36,970,000,000.00	39,080,232,344.67

CENTRAL BOARD OF SECONDARY EDUCATION

Schedule-7 Current Assets

1-Apr-22 to 31-Mar-23

Sr. No.	Particulars	Current Year	Previous Year
1	Sundry Debtors	52,684.00	171,508.00
	CB of Franking Machine	23,310.00	143,293.00
	CB of Postage and Stamp	28,215.00	28,215.00
	Sundry Debtors	1,159.00	-
2	Cash-in-Hand		4,478.00
3	Bank Accounts	18,965,987,670.87	14,123,753,219.71
	BANK BALANCE	18,965,987,670.87	14,123,753,219.71
	CURRENT ACCOUNT	5,761,914,465.17	748,448.01
	SAVING ACCOUNTS	13,204,073,205.70	14,123,004,771.70
4	STOCK IN HANDS	46,192,112.59	127,757,438.00
	Grand Total	19,012,232,467.46	14,251,686,643.71

CENTRAL BOARD OF SECONDARY EDUCATION

Schedule-8 Loans, Advances & Deposits
1-Apr-22 to 31-Mar-23

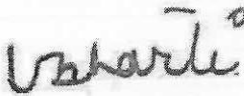
	Particulars	Current Year	Previous Year
1	PISA ADVANCE	3,026,377.00	16,616,024.00
	Advance to school/other for PISA Projects	3,026,377.00	16,616,024.00
		996,025,366.01	1,091,662,079.44
2	ACCRUED INTEREST	4,827,211.34	
	Accrued Interest on Bank Deposits-DR-Earned Leave	743,615.00	
	Accrued Interest on Savings/Sweep Account	5,741.00	24,716.00
	Accrued Interest on Bank Deposits-DR-Benefit Fund		1,066,127,639.44
	Accrued Interest on Bank Deposits-DR-Current Fund	1,127.00	12,153.00
	Accrued Interest on Bank Deposits-DR-Gratuity Fund	4,025,826.74	
	Accrued Interest on Bank Deposits-DR-Leave Fund	38,054,767.51	
	Accrued Interest on Bank Deposits-DR-Pension Fund	270,611,759.00	
	Accrued Interest on Securities -Current Fund	6,019,877.00	
	Accrued Interest on Securities -Earned Leave Fund	3,140,817.00	2,793,483.00
	Accrued Interest on Securities -Gratuity Fund	30,189,590.00	22,704,006.00
	Accrued Interest on Securities -Pension Fund	94,729,190.00	99,007,097.00
3	ADVANCE TO EMPLOYEE (NON INTEREST BEARING)	86,963,706.00	88,483,284.00
	Contingent advance	362,441.00	369,221.00
	Conveyance Advance	4,695.00	4,695.00
	Festival Advance	1,304,940.00	4,344,483.00
	Medical advance	6,093,408.00	5,791,444.00
	TADA advance	182,321,895.40	306,063,046.40
4	ADVANCE TO SCHOOL CENTRE ETC	51,611,456.00	789,768.00
	Advance for Spot Evaluation Centre (IBANS)	5,992,127.00	980,000.00
	Advance to CSO/ASO	121,513,987.40	304,988,953.40
	Advance to Exam Centre (Main and Compit exams)	204,325.00	204,325.00
	Advance to ROs/Units	497,758,808.00	640,907,809.12
5	ADVANCE TO THIRD PARTIES	354,080,000.00	578,573,310.35
	Advance for capital work	2,000.00	
	Advance for marking scheme	147,963,808.00	62,354,499.00
	Advances to contractors for supply/works/vehicles/maintenance	15,473,047.00	17,573,047.00
6	DEPOSITS-ASSETS	138,295.00	138,295.00
	Security Deposits for Electricity	9,277,266.00	5,377,266.00
	Security Deposits for Rent	1,000.00	1,000.00
	Security Deposits for Telephone/Internet	12,056,486.00	12,056,486.00
	Security Deposits with GST Department	1,282,487.00	1,070,210.00
7	LONG TERM ADVANCE TO EMPLOYEE (INTEREST BEARING)	1,116,461.00	849,433.00
	Computer Advance	166,026.00	270,785.00
	House Building Advance	451,062,357.58	1,307,918,834.20
8	OTHER CURRENT ASSETS / RECEIVABLE	182,784,487.34	1,091,197,885.62
	Receivable from HQ (Gratuity)		300,000.00
	Receivable from HQ (Pension)	360,000.00	300,000.00
	Receivable from CHSE Employee Welfare fund	419,008,126.58	
	Receivable from GPF Fund	6,194,200.00	6,194,200.00
	Books and Publication Receivable	1,727,763.00	261,930.00
	Cheque / DD Deposits but not Cleared	148,141.00	316,446.00
	Exam Expenses on behalf of Other Rows	545,500.00	545,500.00
	Exam Fee Receivable	649,728.00	628,332.00
	Except Debt Given By Bank	21,078,462.00	21,078,462.00
	Fund Receivable from Rows	1,387,877.00	1,855,307.40
	Other Amount Receivable	22,560.00	154,355.84
	Rest Receivable	182,050.00	309,391.00
9	PREPAID EXPENSES	103,392.00	311,274.00
	Insurance Exp.	78,654.00	299,117.00
	Other Prepaid Expenses	41,633,147.89	37,128,509.02
10	TDS RECEIVABLE	21,269,207.00	21,269,207.00
	TDS AY 2019-2020	4,575,506.00	4,575,506.00
	TDS AY 2020-2021	1,717,771.02	1,717,771.02
	TDS AY 2021-2022	9,547,298.00	9,547,298.00
	TDS AY 2022-2023	4,523,105.87	
	TDS AY 2023-2024		18,667.00
	TDS under GST Receivable		
	Grand Total	2,283,494,625.88	3,519,156,855.41

