

**Office of the Director General of Audit
(Home, Education and Skill Development)
New Delhi - 110002**

Inspection Report on the audit of office of the Kendriya Vidyalaya- (PushpVihar) double shift

Part-I

1. Introduction:

The accounts of the office of the Kendriya Vidyalaya PushpVihar New Delhi for the period 2007-21 were test checked by a local audit party headed by Sh. Rajender Kumar Sharma, Sr. Audit Officer, Sh. Manish Kumar, Asstt. Audit Officer and Sh. Jangvir Rathi, Asstt. Audit Officer of the office of the Director General of Audit (Home, Education and Skill Development) New Delhi from 08.03.2022 to 21.03.2022 (8 working days). The last audit for the period 2004-05 to 2006-07 was conducted during the period 19.02.2008 to 27.02.2008 (8 working days).

2. General Set up and activities

The Kendriya Vidyalaya PushpVihar New Delhi was established in 1983 under the control of Kendriya Vidyalaya Sangathan, an autonomous body under the Ministry of Education, Govt. of India. The main objective of the school is to provide education to the children of employees of Govt. of India whose services are transferable to any place in India.

The school is being run by Vidyalaya Management Committee and education work being done by the Principal with the help of teachers.

During the period of audit, the following officials held charge of posts as detailed against each:-

Name of post	Name of Staff	Period
Principal & DDO	Sh. R. Chaturvedi	13.06.2007 to 03.05.2008
	Smt. Rajni H. Uppal	31.05.2008 to 07.06.2010
	Smt. Ram Raghuram	28.06.2010 to 04.06.2013
	Sh. J.P. Singh	05.06.2013 to 13.08.2018
	Smt. Sarita Bhardwaj	14.08.2018 to 18.09.2019
	Ms. Dharitri Das	21.09.2019 to till date
Cashier (1 st shift)	Sh. O.P. Sharma	01.04.2007 to 19.05.2010
	Sh. R.K. Verma	20.05.2010 to 31.03.2018
	Sh. Manphool Singh	01.04.2018 to till date
Cashier (2 nd shift)	Sh. Harish Gandhi	09.09.2004 till date

3. Finance:

The School receives grants from the Kendriya Vidyalaya Sangathan (KVS). The details of grants received during the years 2018-19 to 2020-21 are tabulated below:

(Amount in lakhs.)

Year	Grants received	Actual Expenditure
2017-18	1543.56	1239.43
2018-19	1498.12	1341.37
2019-20	1573.36	1413.16
2020-21	1592.38	1307.87

4. Audit sampling

Audit sampling was adopted on the selection basis of vouchers for the month of March 2018, March 2019 January 2020 and February 2021. The audit has been conducted on the basis of information furnished and made available by Kendriya Vidyalaya PushpVihar, in accordance with the Central Government Rules and Auditing Standards of CAG.

5. Internal Audit:

Internal audit of the accounts of the school was conducted in October 2021 upto September 2021 by the Regional Office (Delhi) of the Kendriya Vidyalaya Sangathan.

Part-II (Audit Finding)

Part-II A

NIL

PART-II-(B)

(Other incidental Audit Findings)

Para 1: Expenditure amounting to Rs. 23.08 lakh incurred over prescribed financial limits under VVN

Vide Revised Chapter 21 (recommendations of Finance Committee) - VVN dated 28.12.2016 KVS had prescribed head wise financial expenditure limits to be followed by all Schools.

