



केन्द्रीय विद्यालय संगठन
KENDRIYA VIDYALAYA SANGATHAN

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No. F. 110229/14/2012/KVS(HQ)/Audit

दिनांक 18.01.2016

The Deputy Commissioner
Kendriya Vidyalaya Sangathan,
All Regional Offices/ZIETs

Subject: Settlement of all A.G./Internal Audit objections-regarding.

Madam/Sir,

Your attention is invited to this office letter No F. No. 1140228/26/2008-KVS(HQ)/Audit dated 31.07.2014 (copy enclosed for reference) vide which necessary instructions on the common irregularities/observations were issued to all Regional Offices/ZIETs. On reviewing the AG audit report of ROs/KVs following repeated common irregularities/observations have been noticed and accordingly an illustrative list indicating the above said irregularities together with the remedial measures are given below :-

Sl. NO	Common/repeated irregularities	Remedial measures
01	Amount recoverable from sponsoring/Project Authority	Concrete efforts should be made to recover the outstanding amount of overhead charge and after receipt of the information regarding non-receipt of grants/outstanding dues, the matter should be taken up by RO with the sponsoring /project authorities referring the provisions of MOU under intimation to KVS (HQ).
02	Non-settlement of accounts with construction agency/Blockade of funds with executing agencies	RO should take up the matter with construction agency under intimation to SE, KVS (HQ). After receipt of progress report/Final expenditure statement proper accounting treatment, as suggested from time to time by KVS (HQ) should be made in the books of Accounts. A Register to this effect should also be maintained by RO's/KV's

03	Expenditure over and above VVN ceiling/Budget	VVN norms and Provisions as envisaged in the Accounts Code, as amended from time to time, should be followed in true spirit.
04	Short contribution of 5% of yearly VVN Contribution towards Regional (3%) and National Sports Control Board (2%) Non Transfer of mandatory contribution of 20% of yearly VVN collection fees by Vidyalaya to KVS	DCs are requested to follow the instructions issued by KVS (HQ) and transfer the outstanding amount of contribution promptly in respective heads, if any.
05	Non disposal of unserviceable articles	The Principals may be directed to chalk out programme well in advance and to follow the Codal Provisions on the subject for timely disposal of unserviceable items.
06	Payment of service charges/non-deduction of TDS/VAT	DDO should be conversant with various provisions of Income Tax Act 1961, Service Tax Rules and VAT etc. DDO should follow the provision/rules in this regard properly to avoid the applicability of penal provisions as given in the above said Acts/Rules.
07	Comments on Annual Accounts	On receipt of audit report, Principal/DC should take remedial action immediately. It has been observed that in many cases, AG Audit has made the observations on Annual Accounts and in many cases, Principals have assured the AG Audit to make the corrections/Adjustments in the current year Accounts. Deputy Commissioner should ensure that corrections/adjustments as per rules, as suggested by Audit is done by the concerned KVs wherever the observations are made on the Annual Accounts. It should be attended immediately and corrected as suggested by Audit/RO/KVS (HQ).

08	Personal claim/Service Book etc	As already pointed out time and again, the objected amount of overpayment should be recovered by the DDO immediately from the concerned without waiting for the further reminder etc. Timely completion of various entries should be done in the service books. The service Books of the employees who are going to retire within next five years should be completed in all respects so that the concerned employee may get his retirement benefits within prescribed time limit.
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This may be treated as urgent. These instructions may be circulated to all units under your jurisdiction for necessary compliance.

Yours faithfully,



(S.Muthusivam)

Assistant Commissioner (Audit)

Copy to:-

1. The P.A. to Joint Commissioner (Fin) for information.
2. The DC (EDP), KVS (HQ), with request to upload the above letter on the KVS Website.



18/01/16

Assistant Commissioner (Audit)

*So (EAT) done
Muthu
DC (EDP) (A-16)*