CENTRAL BOARD OF SECONDARY EDUCATION

Income & Expenditure Account for the year ended
1-Apr-22 to 31-Mar-23

	Particulars	Sch.	Current Year	Previous Year
A	Income			
	Academic Receipt	9	16,366,138,918.20	12,696,372,142.33
	GRANTS SUBSIDIES	10		
	Income From Investment	11	1,717,348,472.06	1,683,891,569.00
	Interest Earned	12	612,434,387.65	455,842,174.00
	Other Income	13	186,153,674.50	48,677,166.91
	PERIOR PERIOD INCOMES	14	75,721,076.38	1,064,799.00
	Total-A		18,957,796,528.79	14,885,847,851.24
B	(Expenditure)			
	Establishment Expenses(staff payment & benefits)	15	1,710,207,403.73	1,665,123,637.42
	ACADEMIC EXEPNSES	16	9,995,272,532.33	1,595,851,325.00
	ADMINISTRATION AND GENERAL EXPENSES	17	537,189,776.27	443,502,324.00
	TRASNSPORTATION EXPENSES	18	22,633,299.00	16,568,676.00
	Repair & Maintainance	19	50,204,573.00	39,445,438.00
	Finance Cost	20		
	Depreciations	4	54,755,755.00	48,813,142.00
	Other Expenses	21	6,741,353.00	88,770,072.00
	PERIOR PERIOD EXPENSES	22	944,727.52	4,093,290.00
	Total-B		12,377,949,419.85	3,902,167,904.42
	Total (A-B)		6,579,847,108.94	10,983,679,946.82
	Transfer to Building & Equipment and Educational Development Fund			8,799,615,911.00
	Net Surplus transferred to Balance Sheet		6,579,847,108.94	2,184,064,036.00