Test check of records for the years 2018 to 2021 revealed that the School has incurred excess expenditure over prescribed financial limits under VVN as per details mentioned below:

(Rs in lakh)

Head	Year	Financial limit with max. 20 % increase (2 shifts)	Actual expenditure	Excess expenditure
Security	2018-19	12.00	12.52	0.52
	2019-20	12.00	15.94	3.94
	2020-21	12.00	14.34	2.34
Housekeeping	2018-19	12.00	14.52	2.52
	2019-20	12.00	13.59	1.59
	2020-21	12.00	22.13	10.13
Beautification and Horticulture	2018-19	2.00	2.32	0.32
	2019-20	2.00	2.65	0.65
	2020-21	2.00	3.07	1.07
Total				23.08

The Vidyalaya has thus, incurred an excess expenditure of Rs. 23.08 lakh out of VVN during the period 2018 to 2021. The regularization of the same by the competent authority may be obtained in this regard and results may also be furnished to audit.

In its reply Vidyalaya intimated that, the minimum wages rate by the Govt. of Delhi are being revised regularly twice a year. Hence the ceiling amount is crossed.

Para 2: Shortage of staff and men in position

As per information relating to sanctioned strength and men in position provided by the Vidyalaya, posts in various cadres were lying vacant. However, these posts are the key posts for smooth functioning of the Vidyalaya and to achieve its main objectives. The details of position of sanctioned strength vis a vis the men in position as on 31.03.2021 is given below:

Sl No.	Name of Post	Shift	Sanctioned strength	Men-in position at Vidyalaya	Shortage
	PGTs	Ist	15	14	1
	PGTs	IIInd	15	14	1
	TGTs	Ist	18	17	1

TGTs including P&HE/AE/WE/YOGA	IInd	18	16	2
PRTs	Ist	24	19	5
PRTs	IInd	17	14	3
Astt. Section Officer	IInd	1	0	1
Sub Staff (Regular)	IInd	7	4	3
Lab Attendant	Ist	3	0	3
Jr. Sectt. Asstt.	Ist	2	1	1
Total		120	99	21

Non-filling of vacant posts adversely affects the smooth functioning of any organization. It is suggested that in future the shortage in staff strength may be filled up and final outcome may please be communicated to audit.

In its reply Vidyalaya intimated that, the men in position is less than the sanctioned post due to shortage arise on transfer, retirement, resignation of employees etc.

Para 3: Irregular expenditure of Rs. 11.77 lakh out of Vidyalaya Vikas Nidhi (VVN).

As per article 197 of the Accounts Code for Kendriya Vidyalaya, Vidyalaya Vikas Nidhi (VVN) is a fund maintained out of a collection from the students intended to be administered exclusively for the purpose of School Development. All expenditure of Vidyalaya other than on Salaries, Office expenses and construction/repair of the staff quarters will be met out of VVN.

Test check of records for the years 2018 to 2021 revealed that Office expenses were met out of VVN in contravention of above provisions as per details mentioned below:

Year	Details of Office expenses (Rs in lakh)
2018-19	0.05 (Telephone and Internet charges)
	3.76 (Other Admn. and General expenses)
2019-20	2.25 (Telephone and Internet charges)
	2.67 (Other Admn. and General expenses)
2020-21	1.00 (Telephone and Internet charges)
	2.04 (Other Admn. and General expenses)
Total	11.77 lakh

The Vidyalaya has thus, incurred an irregular expenditure of Rs. 11.77 lakh out of VVN during the period 2018 to 2021. The regularization of the same by the competent authority may be obtained in this regard.

In this regard Half margin No.08 dated 16.03.2022 issued but no reply received.

Para 4: Incorrect payment of Transport Allowance – Rs. 44252/-

As per OM dated 3.10.1997, 22.2.2002 and 29.8.2008, payment of Transport Allowance is not admissible to the employees during absence from duty for a full calendar month due to leave/training/tour, etc. If the absence covers more than one month, it will not be admissible for calendar month (s) wholly covered by absence. If the absence covers part of any calendar month, it will be admissible for the full month.

