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**NAVODAYA VIDYALAYA SAMITI**  
**(AN AUTONOMOUS ORGANISATION OF MINISTRY OF HRD,**  
**DEPARTMENT OF SCHOOL EDUCATION & LITERACY),**  
**B-15, INSTITUTIONAL AREA, SECTOR-62,**  
**NOIDA-201307, DISTT.G.B. NAGAR (UP)**

F.No.1-56/2017-NVS (F&A)/

Dated: 14.12.2017

To

1. The Deputy Commissioner, Navodaya Vidyalaya Samiti, All Regional Offices.
2. The Director/Incharge, Navodaya Leadership Institute, All NLIs.
3. The Principal, Jawahar Navodaya Vidyalaya, All JNVs.
4. The DDO (Hqrs. & Main Account), NVS Hqrs., Noida.
5. All officers at NVS HQ. office.

**Subject:** Implementation of PFMS in Navodaya Vidyalaya Samiti – regarding.

**Sir/Madam,**

It is conveyed by the Ministry of Finance, Deptt. of Expenditure, PFMS vide O.M. No. C-13015/487/MFCGA/PFMS/2017-18/6928-93 dated 6.10.2017 regarding on boarding of all Central Sector Schemes on PFMS, to implement PFMS w.e.f. 01.10.2017. Following actions are to be taken in this regard:

- (1) Opening balance as on 01.10.2017 is to be taken in PFMS. All receipts of grants as well as expenditure and advance made w.e.f. 01.10.2017 are to be recorded in PFMS. All entries as per cash book are to be recorded in PFMS.
- (2) All units are requested to reconcile the monthly closing balance on the last day of the month of PFMS and Cash Book. JNVs are requested to submit monthly closing balance details on PFMS alongwith monthly accounts to ROs for verification/scrutiny. All entries are to be recorded with utmost care on PFMS and balance in cash book should be tallied with balance of PFMS. Monthly accounts of JNVs are to be verified by respective ROs to ensure authenticity of information entered on PFMS portal by JNVs.
- (3) Head-wise expenditures are to be recorded on PFMS. There are three major components/heads i.e. Salaries, General and Capital Assets. There are further sub-heads under each major heads. A list of the same is attached.
- (4) Salary will continue to be disbursed as per existing system. However, net salary will be disbursed through UBI portal and expenditure will be indicated/uploaded on PFMS by HQ. Only expenditure on remittances will be indicated/uploaded by respective ROs/JNVs on PFMS. Accounting treatment of salary payment shall remain as per existing instructions given vide letter No. 1-65/2014-NVS(F&A) dated 23.3.2017.
- (5) Next installment of grant will be given only to those field units which are enrolled on PFMS w.e.f. 1.10.2017 using EAT Module.

Yours faithfully,

*(Handwritten signature)*  
**( Dr. Honnareddy N. )**  
Jt. Commissioner (Admn.)

Copy to Dy. Secretary (UT Division), Deptt. of School Education & Literacy, Ministry of HRD, Shastri Bhavan, New Delhi.

**NAVODAYA VIDYALAYA SAMITI**  
**STATEMENT SHOWING THE HEADS OF ACCOUNT FOR MAPPING UNDER**  
**PFMS UNDER SALARIES OH-36**

<b>S.NO.</b>	<b>HEAD OF ACCOUNT</b>	<b>Broad Component</b>	<b>HEAD CODE</b>
1	Salaries	Salaries	36.01
2	Management share of NPS	Salaries	36.02
3	Management share of CPF	Salaries	36.03

**NAVODAYA VIDYALAYA SAMITI**  
**STATEMENT SHOWING THE HEADS OF ACCOUNT FOR MAPPING UNDER**  
**PFMS UNDES GENERAL OH-31**

<b>S.NO.</b>	<b>HEAD OF ACCOUNT</b>	<b>Broad Component</b>	<b>HEAD CODE</b>
1	Salaries Others	General	31.01
2	Mess	General	31.02
3	Uniforms	General	31.03
4	Text Books	General	31.04
5	Toilet Items	General	31.05
6	Other Misc. Expenditure on Students	General	31.06
7	Rent	General	31.07
8	Water & Elect.	General	31.08
9	Misc. Contingencies	General	31.09
10	CCA / NCC	General	31.1
11	Sports & Culture	General	31.11
12	Scouts & Guide	General	31.12
13	Art & Culture Workshops	General	31.13
14	Recruitment	General	31.14
15	Printing & Publications	General	31.15
16	Trg. Courses	General	31.16
17	Admission Test	General	31.17
18	Vocationalisation	General	31.18
19	Evaluation of Scheme	General	31.19
20	Maintenance of CEP	General	31.2
21	Pace Setting Activities	General	31.21
22	Museum Corner	General	31.22
23	Research Studies	General	31.23
24	Loans & Advances	General	31.24
25	Audit Fees	General	31.25
26	Ex-gratia to Parents	General	31.26
27	Free meal facility to Teaching Staff	General	31.27
28	Professional Development of Teachers	General	31.28
29	M&R	General	31.29

**NAVODAYA VIDYALAYA SAMITI**  
**STATEMENT SHOWING THE HEADS OF ACCOUNT FOR MAPPING UNDER**  
**PFMS UNDER CAPITAL ASSETS OH-35**

<b>S.NO.</b>	<b>HEAD OF ACCOUNT</b>	<b>Broad Component</b>	<b>HEAD CODE</b>
1	Computers	Capital Assets	35.01
2	Library Books	Capital Assets	35.02
3	Other Equipments	Capital Assets	35.03
4	Furniture	Capital Assets	35.04
5	Lab Equipments	Capital Assets	35.05
6	Sports Equipments	Capital Assets	35.06
7	Vehicles	Capital Assets	35.07
8	Gen. Set	Capital Assets	35.08
9	Development of Sports Infrastructures & Expansion of Sports Facilities	Capital Assets	35.09
10	Development of Resource Room in JNVs	Capital Assets	35.10
11	Const. of Buildings	Capital Assets	35.11
12	Construction of Building for Hqrs. Office /R.O/NLIs	Capital Assets	35.12
13	Cost of Land for RO's Buldings	Capital Assets	35.13