DDO/A.O./Sr A.O./Add IAFA


IAFA, CBSE


Secretary, CBSE

CENTRAL BOARD OF SECONDARY EDUCATION

Schedule-9 Academic Receipt

1-Apr-22 to 31-Mar-23

Sr. No.	Particulars	Current Year	Previous Year
1	AFFILIATION FEE	709,113,786.67	767,716,955.32
	Affiliation Fees of Schools	709,113,786.67	767,716,955.32
2	ANNUAL SPORT FEE	204,010,000.00	205,540,000.00
	Annual Sports Fees	204,010,000.00	205,540,000.00
3	CBSE PROJECTS RECEIPTS	6,845,900.00	1,269,184.00
	CBSE Heritage India Quiz	2,276,400.00	-
	Science Exhibition fee	4,569,500.00	-
	Capacity Building programme/SAHODAYA EVENT	-	1,269,184.00
4	EXAMINATION FEE	13,406,634,699.76	10,341,955,813.51
	Comptt. Exam. Fees	97,481,528.00	159,010.00
	CTET Fee	1,885,371,650.20	2,057,801,996.10
	Fees received from JNV	190,765,273.00	167,298,636.00
	KVS/NVS Fee	2,329,550,673.98	1,671,576.00
	Misc. Exam fee	13,654,088.72	42,420.00
	Sr./Sec. Examination Fees	8,889,811,485.86	8,114,982,175.41
5	OTHER ACADEMIC RECEIPTS	316,068,919.15	114,255,850.50
	For copy of Answer Sheets	2,802.00	344.00
	Rechecking of Results-Income	83,988,959.23	-
	Supply of MC/DC/DOB/MS	232,077,157.92	114,255,506.50
6	REGISTRATION FEES	1,337,499,396.38	1,263,589,319.00
	Registration of Class IX	765,346,081.07	717,147,681.00
	Registration of Class XI	572,151,365.31	546,441,638.00
	Regn. For Class IX (CBSE - i)	1,950.00	-
7	TRAINING AND WORKSHOP RECEIPTS	385,966,216.24	2,045,020.00
	Academic Programs/Project	3,199,100.00	-
	Capacity building programme	382,767,116.24	2,045,020.00
	Grand Total	16,366,138,918.20	12,696,372,142.33

CENTRAL BOARD OF SECONDARY EDUCATION

Schedule-11 Income From Investments

1-Apr-22 to 31-Mar-23

	Particulars	Current Year	Previous Year
1	Interest income on Securities -Current Fund	625,472,875.67	-
2	Interest on Bank Deposits/FDR-Current Fund	1,091,875,596.39	1,683,891,569.00
	Grand Total	1,717,348,472.06	1,683,891,569.00

Schedule-12 Interest Earned

1-Apr-22 to 31-Mar-23

	Particulars	Current Year	Previous Year
I	INTEREST RECEIVED ON	612,434,387.65	455,842,174.00
	Interest on Loans and Advances	95,550.00	83,801.00
	Interest on Savings Bank Accounts	612,338,837.65	455,755,716.00
	Interest on Others	-	2,657.00
	Grand Total	612,434,387.65	455,842,174.00

Schedule-13 Other Income

1-Apr-22 to 31-Mar-23

	Particulars	Current Year	Previous Year
1	Discount / Premium on purchase of Securities	99,103,150.00	
2	Electricity bill paid by Bank	1,058,331.20	139,816.00
3	Other Receipts	8,087,940.07	9,375,706.79
4	Recovery/Feiture of Sec. Deposit /EMD/Pecuniary Penalty	396,203.00	300,994.36
5	Recovery from Salary	2,223,180.00	1,478,196.00
6	Recovery of GIS	1,490,636.00	1,882,674.00
7	Recovery of License Fees	694,889.00	624,522.00
8	Rent paid by Bank	1,408,147.09	1,526,129.76
9	RTI Fees	55,896.00	59,374.00
10	Sale of Used Ans. Books/Raddi	54,543,536.00	31,991,219.00
11	Unclaimed Payments (Amount of O/S Cheques)	17,091,766.14	1,298,535.00
	Grand Total	186,153,674.50	48,677,166.91

Schedule-14 Prior Period Income

1-Apr-22 to 31-Mar-23

	Particulars	Current Year	Previous Year
I	Perior Period Incomes	75,721,076.38	1,064,799.00
	Grand Total	75,721,076.38	1,064,799.00

CENTRAL BOARD OF SECONDARY EDUCATION

Schedule-15 Staff Payments & Benefits (Establishment Expenses)