During scrutiny of Pay Bill Register and Service Books revealed that the following officials were given Transport Allowance in contrary to the above said provision for full month despite their absence from duty. Some of details are as under:

	Name& Designation	Period of Leave	Nature of Leave	Month when TA not applicable	Amount of TA including DA
1	M/s Sunita Singh, PGT	12.05.2018 to 12.03.2019	Maternity	June 2018	7704
2	Smt. Sonia, PRT	05.04.2016 to 04.12.2016	Maternity	May 2016	3600
3	M/s Laxmi Kumari, Librarian	21.06.2018 to 04.07.2018	HPI	June 2018	3852
4	Smt Deep Sikha, PGT	15.01.2019 to 08.05.2019	CCL	Feb 2019	3924
5	Ms. Sunita Kumari, PRT	26.01.2021 to 28.02.2021	CCL	Feb 2021	4212
6	Ms. Bhawna, PRT	02.08.2020 to 28.01.2021	Maternity	Sep-Dec 2020	16848 (4212*4)
	Ms. PreetiAntil, PRT	23.11.2020 to 19.02.2021	CCL	Dec 2020	4212
	Total				44252/-

It is stressed that amount shown against each official may be recovered with immediate effect and similar cases may also be got reviewed and compliance shown to the next audit.

In this regard Half margin No.01 dated 16.03.2022 issued but no reply received.

Para 5: Outstanding liability of Rs. 3.40 lakh on account of earnest money Deposits.

As per Rule 157, to safeguard against a bidders withdrawing or altering its bid during the bid validity period in the case of advertised or limited tender enquiry, Bid Security (also known as Earnest Money) is to be obtained from the bidders. Bid Securities of the unsuccessful bidders

should be returned to them at the earliest after expiry of the final bid validity and latest on or before the 30th day after the award of the contract.

Scrutiny of records revealed that an amount of Rs. 3.40 lakh was lying with the Vidyalaya as earnest money as on 31.03.2021. It is suggested that necessary steps may be taken to refund the deposits to the contractors to minimize the liabilities of Vidyalaya at the earliest under intimation to audit.

In its reply Vidyalaya intimated that, an amount of Rs. 1.75lakh (Sep 2021) has been refunded to the concerned party. The balance of Rs.1.65 lakh yet to be refunded to concerned parties.

Para 6: Outstanding receivable amount-Rs. 7.10 lakh

During the transaction audit of Kendriya Vidyalaya, PushpVihar, it was observed that as per annual account, an amount of Rs. 7.10 lakh was outstanding since 2007-08 as of March 2021, which was receivable from the concerned offices as under:

S. No.	Name of the office	Year	Amount (in Rupees)
	KVS (DR)	2007-08	181611
	KVS (DR)	2009-10	160180
	KVS (DR)	2011-12	83826
	KVS (DR)	2014-15	174787
	KVS (DR)	2019-20	109939
Total			710343

Efforts may be made to recover/adjust the outstanding receivable from the concerned office under intimation to audit.

In its reply Vidyalaya intimated that, the amount to be refunded to the school by Regional Sports Control Board, KVS Regional Office Delhi. The School have pursued the matter with Regional Office for refund of this amount.

Para 7: Non-disposal of condemned/unserviceable items

Rule 217 of the General Financial Rules provides that an item may be declared surplus or obsolete or unserviceable if the same is of no use to the Ministry or Department. The competent authority may constitute a committee at appropriate level to declare item(s) as

surplus or obsolete or unserviceable. These obsolete or unserviceable goods are required to be disposed off. As per Rule 218 (ii), for surplus or obsolete or unserviceable goods with residual value less than Rupees Two Lakh, the mode of disposal will be determined by the competent authority, keeping in view the necessity to avoid accumulation of such goods and consequential blockage of space and, also, deterioration in value of goods to be disposed of.

