

Balance Sheet  
KENDRIYA VIDYALAYA SANGATHAN

(Rupees in Crore)

	Actuals				Projected									
	31/03/2015	31/03/2016	31/03/2017	31/03/2018	31/03/2019	31/03/2020	31/03/2021	31/03/2022	31/03/2023	31/03/2024	31/03/2025	31/03/2026	31/03/2027	31/03/2028
<b>SOURCES OF FUND</b>														
(a)CORPUS/CAPITAL FUND	2797.94	2773.21	3031.89	3576.63	2202.17	2662.72	3046.71	2878.70	3002.49	3160.84	3353.86	3582.09	3849.84	4046.32
( b ) DESIGNATED EARMARKED FUNDS	560.11	619.46	613.05	436.22	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
( c )RESTRICTED FUNDS	93.60	46.14	80.29	94.01	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>LOANS/BORROWINGS (HEFA)</b>	0.00	0.00	0.00	0.00	378.00	343.00	311.50	528.50	423.50	318.50	213.50	108.50	0.00	0.00
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>	342.68	498.24	588.23	678.58	13.09	31.25	50.01	69.36	89.31	109.83	130.92	152.56	174.73	197.40
<b>TOTAL</b>	<b>3794.33</b>	<b>3937.05</b>	<b>4313.46</b>	<b>4785.44</b>	<b>2593.26</b>	<b>3036.97</b>	<b>3408.22</b>	<b>3476.57</b>	<b>3515.30</b>	<b>3589.16</b>	<b>3698.28</b>	<b>3843.15</b>	<b>4024.58</b>	<b>4243.72</b>
<b>APPLICATION OF FUNDS</b>														
<b>FIXED ASSETS</b>														
(a)TANGIBLE ASSETS	2292.48	2303.22	2454.76	2660.07	2010.78	2079.78	2850.11	2953.39	2920.07	2916.28	2941.69	2996.27	3080.26	3194.22
(b) INTANGIBLE ASSETS	0.00	1.16	1.61	1.81	1.03	0.83	0.66	0.53	0.42	0.34	0.27	0.22	0.18	0.14
(c ) CAPITAL WORK-IN- PROGRESS	344.96	385.19	409.04	559.71	385.47	738.22	316.35	257.79	305.38	357.73	415.31	478.65	548.32	624.96
<b>CURRENT ASSETS</b>	<b>875.21</b>	<b>710.21</b>	<b>798.15</b>	<b>757.10</b>	<b>11.70</b>	<b>29.86</b>	<b>48.62</b>	<b>67.97</b>	<b>87.91</b>	<b>108.43</b>	<b>129.52</b>	<b>151.17</b>	<b>173.34</b>	<b>196.01</b>
<b>LOANS,ADVANCES &amp; DEPOSITS</b>	<b>281.68</b>	<b>537.27</b>	<b>649.90</b>	<b>806.75</b>	<b>184.28</b>	<b>188.28</b>	<b>192.48</b>	<b>196.89</b>	<b>201.52</b>	<b>206.38</b>	<b>211.49</b>	<b>216.85</b>	<b>222.48</b>	<b>228.39</b>
<b>TOTAL</b>	<b>3794.33</b>	<b>3937.05</b>	<b>4313.46</b>	<b>4785.44</b>	<b>2593.26</b>	<b>3036.97</b>	<b>3408.22</b>	<b>3476.57</b>	<b>3515.30</b>	<b>3589.16</b>	<b>3698.28</b>	<b>3843.15</b>	<b>4024.58</b>	<b>4243.72</b>

Note1. Designated funds and Restricted funds are meant for specific purpose only. These funds are not utilised for Pay and allowances etc. and construction of School Buildings of Govt. financed KVs. As such no projection has been made for these funds