1-Apr-22 to 31-Mar-23

	Particulars	Current Year	Previous Year
1	MEDICAL ALLOWANCE / REIMBURSEMENT	76,608,088.00	65,349,773.00
	Fixed Medical Reimbursement	55,356,161.00	
	Medical Reimbursement (Indoor)	16,970,823.00	65,349,773.00
	Medical Reimbursement (Prolonged illness/OPD/ (specified diseases)	4,281,104.00	
2	OTHER ESTABLISHMENT EXPENSES	4,118,573.00	3,042,663.00
	Fees/salary to consultants	9,353.00	9,424.00
	GIS payment to lic	1,119,005.00	1,401,492.00
	GSLI claims	631,208.00	909,788.00
	Professional fees/consultancy charges to institutions	2,359,007.00	721,959.00
3	OTHER PAYMENTS TO EMPLOYEE	32,947,295.86	50,811,560.21
	C.E A & Tuton fee	13,570,024.00	10,530,893.00
	Excursion trip	10,129,528.00	
	Foreign tour	539,057.00	125,323.00
	Interest on GPF A/C	1,546,114.86	37,846,626.21
	LTC encashment	5,258,000.00	98,000.00
	Reimb of conveyance charges to staff	1,904,572.00	2,210,718.00
4	PAYMENT TO CONTRACTUAL STAFF	269,074,276.00	248,890,643.00
	LSA in contract/dw	2,086,519.00	1,071,637.00
	Wages to contractual workers (incl. daily wages)	266,987,757.00	247,819,006.00
5	REIMBURSEMENT TO STAFF	15,437,309.00	14,657,881.00
	Briefcase	917,014.00	
	Hospitality	3,930,672.00	14,657,881.00
	Mobile Phone /Internet	7,110,505.00	
	News Paper	3,479,118.00	
6	RETIREMENT / SUPERANNUATION EXPENSES	223,594,748.42	(90,337,748.35)
	Medical allow./reimb. (retired)	35,592,934.00	25,261,813.00
	LEAVE ENCASHMENT ON SUPERANNUATION	-	33,293,341.00
	Pension & gratuity fund contribution	188,001,814.42	(148,892,902.35)
7	SALARY AND ALLOWANCE TO EMPLOYEE	1,015,832,270.00	799,922,081.00
	Leave salary & pension contribution (lspe)	140,789.00	21,722,067.00
	LSA in lieu of (Ota)	20,202,650.00	11,477,353.00
	N.P.S. Contribution of board	55,291,760.00	26,029,783.00
	Pay & allow. - non cerical	189,140,407.00	139,564,584.00
	Pay & allow. - officer	331,207,160.00	255,843,887.00
	Pay & allow. - sup/clerical	403,889,102.00	335,283,700.00
	TA/DA to employees of the board (other than exam work)	15,960,402.00	10,000,707.00
8	20/ 10 days leave encashment to staf	4,054,867.45	561,695,704.00
9	Bonus to staff	4,689,448.00	3,397,207.00
10	Honorarium to staff	57,276,764.00	3,046,391.00
11	LTC/ HTC	6,558,528.00	1,559,054.00
12	Recruitment expenses	15,236.00	3,088,428.56
	Grand Total	1,710,207,403.73	1,665,123,637.42

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Schedule-16 Academic Expenses