Scrutiny of records revealed that computer/IT items were lying unserviceable and in non working conditions but were not disposed off by the Vidyalaya as of March 2022. Value of the items could not be ascertained from the records. The details of the same as under:

SI No.	Item	Quantity	Book value	Date of condemnation / unserviceable
	HCL speaker	1	NA	Items are in unserviceable/non functional, but yet to be declared condemned.
	Compaq monitor	12	NA	
	CPUs	12	NA	
	CRT Monitor	2	NA	
	LED Monitor	5	NA	
	HCL CPU	3	NA	
	Lenovo CPU	1	NA	
	UPS (625+1000)	4	NA	

Non disposal of unserviceable items timely may fetch less value with passage of time, besides occupying precious space. Hence, it is recommended that the unserviceable/condemned items may be disposed off at the earliest under intimation to audit. In this regard Half margin No.03 dated 16.03.2022 issued but no reply received.

Para 8: Non-adherence to GFR for physical verification procedure

Rule 213 (3) Procedure for verification : (i) Verification shall always be made in the presence of the officer, responsible for the custody of the inventory being verified. (ii) A certificate of verification along with the findings shall be recorded in the stock register. (iii) Discrepancies, including shortages, damages and unserviceable goods, if any, identified during

verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with provision given in Rule 33 to 38.

Scrutiny of records revealed that physical verification of fixed assets has been not done by the Vidyalaya as per prescribed rule of GFR. A certificate of verification of finding, discrepancies, shortage, damages and unserviceable goods identified during verification shall be brought to notice of competent authority. The required certificate of verification was not found on records. Hence, it is recommended that procedure for verification may be followed as per rule under intimation to audit.

In this regard Half margin No.04 dated 16.03.2022 issued but no reply received.

Para 9: Non-adherence to NITI Aayog Guidelines

The Government of India has setup the Atal Innovation Mission (AIM) at NITI Aayog. Realising the need to create scientific temper and cultivate the spirit of curiosity and innovation among young minds, AIM propose to support establishment of a network of Atal Tinkering Laboratories (ATL) in India. As per clause 4 of guidelines, the applicant school would be provided financial support one time establishment charges of uptoRs. 10 lakh and Rs. 10 lakhs for operation of ATLs in the form of Grant-in-aid for a maximum period of five years. As per guidelines

Scrutiny of records of Kendriya Vidyalaya PushpVihar revealed that Vidyalaya received an amount of Rs. 12.00 lakh in October 2020 for setting up of ATLs. Out of Rs. 12.00 lakh Vidyalaya incurred an expenditure of Rs. 10.00 lakh on purchase of ATLs equipment and Rs. 2.00 lakh remained unspent with Vidyalaya as of March 2021. As per term and condition of the scheme any unspent balance out of the amount sanctioned should be refunded to the PAO NITI Aayog.

Further, it was noticed that as per information provided by the Vidyalaya there was no lab attendant posted against the sanctioned strength (1st shift) for managing day-to-day operation of laboratory. In the absence of Lab Attendant, functionality of Lab was questionable. As per term and condition of the scheme the applicant school will maintain separate accounts for the grant and contribution received from other sources. The cash book was not maintained by the Vidyalaya.

Hence, it is recommended that requisite documentation as mentioned in scheme should be prepared under intimation to audit.

In this regard Half margin No.11 dated 16.03.2022 issued but no reply received.

Para 10: Executive Committee meetings

As per Article 33 of Vidyalaya (Education) code the Executive Committee of VMC will meet as often as necessary but in any case, once in three months. However, the prescribed VEC meetings were not held during the years 2007 to 2018 and during the year 2019-21, only 03 VEC meeting was held. It may be ensured that VEC meetings should be held as per stipulated provisions.

In this regard Half margin No.05 dated 16.03.2022 issued but no reply received.

Para 11: Shortcoming in maintenance of service books

As per rules, Service book in prescribed form is to be maintained for every Government employee (except those who are appointed for less than one year on purely temporary basis) and should contain all the details regarding his service.