*R. S. Gupta*



SERIAL NO. 8 OF APPLICATION FORM AND CHECK LIST ITEM - E  
KENDRIYA VIDYALAYA SANGATHAN  
INCOME AND EXPENDITURE ACCOUNT

Annexure-1

SN	HEADS OF ACCOUNTS	Actuals						Projected							
		31/03/2015	31/03/2016	31/03/2017	31/03/2018	31/03/2019	31/03/2020	31/03/2021	31/03/2022	31/03/2023	31/03/2024	31/03/2025	31/03/2026	31/03/2027	31/03/2028
	<b>INCOME</b>														
i	Academic Receipts	63.98	70.77	68.40	85.44	89.67	94.15	98.86	103.80	108.99	114.44	120.17	126.17	132.48	139.11
ii	Grants & Donations	3,244.04	3,203.35	3,787.32	4,748.02	5,407.04	6,394.29	7,070.48	7,751.07	8,500.57	9,325.92	10,234.67	11,235.17	12,336.61	13,549.06
iii	Other Incomes including Interest	67.25	68.09	56.15	76.69	92.13	96.74	101.58	106.65	111.99	117.59	123.47	129.64	136.12	142.93
	<b>TOTAL (A)</b>	<b>3,375.27</b>	<b>3,342.20</b>	<b>3,911.86</b>	<b>4,910.15</b>	<b>5,588.84</b>	<b>6,585.18</b>	<b>7,270.92</b>	<b>7,961.53</b>	<b>8,721.56</b>	<b>9,557.95</b>	<b>10,478.30</b>	<b>11,490.98</b>	<b>12,605.21</b>	<b>13,831.09</b>
	<b>EXPENDITURE</b>														
	Staff Payment & Benefits( Estabillshment Expenses.)	3,241.37	3,519.42	3,712.95	5,007.38	5,403.12	6,273.09	6,900.40	7,590.44	8,349.48	9,184.43	10,102.87	11,113.16	12,224.48	13,446.93
ii	Academic Expenses	16.69	11.62	14.52	11.04	19.00	19.95	20.95	21.99	23.09	24.25	25.46	26.73	28.07	29.48
iii	Administrative and General Expenses	34.15	57.29	33.08	66.11	56.55	59.38	62.35	65.47	68.74	72.18	75.79	79.58	83.55	87.73
iv	Repairs & Maintenance	37.00	26.85	43.50	46.06	83.00	87.15	91.51	96.08	100.89	105.93	111.23	116.79	122.63	128.76
v	Interest on loan				0.00	0	0	0	0	56.16	47.39	38.61	29.83	21.06	12.28
vi	Depreciation	258.19	282.03	272.36	313.73	223.68	231.29	316.85	328.28	324.56	324.11	326.93	332.97	342.29	354.95
	<b>TOTAL (B)</b>	<b>3,587.40</b>	<b>3,897.21</b>	<b>4,076.40</b>	<b>5,444.32</b>	<b>5,785.35</b>	<b>6,670.86</b>	<b>7,392.05</b>	<b>8,102.26</b>	<b>8,922.92</b>	<b>9,758.29</b>	<b>10,680.89</b>	<b>11,699.06</b>	<b>12,822.08</b>	<b>14,060.12</b>
	Balance Being Surplus (Deficit) Carried to General Fund	(212.14)	(555.01)	(164.54)	(534.17)	(196.51)	(85.68)	(121.13)	(140.74)	(201.37)	(200.34)	(202.59)	(208.08)	(216.87)	(229.03)

*Badal Gupta*



## Annexure-2

(Rupees in Crore)