1-Apr-22 to 31-Mar-23

	Particulars	Current Year	Previous Year
1	CBSE PROJECTS-EXP	34,812,365.00	9,033,015.00
	Capacity building programmes	370,697.00	2,708,584.00
	Cbse heritage india quiz exp	1,356,017.00	
	CBSE reading contest	218,908.00	1,088,580.00
	CBSE Shriya Programme	55,425.00	
	Celebration of days	1,924,024.00	432,035.00
	Confrences of Boards of Education Focused on Strengthening Assessments	240,752.00	
	Expression series	493,362.00	304,530.00
	Holistic Progressive Card (HPC)	1,134,192.00	
	National Science Challenge	41,029.00	
	National science exhibition exp	3,139,513.00	494,550.00
	Resource Development of Students/Teachers for Different Programmes	1,683,232.00	
	SAFAL	21,328,523.00	
	SQAA	2,656,691.00	
	Udaan	170,000.00	4,004,736.00
2	EXAMINATION EXPENSES	9,798,113,286.33	1,528,011,595.00
	Centre charges excluding ta/da	7,212,690,898.00	139,172,843.00
	Checking of Answer Books	18,289,949.00	2,624,654.00
	Compilation of result through computer	46,933,677.00	26,567,463.00
	Continuous computer stationery	35,478,097.00	37,835,793.00
	Expenses on marking scheme	7,173,779.00	636,155.00
	For other test/exams & misc	1,052,151.00	10,000.00
	Hiring of jammers	4,400,987.00	
	Postage & courier (for examination work)	126,610,311.92	38,303,836.00
	Pre registration data	64,805,669.00	3,808,822.00
	Printing of answer books	429,738,148.41	233,685,783.00
	Printing of q.p. & other secret work	455,816,065.00	433,907,270.00
	Purchases of safety bags	783,443.00	658,202.00
	Rechecking of results-Exp	1,255,053.00	735,331.00
	Refreshment/hospitality charges (for exam related work)	3,748,889.00	1,942,657.00
	Refund of fee	66,969,703.00	17,813,608.00
	Rem. to paper setter/examiners	1,162,232,251.00	521,764,562.00
	Remuneration for secrecy work	89,018,736.00	9,775,620.00
	Tablr. & Checking of result	674,445.00	
	TA/DA to examiners/other officials for exam incls conveyance	22,366,819.00	40,330,864.00
	Transportation charges for delivery of question paper/ans. books etc.	48,074,215.00	18,438,132.00
3	EXPENDITURE ON AFFILIATION	48,265,185.00	45,836,412.00
	Honorarium &ta/da for insp. of schools	48,265,185.00	45,836,412.00
4	EXPENDITURE ON SPORT	39,916,676.00	48,200.00
	Sports meet Expenditure	39,916,676.00	48,200.00
5	EXPENDITURE ON VOCATIONAL & TRAINING (OTHER THAN STAFF TRAINING)	74,165,020.00	12,922,103.00
	Expenses on cbse study material	9,275.00	
	Expenses on E-Content / Online Courses	240,000.00	
	Expnsaes on Printing of Certificate (VOC)	1,629,261.00	201,480.00
	Holding of workshops & reference courses (excluding ta/da & hon)	47,246,956.00	1,559,020.00
	Honorarium and ta/da to resourceed person/trainers for academic workshops	24,458,838.00	10,137,784.00
	Honorarium/sitting allowances and ta/da expenses on vocational cell activities	512,656.00	999,536.00
	Refreshment charges on vocational cell activities	68,034.00	24,283.00
	Grand Total	9,995,272,532.33	1,595,851,325.00

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Schedule-17 Administrative and General Expenses
1-Apr-22 to 31-Mar-23

	Particulars	Current Year	Previous Year
		247,226,892.97	186,154,283.00
1	OTHER ADMINISTRATION EXPENSES		
	Bank charges	1,371,496.84	426,218.00
	Binding charges of records	1,039,330.00	828,407.00
	CBSE awards to teacher	3,706,058.00	1,605,916.00
	Commission on sale of scrap/raddi to mstc	1,124,311.00	1,402,084.00
	Contingencies	3,249,434.13	3,403,069.00
	Cost of paper purchase	7,103,776.00	
	Expenses on conducting meetings / seminars /workshops (other than specified elsewhere)	1,367,856.00	225,181.00
	Expenses on hindi pakhwada/rajbhasha motivation activities	1,777,533.00	1,086,044.00
	Expenses on information technology	4,175,993.00	11,958,442.00
	Hiring of airconditioner/dg sets or other machinery	858,342.00	1,173,709.00
	Hiring of furniture (other than exam work)	259,280.00	
	Honorarium to non-officials	837,958.00	68,000.00
	Housekeeping/cleaning expenses	23,684,260.00	21,228,672.00
	Labour hiring charges	6,305,405.00	1,598,912.00
	Membership renewal fees	386,450.00	
	Newspaper and magazines	536,627.00	354,781.00
	Payment of GST under forward/reverse charge	2,259,075.00	1,876,824.00
	Payment to nsdl against nps services	86,745.00	169,284.00
	Photocopy expenses (outsourced)	1,441,756.00	1,502,012.00
	Printing of application forms etc. (except answer books)	2,722,538.00	2,118,478.00
	Printing of books/publication	515,660.00	1,403,462.00
	Professional charges / fees to consultants	1,417,545.00	1,661,479.00
	Purchase of reference books/journals/magezines	115,586.00	111,322.00
	Refreshment/hospitality charges (other than specified elsewhere)	1,547,903.00	574,756.00
	Scholarship & medals	47,667,898.00	8,217,160.00
	Sitting allow & ta/da to non-officials for meetings/workshops (other than examination, affiliation and academic work)	1,189,981.00	1,916,389.00
	Training prog. for staff	2,620,164.00	69,324.00
	Uniform to driver & non-clerical staff	265,000.00	230,000.00
	Wages to security guard	127,592,932.00	120,944,358.00
2	Audit charges	3,296,445.00	2,619,533.00
3	Electric, water & generator charges	51,314,479.00	39,288,316.00
4	Insurance of office bldg	79,681.00	558,613.00
5	Legal expenses	31,414,398.00	28,693,957.00
6	Office stationery	28,010,498.00	17,836,235.00
7	Postage & courier (other than examination work)	22,529,497.30	34,211,481.00
8	Publicity & advertisement	2,255,066.00	3,593,909.00
9	Rates & taxes	4,660,330.00	4,454,111.00
10	Rent	132,198,788.00	111,948,310.00
11	Telephone charges	14,203,701.00	14,143,576.00
	Grand Total	537,189,776.27	443,502,324.00