Test check of service book records of the employees in audit revealed that the following essential documents/ entries were not found attached/made in the service books of the employees:

1. Aadhar Number (Unique Identification) required under DoPT O.M. No.-Z-20025/9/2014-Estt.(AL) dated 03.11.2014 was not mentioned in the service books of employees of Kendriya Vidyalaya.
2. Photographs were not updated after 10 years of service.
3. The Service Book is to be shown to the employee every year and signature of employee obtained as token of his having inspected it however the same was not followed.
4. Further, it will be the responsibility of the officer maintaining the Service Book to make annual verification and also to complete and certify previous service in 25th year of service or 5 years before retirement of employee, whichever is less and communicate the qualifying service to the employee which was not done in many cases.

The above-mentioned cases are illustrious and not exhaustive. The Vidyalaya must initiate necessary steps to attach/make essential documents/ entries in the service books of the employees as per the extant rules at the earliest under intimation to audit.

In this regard Half margin No.02 dated 16.03.2022 issued but no reply received.

PART-III

(Follow up on findings outstanding of previous Inspection Reports)

At the commencement of audit one Inspection Reports with one paras was pending for settlement.

As a result of review, during current Audit, 01 para is settled.

List of Paras settled.

Sl. No.	Year	Para No.	Brief of Para	Remarks
1.	2004-07	5	Overpayment of Rs. 12654/- as labour charges	Para has been settled.

PART-IV (Best Practice)

-Nil-

PART-V (Acknowledgement)

The general condition of the accounts and record for the period 01.04.2007 to 31.03.2021 maintained by the Kendriya Vidyalaya, PushpVihar double shift New Delhi was found to be satisfactory, subject to the observations made in the Inspection Report.

The Inspection Report has been prepared on the basis of information furnished and made available by the Kendriya Vidyalaya, PushpVihar double shift New Delhi, Office of the Director General of Audit, (Home, Education & Skill Development), New Delhi, disclaims any responsibility for any wrong information and/or for non-information on the part of auditee.

[Signature]
Sr. Audit Officer

Recd
4/4/22
2/4/22

[Signature]

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केन्द्रीय विद्यालय पुष्प विहार (प्रथम और द्वितीय पाली) की आंतरिक लेखा परीक्षा रिपोर्ट (दिनांक 01-10-2021 से 30-11-2022 तक की अवधि)

प्रस्तावना केन्द्रीय विद्यालय पुष्प विहार की आंतरिक लेखा परीक्षा रिपोर्ट विद्यालय में उपलब्ध लेखा दस्तावेजों के आधार पर 01-10-2021 से 30-11-2022 तक की आंतरिक लेखा परीक्षा के आधार पर तैयार की गई है। श्रीमती शिवानी सुनेजा, वित् अधिकारी, केन्द्रीय विद्यालय संगठन, क्षेत्रीय कार्यालय, दिल्ली के मार्गदर्शन में लेखा-परीक्षा दिनांक 01-12-2022 से 06-12-2022 तक (Except 03 & 04 Dec-2022) किया गया। जिसके निम्न सदस्य हैं:-

1. श्री प्रदीप कपिल, सहायक अनुभाग अधिकारी, के.वि. खिचड़ीपुर, दिल्ली
2. श्री परवेश ठाकुर, वरिष्ठ सहायक सचिवालय, केन्द्रीय विद्यालय, क्र-3, दिल्ली कैंट, नई दिल्ली
3. श्री संजीव कुमार तलवार, वरिष्ठ सहायक सचिवालय, केन्द्रीय विद्यालय, मस्जिद मोठ, नई दिल्ली
4. श्रीमती मधु, वरिष्ठ सहायक सचिवालय, केन्द्रीय विद्यालय, क्र-1, दिल्ली कैंट नई दिल्ली