## Cash Flows- Yearly - Check list item F and application form serial no.9

S.No.	Particulars	As per Balance Sheet				Projected										
		2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1	Cash on Hand(beginning of year)	262.01	314.57	61.74	212.11	16.15	11.70	29.86	48.62	67.97	87.91	108.43	129.52	151.17	173.34	196.01
2	<b>Cash in flows</b>															
(i)	Receipts-Govt. Grants(Revenue)	2920.28	2898.47	3510.52	4323.01	5407.04	6394.29	7070.48	7751.07	8500.57	9325.92	10234.67	11235.17	12336.61	13549.06	14865.40
(ii)	Receipts-Govt. Grants(Capital)	322.87	380.00	476.73	674.24	231.35	254.49	279.93	307.93	338.72	372.59	409.85	450.84	495.92	545.51	600.06
(iii)	Fees and fines from students	73.05	80.35	78.49	85.40	89.67	94.15	98.86	103.80	108.99	114.44	120.17	126.17	132.48	139.11	146.06
(iv)	Other Income	88.48	81.49	66.51	129.65	92.13	96.74	101.58	106.65	111.99	117.59	123.47	129.64	136.12	142.93	150.07
(v)	Loan from HEFA	0.00	0.00	0.00	0.00	378.00	343.00	311.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	<b>Cash inflow during the year [2(i) to 2(v)]</b>	<b>3404.68</b>	<b>3440.31</b>	<b>4132.25</b>	<b>5212.30</b>	<b>6198.19</b>	<b>7182.67</b>	<b>7862.35</b>	<b>8269.45</b>	<b>9060.28</b>	<b>9930.54</b>	<b>10888.15</b>	<b>11941.82</b>	<b>13101.13</b>	<b>14376.60</b>	<b>15761.60</b>
4	<b>Total Cash inflow (1+3)</b>	<b>3666.69</b>	<b>3754.88</b>	<b>4193.99</b>	<b>5424.41</b>	<b>6214.34</b>	<b>7194.37</b>	<b>7892.21</b>	<b>8318.07</b>	<b>9128.24</b>	<b>10018.45</b>	<b>10996.68</b>	<b>12071.34</b>	<b>13252.30</b>	<b>14549.94</b>	<b>15957.61</b>
5	<b>Cash out flow</b>															
(i)	Staff Payments & Benefits	2938.49	3195.37	3426.30	4603.06	5403.12	6273.09	6900.40	7590.44	8349.48	9184.43	10102.87	11113.16	12224.48	13446.93	14791.62
(ii)	Academic Expenses	28.30	18.75	14.01	10.65	19.00	19.95	20.95	21.99	23.09	24.25	25.46	26.73	28.07	29.48	30.95
(iii)	Administrative and General Expenses	29.25	18.59	18.66	53.86	56.55	59.38	62.35	65.47	68.74	72.18	75.79	79.58	83.55	87.73	92.12
(iv)	Repair and Maintenance	50.13	33.60	42.29	50.53	83.00	87.15	91.51	96.08	100.89	105.93	111.23	116.79	122.63	128.76	135.20
(vi)	Non Recurring Expenditure (including creation of Capital Assets)	305.95	426.83	480.62	690.16	609.35	597.49	591.43	307.93	338.72	372.59	409.85	450.84	495.92	545.51	600.06
(vii)	Projected HEFA Escrow/Refund of loan	0.00	0.00	0.00	0.00	18.90	72.10	103.25	103.25	103.25	103.25	103.25	103.25	103.25	103.25	84.35
(viii)	Interest on HEFA loan	0.00	0.00	0.00		12.72	55.35	73.71	64.94	56.16	47.39	38.61	29.83	21.06	12.28	4.17
6	<b>Total Cash out flow [5 (i) to 5(viii)]</b>	<b>3352.12</b>	<b>3693.14</b>	<b>3981.88</b>	<b>5408.26</b>	<b>6202.64</b>	<b>7164.51</b>	<b>7843.59</b>	<b>8250.10</b>	<b>9040.33</b>	<b>9910.02</b>	<b>10867.06</b>	<b>11920.18</b>	<b>13078.96</b>	<b>14353.93</b>	<b>15738.47</b>
7	<b>Cash Position at the end of the year [4 minus 6]</b>	<b>314.57</b>	<b>61.74</b>	<b>212.11</b>	<b>16.15</b>	<b>11.70</b>	<b>29.86</b>	<b>48.62</b>	<b>67.97</b>	<b>87.91</b>	<b>108.43</b>	<b>129.52</b>	<b>151.17</b>	<b>173.34</b>	<b>196.01</b>	<b>219.14</b>

