



केन्द्रीय विद्यालय संगठन (मु.)  
KENDRIYA VIDYALAYA SANGATHAN (HQ)  
18-संस्थागत एरिया, शाहीद जीत सिंह मार्ग  
18 INSTITUTIONAL AREA, SHAHEED JEET SINGH MARG,  
नई दिल्ली / NEW DELHI -110016  
Telephone No -011-26858570

e-mail: [auditsection.section@gmail.com](mailto:auditsection.section@gmail.com)

File No: 11-Aud0IA/3/2021-AC(Fin)/E-13062/KVS(HQ)/Audit / 2246-338 Date : 02.8.2023

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

E-mail/Post

**Sub : Reporting on compliance of Instructions issued on Financial Matters through Internal audit reports-reg**

Madam/Sir,

This is in the background of various instructions issued by KVS Hqrs on financial matters from time to time. Since the compliance thereupon is not being reported from the field, it becomes incumbent that the Finance Officer/Head of Audit team of the Regions are sensitized to invariably scrutinize the relevant records and report as to whether the said compliances as instructed from KVS Hqrs are being ensured in the field units on those financial matters as cited hereunder.

1. Financial Matters as communicated vide virtual DCs' conference minutes dated 26.11.2021 :
  - (i) Rationalization of Financial transactions related to minimising payment structure is being adhered to.
  - (ii) For settlement of audit paras, the paras pending for more than 3 years have been replied to RO and their settlement is ensured.
  - (iii) All Outstanding Advances and pending entries have been settled by the KVs and being done regularly.
  - (iv) Retiral benefits/pension cases are processed in time
  - (v) Escrow Accounts in Project KVs have been opened and being operated
  - (vi) All Bank accounts have been modified for correct nomenclature
  - (vii) Online PRAN generation is done and related issues at Vidyalaya level are disposed off.
  - (viii) Project dues and reconciliation thereof is ensured by respective Vidyalayas.
  - (ix) Tally accounting is complied with and the ledgering/ payment vouchers are generated thru Tally only.
  - (x) The observations raised in SARs are taken note of and complied with.
  - (xi) Mandatory procurement through GeM is done.

2. The matters communicated through Letter dated 08.12.2021:

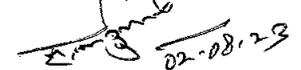
- i) Annual Physical verification of Fixed assets and other inventories is being conducted regularly. Also such reports are produced to AG audit during SARs.
  - ii) All Goods and services that are available on GeM are being procured through GeM portal only. Non-compliance be reported under serious irregularity.
  - iii) The policy of GoI for procurement of Make in India products is being adhered to.
  - iv) The audit paras pending beyond 3 years have been replied by the KV and got settled. If not, the same be reported with emphasis with reasons for such non-compliance.
  - v) Maintenance and reconciliation of Assets Registers.
3. All other issues as conveyed vide letter dated 02.8.2022 related to compliances of VVN protocol are being complied with in letter & spirit. Also audit should check and report that payments should not be processed merely on the basis of authority letter but on duly signed cheque instrument and the cash book is properly maintained and attested.

As such, the Finance Officers/Audit teams may be asked to invariably mention on the above aspect in internal audit reports. Further, if any of the KVS units is found lacking in compliance of above instructions as issued from KVS Hqrs, then concerned DC must take appropriate administrative action against such defaulting authorities.

This is issued with the approval of Commissioner, KVS.

Hindi version follows.

Yours sincerely,



(Satya Narain Gulia)  
Joint Commissioner(Fin)

Copy to : 1. The PS to Commissioner, KVS for information of the Commissioner, KVS.

2. The Finance Officer, KVS, all Regional Offices, for information and to strictly ensure the scrutiny of auditable records and reporting be complied with accordingly.

✓ 3. The DC (Acad/EDP), KVS Hqrs. for uploadip on KVS website H.