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Schedule-18 Transportation Expenses

1-Apr-22 to 31-Mar-23

	Particulars	Current Year	Previous Year
1	HIRING OF TAXI	17,273,994.00	12,135,794.00
	Daily Basis / Examination purpose	5,874,084.00	
	Hiring of Taxi Charges-Monthly (Fixed)	11,399,910.00	12,135,794.00
2	VEHICLE TAKEN ON LEASE / RENT	5,359,305.00	4,432,882.00
	Petrol, oil & lubricants	1,564,789.00	1,390,824.00
	Transportation charges (other than examination work)	3,794,516.00	
			3,042,058.00
	Grand Total	22,633,299.00	16,568,676.00

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Schedule-19 Repairs & Maintenance

1-Apr-22 to 31-Mar-23

	Particulars	Current Year	Previous Year
1	REPAI & MAINT ON BUILDING		
	Maintenance of vehicle	384,551.00	-
	Repair & maint. of board's build.	38,730,009.00	32,655,400.00
	Repair & maint. of staff quar	965,038.00	464,150.00
	Repair of furniture equipment	10,124,975.00	6,011,679.00
	Plant & Machinery	-	314,209.00
	Grand Total	50,204,573.00	39,445,438.00

Schedule-21 Other Expenses

1-Apr-22 to 31-Mar-23

	Particulars	Current Year	Previous Year
1	Books and publication given as complimentary	440.00	88,380,170.00
2	Books and publication written off	6,737,965.00	32,685.00
3	Discount on sale of books and publications	2,948.00	15,571.00
4	Consumption of paper in NEET, NET and other misc. Printing	-	341,646.00
	Grand Total	6,741,353.00	88,770,072.00

Schedule-22 Prior Period Expenses

1-Apr-22 to 31-Mar-23

	Particulars	Current Year	Previous Year
1	Perior Period Expenses	944,727.52	4,093,290.00
	Grand Total	944,727.52	4,093,290.00



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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) Fees from students and interest on savings Bank Account are accounted for on cash basis.
- 2) Interest on interest bearing advances to staff for House Building, motor car advance and computers is accounted for on accrual 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



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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 contribution received in respect of employees on deputation is also credited to the Provision for Pension Account. 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).



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6. INVESTMENT

All investments are valued at cost.

7. Earmarked/Endowment Funds

The following long terms 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.

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, or the concerned project account is debited with allocated overhead charges, the liability account is debited.



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10. 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
- 6)

11. 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.