Note:-

1. In the year 2018-19, under Staff & Payments head, increase is due to the provision of 50% 7th CPC pay arrears and Pension arrears
2. For staff and Payments expenditure, normal increase of 10% has been taken into account.
3. For other Revenue expenditure, normal increase of 5% has been taken into account.
4. It is presumed that there will be a normal increase of 10% in Grants
5. For fees and fines and other income, normal increase of 5% has been considered
6. Prevailing Rate of interest i.e. 8.50% has been considered for HEFA loan

*Badal Gupta*



**Cash Flows- Monthly -Check list item G and application form serial no.9**

(Rupees in Crore)

S.No.	Particulars	April,18	May,18	June,18	July,18	Aug,18	Sept,18	Oct,18	Nov,18	Dec,18	Jan,19	Feb,19	March,19	Total 18-19
1	Cash on Hand (beginning of month)	16.15	2.31	6.81	8.31	26.6	28.1	29.6	48.25	337.25	258.06	169.96	82.01	16.15
2	<b>Cash in flows</b>													
(i)	Receipts-Govt. Grants(Revenue)	396	396	396	396	396	396	396	396	396	396	1051	396.04	5407.04
(ii)	Receipts-Govt. Grants(Capital)	19.28	19.28	19.28	19.28	19.28	19.28	19.28	19.28	19.28	19.28	19.28	19.27	231.35
(iii)	Fees and fines from students	18.13	2.26	2.26	18.11	2.26	2.26	18.24	2.26	2.26	17.11	2.26	2.26	89.67
(iv)	Other Income	15.35	5.64	2.64	3.58	2.64	2.64	3.81	6.64	2.64	14.29	13.71	18.55	92.13
(v)	Loan from HEFA	0	0						378					378
3	Cash Inflow during the month [2(i) to 2(v)]	448.76	423.18	420.18	436.97	420.18	420.18	437.33	802.18	420.18	446.68	1086.3	436.12	6198.19
4	<b>Total Cash inflow (1+3)</b>	464.91	425.49	426.99	445.28	446.78	448.28	466.93	850.43	757.43	704.74	1256.2	518.13	6214.34
5	<b>Cash out flow</b>													
(i)	Staff Payments & Benefits	430.11	386.19	386.19	386.19	386.19	386.19	386.19	386.19	386.19	426.69	1066.1	390.69	5403.12
(ii)	Academeic Expenses	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.62	19
(iii)	Administrative and General Expenses	4.71	4.71	4.71	4.71	4.71	4.71	4.71	4.71	4.71	4.71	4.71	4.74	56.55
(iv)	Repair and Maintenance	6.92	6.92	6.92	6.92	6.92	6.92	6.92	6.92	6.92	6.92	6.92	6.88	83
(vi)	Non Recurring Expenditure( including creation of creation of Capital Assets)	19.28	19.28	19.28	19.28	19.28	19.28	19.28	94.88	94.88	94.88	94.88	94.87	609.35
(Vii)	Projected HEFA Escrow/Refund of loan	0	0	0					18.9					18.9
(Viii)	Interest on HEFA loan	0	0							5.09			7.63	12.72
6	<b>Total Cash out flow 5 (i) to 5(Viii)</b>	462.6	418.68	418.68	418.68	418.68	418.68	418.68	513.18	499.37	534.78	1174.2	506.43	6202.64
7	<b>Cash Position at the end of month [4 minus 6]</b>	2.31	6.81	8.31	26.6	28.1	29.6	48.25	337.25	258.06	169.96	82.01	11.7	11.70

*B. de S. G.*



Cash Flows- Monthly -Check list item G and application form serial no.9

(Rupees in Crore)

