* **Important NSB Records:**
  + NSB File
  + SBAP (School Based Action Plan)
  + School Council Proceeding Register
  + Cash Book
  + Voucher files [Head wise]
  + Stock Registers (Consumable and Permanent)
  + Dead Stock Register
  + History Sheet
  + Newspaper and periodical Record
* **NSB File**
  + Notification of Work & Purchase Committee
  + Approved Budget
  + Bank Statements
* **Voucher File Maintenance**
  + The record of receipts and expenditures is maintained in Voucher file.
  + Voucher files are maintained Head wise.
  + One Separate Voucher File for Each Head.
  + Multiple Vouchers of same Head are contained in the same file
  + All vouchers are initially signed by head teacher and members of Work & Purchase Committee and checked by AEO / Liaison Officer and placed in voucher file.

**Voucher File Maintenance**

* Each Voucher contains following documents:
  + Approved Requisition
  + Sanction by HM/Principal
  + Letter to Service Provider/Shop Keeper/Notice/Advertisement
  + Quotation / Tender /Comparative Statement
  + Work / Supply Order
  + Bill
  + Photocopy of Cross Check / Receipt
  + Tax Invoice

**Voucher File Maintenance [Continue]**

* Bill is processed in following way:
  + “Paid out of NSB” stamp
  + Signature of all members of work & Purchase Committee on Backside of bill
  + Signature of HM/Principal on Front side of Bill
  + Receipt of Payment / Receiving Signature / Thumb Sign

**Stock Registers**

* Types of Stock Registers:
  + Permanent Stock Register / Property Register
  + Consumable Stock Register
  + Dead Stock Register
* **Maintaining Stock Register**
  + Head wise [As mentioned in SIS]
  + Update Dead stock after every Auction
  + Update Disposal of Consumable Stock
  + Update Dead Stock
  + Sign of HM against each entry
* **Inventory**
  + SNE of School
  + “Fard” of School Land
  + Covered / Uncovered Area
  + Map of School
  + Detail of Class rooms / Labs / Library / store room/ Staff Room / Activity Room / Washrooms / Washing Points etc.
  + Detail of Furniture
  + Detail of Machinery
* **Budget Register (BCR)** 
  + Head wise Detail of the Budget of Four Quarters
  + Head wise distribution will be approved by school council in SBAP
  + All purchases detail will be entered in register Head wise
  + Ledger (income, expenses and balance sheet) must be updated

**Reference Material**

1. SBAP
2. Requisition
3. Sanction
4. Letter to Service Provider / Vender for want of Quotation
5. Quotation / Tender
6. Comparative Statement
7. Work Supply Order

**Heads & Sub Heads of NSB:**

1. Utility Payments
   1. Electricity
   2. Gas
   3. Water
   4. Internet
   5. Others
2. Purchase of Assets
   1. Furniture
   2. Electrical Appliances
   3. Computer Equipment
   4. Laboratory Equipment
   5. Sports Equipment
   6. Others
3. Civil Works / Construction
   1. Toilet
   2. Boundary wall
   3. Others
4. Repair &Maintenance
   1. Building
   2. Electrical Appliances
   3. Boundary Wall
   4. Others
5. Whitewash / Paints
   1. Class Room
   2. School Building
   3. Boundary wall
   4. Others
6. Teachers hiring
   1. Part Time Coaches
7. School Support staff Hiring
   1. Sweeper
   2. Others
8. Study Material
   1. Notes
   2. Stationary Supplies
   3. Others
9. Teaching Material
   1. Notes
   2. Photocopies
   3. Teaching Aids
   4. White Board & Markers
   5. Others
10. Cleanliness & Hygiene
    1. Soaps
    2. Cleaning Material
    3. others
11. Early Child Hood Education
    1. Care Giver
    2. Repair & Maintenance of Kits
    3. Room Paint and Decoration
    4. Furniture
    5. Others
12. Security Expenses
    1. Security Cameras and other Equipment
    2. Security Guard
    3. Others
13. Miscellaneous
    1. Drinking Water
    2. Bank Charges
    3. Misc. Student related Expenses
    4. Misc. School Council Exp
    5. Carriage and Transportation
    6. General Misc