12. 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

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

1. Annual accounts 2022-23 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 2022-23 have been prepared in the revised format of accounts forwarded by Ministry of HRD vide their letter NO. 29-4/2012-IFD dated 17.04.2015. CBSE uses Tally Prime Software for maintenance of accounts and its annual consolidation. Customization have been done in the software in order to prepare the annual accounts as per the format prescribed by Ministry of Finance, GOI for the autonomous bodies
3. CBDT, Department of Revenue , Ministry of Finance , Government of India Vide Gazatte Notification No.19 dated 10-04-2023 and Gazatte 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. In view of such notification the fund accumulated under Building & Equipment and Education Development Fund in the FY 2020-21 and FY 2021-22 has been transferred to Capital Fund. For the Fy 2022-23 , Excess of income over Expenditure is transferred to Capital.Fund.
4. There are 17 Regional Offices located at Allahabad, Ajmer, Bhubaneswar, Bengaluru, Bhopal, Chennai, Chandigarh, Delhi-East, Delhi-West, Dehradun, Guwahati , Noida , Patna, Panchkula, Pune,Trivandrum & Vijaywada and 8 independent units viz. AIPMT/NEET, AIEEE/ JEE, Central Teachers Eligibility Test Unit (CTET), Academic, Misc. Exam Unit, UGC-NET, Professional Exam Unit, Skill and Training Unit and 16 Centre for Excellence for Teachers at Allahabad, Ajmer, Bhubaneswar (Kolkata), Bengaluru, Bhopal, Chennai, Chandigarh, Delhi-East, Delhi-West, , Dehradun, Patna, Guwahati, Noida, Pune, Panchkula & Trivandrum (Kochi).



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5. The figures have been rounded off to the nearest rupee.
6. Outstanding payables and receivables shown in the books of accounts include the balances in respective head forwarded by ROs/UNITs/COEs.
7. **The Bank Reconciliation of Academic Unit is under progress**
8. The liability in Pension, Gratuity and Earned Leave has been done on the basis of Actuarial Valuation as on 31.03.2023. I
9. Separate Balance Sheet, Income & Expenditure account and R&P of GP Fund and NPS have been drawn up from the financial year 2014-15.
10. Depreciation has been charged as per rates prescribed by Income tax Act, 1961.
11. The opening balances have been taken from the balances of previous year's Audited accounts. As CBSE is using Tally Prime Software for preparation and consolidation of Annual Accounts, Previous Years closing balances as on 31.03.2022 have been re-grouped wherever required. Further all the opening balance in the Fixed Assets & Capital W-i-P have been taken into the Accounts of CBSE Headquarter. Pension Fund, Gratuity Fund & Earned Leave Fund have been transfer from Schedule 2: "Earmarked fund" to Schedule 3: "Current Liabilities & Provision" under the head Provisions. However, there is no change in the previous year closing balance due to such re-grouping. The details are as under:



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S.No.	Previous Year (as on 31.03.2022)	Revised Previous Years closing balances as per regrouping		
Schedule 3: Current liabilities and provisions				
1	Earnest Money Deposit	2,37,43,575/-	2,36,19,962/-	Other security deposit of Rs 123613/- pertaining to RO Bengaluru have been included in EMD, hence, now transferred to OSD
2	Other security deposit	20,76,309/-	21,99,922/-	
	Total	258,19,884/-	258,19,884/-	
3	Other Current Liabilities	14,28,29,004/-	1,82,45,499	Transfer to "liability against stale cheque"
			6,08,976/-	Transfer to "Advance received from vendor"
			9,78,15,882/-	Transfer to "Exam fees payable"
			19,00,641	Transfer to "Statutory liabilities"
			2,26,74,204/-	Transfer to "Expenditure payable"
	Total	14,28,29,004/-	14,28,29,004/-	15,83,802/-
4	C Liabilities (in P&G Fund) for Stale cheque	2,491/-	2,491/-	Transfer to "liability against stale cheque"