April,19	May,19	June,19	July,19	Aug,19	Sep,19	Oct,19	Nov,19	Dec,19	Jan,20	Feb,20	March,20	Total 2019-20	
11.70	340.34	297.37	255.88	246.29	219.07	177.71	151.35	128.34	68.70	69.31	53.75	11.70	
532.85	532.85	532.85	532.85	532.85	532.85	532.85	532.85	532.85	532.85	532.85	532.85	532.94	6394.29
21.21	21.21	21.21	21.21	21.21	21.21	21.21	21.21	21.21	21.21	21.21	21.18	254.49	
19.03	2.373	2.373	19.02	2.373	2.373	19.15	2.373	2.373	17.97	2.373	2.373	94.15	
16.12	5.92	2.77	3.76	2.77	2.77	4.00	6.97	2.77	15.00	14.40	19.48	96.74	
343												343.00	
932.208	562.4	559.2	576.8	559.2	559.2	577.2	563.4	559.2	587	570.8	575.9705	7182.67	
943.908	902.7	856.6	832.7	805.5	778.3	754.9	714.8	687.5	655.7	640.1	629.718	7194.37	
522.76	522.76	522.76	522.76	522.76	522.76	522.76	522.76	522.76	522.76	522.73	522.76	6273.09	
1.659	1.659	1.659	1.659	1.659	1.659	1.659	1.659	1.659	1.659	1.659	1.701	19.95	
4.9455	4.946	4.946	4.946	4.946	4.946	4.946	4.946	4.946	4.946	4.946	4.977	59.38	
7.266	7.266	7.266	7.266	7.266	7.266	7.266	7.266	7.266	7.266	7.266	7.224	87.15	
49.79	49.79	49.79	49.79	49.79	49.79	49.79	49.79	49.79	49.79	49.79	49.8	597.49	
17.15	18.90					17.15		18.90				72.10	
		14.28			14.15			13.52			13.40	55.35	
603.571	605.3	600.7	586.4	586.4	600.6	603.6	586.4	618.8	586.4	586.4	599.862	7164.51	
340.337	297.4	255.9	246.3	219.1	177.7	151.4	128.3	68.7	69.31	53.75	29.846	29.86	

*Badal Gupta*



Cash Flows- Monthly -Check list item G and application form serial no.9

(Rupees in Crore)

April ,20	May,20	June,20	July,20	Aug,20	Sept,20	Oct,20	Nov,20	Dec,20	Jan,21	Feb,21	March,21	Total 2020-21
29.86	319.21	282.70	242.73	240.33	219.41	179.57	177.56	109.43	70.59	78.88	70.16	29.86
589.21	589.21	589.21	589.21	589.21	589.21	589.21	589.21	589.21	589.21	589.21	589.17	7070.48
23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.32	23.31	279.93
19.98	2.49	2.49	19.97	2.49	2.49	20.11	2.49	2.49	18.86	2.49	2.50	98.86
16.92	6.22	2.91	3.95	2.91	2.91	4.20	7.32	2.91	15.75	15.12	20.46	101.58
311.50												311.50
960.94	621.25	617.94	636.45	617.94	617.94	636.85	622.35	617.94	647.16	630.14	635.44	7862.36
990.80	940.46	900.64	879.19	858.27	837.35	816.42	799.91	727.38	717.74	709.02	705.60	7892.21
575.03	575.03	575.03	575.03	575.03	575.03	575.03	575.03	575.03	575.03	575.03	575.07	6900.40
1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.70	20.95
5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.15	62.35
7.59	7.59	7.59	7.59	7.59	7.59	7.59	7.59	7.59	7.59	7.59	8.02	91.51
49.29	49.29	49.29	49.29	49.29	49.29	49.29	49.29	49.29	49.29	49.29	49.24	591.43
32.73	18.90						51.62					103.25
		19.05			18.92			17.93			17.81	73.71
671.59	657.76	657.91	638.86	638.86	657.78	638.86	690.48	656.79	638.86	638.86	656.99	7843.60
319.21	282.70	242.73	240.33	219.41	179.57	177.56	109.43	70.59	78.88	70.16	48.62	48.62

*Badal Gupta*