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5	Current liabilities (in P&G Fund) for current fund	71,31,371/-	71,31,371/-	Transferred to "Others payable".
6	Current Liabilities (in P&G Fund) for LEAVE ENCASHMENT	1,086/-	1,086/-	Transferred to "Others payable".
7	Current Liabilities (in P&G Fund) for pension gratuity	1,35,60,470/-	1,35,60,470/-	Transfer to "Expenditure payable"
Schedule 7: Current Assets				
8	C B of franking machine	1,71,508/-	1,43,293/-	Postage stamp of Rs 28,215/-pertaining to RO Ajmer have been included in Franking machine. hence, now transferred to Postage Stamp
	Postage stamp	0.00	28,215/-	
	Total	1,71,508/-	1,71,508/-	
Schedule 7: Loans, Advances & Deposits				
1	Income Accrued- On investments - others	106,61,50,199/-	106,61,27,639.44	Rent receivable of Rs 22,560/- pertaining to RO Bhubaneshwar have been included in Accrued interest, hence, now transferred to Rent receivable
2	Security deposit given against Electricity	1,30,395/-	1,38,295/-	Electricity deposit of Rs 7900/- pertaining to RO Patna have been included in Rent deposit, hence, now transferred to Electricity deposit
	Security deposit given against rent	53,86,166/-	53,77,266/-	<ul style="list-style-type: none"> ➤ Electricity deposit of Rs 7900/- pertaining to RO Patna have been included in Rent deposit, hence, now transferred to Electricity deposit ➤ Telephone deposit of Rs 1000/- pertaining to RO Patna have been included in Rent deposit, hence, now transferred to Telephone deposit
	Security deposit for telephone / internet	0.00	1000/-	➤ Telephone deposit of Rs 1000/- pertaining to RO Patna have been included in Rent deposit, hence corrected
	Total	55,16,561/-	55,16,561/-	
3	Contingent Advance	8,86,99,579/-	8,84,95,254/-	Advance of Rs 2,04,325/- pertaining to "Advance to Ros/Units", Now regrouped.
4	Advance to contractor / supplier	7,43,90,985/-	6,23,34,499/-	Deposit of Rs 1,20,56,486 pertaining to "Deposit with CESTAT in the legal case" transferred to Security deposit with GST Department.
5	TA/DA Advance	59,41,586/-	57,93,444/-	Advance of Rs 148,141/- transfer to "Exam Expenses on behalf of Other RO's/COE's", pertaining to Ro Allahabad.
6	Advance to ROs/Units	-	3,16,446/-	Advance of Rs 148,141/- transfer from "TA/DA Advance", pertaining to Ro Allahabad for CTET exam Advance of Rs 161855/- transfer from "TA/DA Advance", pertaining to Ro Allahabad for NAS Advance of Rs 6450/- transfer from "TA/DA Advance", pertaining to Ro Chandigarh
7	Claims Receivable (EXAM EXPENSES ON BEHALF OF OTHER Ros)	2,89,56,062/-	3,00,000/-	Transferred to "Receivable from CBSE Employee welfare fund "
			61,94,200/-	Transferred to "Books & Publication receivable "
			5,45,500/-	Transferred to "Exam fees receivable "



			2,10,78,462/-	Transferred to "RUSA receivable"	विशा बोर्ड
			1,31,793,84	Transferred to "Rent receivable"	
			5,97,801/-	Transferred to "other amount receivable"	PRIMARY EDUCATION
			1,68,305/-	EXAM EXPENSES ON BEHALF OF OTHER Ros	
	TOTAL		2,89,56,062/-	2,89,56,062/-	
7	Other-Current Assets receivable (Cheque/DD deposited but not cleared)	21,81,436/-	8,63,930/-		Rs 13,17,506 transfer to "other amount receivable "

12. CONTINGENT LIABILITIES

- Board have received scrutiny notice u/s 143 (2) from the Income Tax authorities. Same has been contested by the Board and is expected to be disposed soon.
- O/o Directorate General of GST Intelligence (Adjudication Cell) had issued Order no. 19/2021-ST dated 11.10.2021 against the appeal filed in Show Cause Notice levying Service Tax on the Affiliation fee collection. The Board have contested against the order. An Appeal against the order has been filled 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.

13. 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.

14. GENERAL PROVIDENT FUND ACCOUNTS AND NEW PENSION SCHEME:

Receipts & Payments Account, an Income & Expenditure Account (on Accrual basis) & Balance Sheet of the General Provident Fund Accounts as well as the New Pension Scheme for the year 2023 have been attached, to 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.

15. GENERAL

- Previous year's figures are re-grouped and rearranged wherever required.
- Inter Division Balances have been excluded from the Balance Sheet.



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- (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.

GENERAL PROVIDENT FUND ACCOUNT

1. 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.
2. The Provident Fund Account is maintained with Canara Bank, CBSE Delhi Branch, New Delhi.
3. The subsidiary records e.g. subscriber's ledger, Broadsheets etc. are maintained by the Board.
4. 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.
5. Any deficiency of reserve against the accumulated liabilities of the employees of the Board is met out by the Board.



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NEW PENSION SCHEME – TIER I

1. 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 required to pay a matching contribution, which is accounted as part of the Establishment expenses.
2. The Subscriber's Contribution along with Board's Contribution is transferred to the Trustee Bank i.e. Axis Bank every month.
3. 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.