पदधारक: -

क्र सं	अधिकारी का नाम	पदनाम	अवधि
1	श्रीमती धरित्री दास	प्राचार्य, (आ. एवं वितरण अधिकारी)	22-09-2019 से अभी तक
2	श्री मनफूल सिंह	वरिष्ठ सचिवालय सहायक प्रथम पाली (रोकडिया)	01-04-2018 से अभी तक
3	श्री हरीश गाँधी	वरिष्ठ सचिवालय सहायक द्वितीय पाली (रोकडिया)	09-09-2014 से अभी तक

केन्द्रीय विद्यालय, पुष्प विहार की स्थापना सन 1983 में कक्षा 05 वीं तक के विद्यार्थी को शिक्षा प्रदान करने के लिए की गई थी। अब विद्यालय में कक्षा-12 तक के विद्यार्थी शिक्षा प्राप्त कर रहे हैं। प्रथम पाली में कक्षा 01 से कक्षा-12 में 04 सैक्शन और द्वितीय पाली में कक्षा 01 से 08 में 03 सैक्शन तथा कक्षा 09 से कक्षा-12 में 04 सैक्शन है।

यह लेखा रिपोर्ट विद्यालय द्वारा उपलब्ध कराए गए दस्तावेजों और प्रदत्त सूचना के आधार पर तैयार की गई है। किसी भी प्रकार की तर्कहीन/असंभव तथा गलत सूचना की जानकारी की जिम्मेदारी लेखा-परीक्षा की नहीं है, यह रिपोर्ट विद्यालय के प्राचार्य तथा कार्यालय कर्मचारियों के साथ विचार-विमर्श करने के उपरांत ही तैयार की गई है।

31 जुलाई 2022 तक विद्यार्थी के नामांकन की स्थिति निम्न प्रकार है-

क्र. संख्या	वर्ष	प्रथम पाली	द्वितीय पाली	कुल योग
1	2022	2434	1712	4146

भाग-1 (रिकार्ड जो प्रस्तुत नहीं किया गया अथवा नहीं तैयार किया गया)

- (क) रिकार्ड को नहीं बनाया गया: शून्य
- (ख) रिकार्ड जो नहीं तैयार किया गया: - निम्ननत
- (1) सम्पति रजिस्टर
- (2) धरोहर राशि रजिस्टर

भाग-2 शेष, लेखा-परीक्षा, पैरा- पूर्व लेखा परीक्षा के)

(क) (महालेखा परीक्षा के)

Last AG Audit for the period from 2004-2007 was conducted by the AG Delhi during 19-02-2008 to 27-02-2008. Settlement of outstanding para was received from AG Delhi vide letter No. AMG-II/KVS/1-151/2007-2008/2083 dated 19-03-2008. The following paras were pending:

क्र सं	अवधि	पैरा सं	पैरा का संक्षिप्त विवरण
1	2004-07	5	Overpayment of Rs.12654/- as labour charges

(ख) आंतरिक लेखा परीक्षा

(1) शेष पैरा

क्र सं	अवधि	पैरा सं	पैरा का संक्षिप्त विवरण
1	Nov 2014 to Oct 2015	5	Excess of expenditure over and above the financial ceiling January 18.01.2019
2	Nov 2015 to Nov 2016	3	Recovery of ESI/EPF deductions claimed by outsources agency
3	Dec. 2016 to Nov. 2017	4	Excess of expenditure over and above the financial ceiling 2016-17
4	Dec. 2017 to Aug. 2018	3	Excess of expenditure over and above the financial ceiling 2017-18
5	Sep. 2020 to Sep 2021	3F	Special Cash Package LTC

भाग-3 वर्तमान लेखा परीक्षा के संदर्भ में

- (क) गंभीर अनिश्चिताए - शून्य
- (ख) अन्य अनिश्चितताए - निम्नवत

Para 1) आउटसोर्सिंग सर्विस के कॉन्ट्रैक्ट को GeM के माध्यम से पक्षपात तरीके से दिए जाने का संबंध मे -

केन्द्रीय विद्यालय पुष्प विहार मे आंतरिक लेखा परीक्षण के दौरान यह देखा गया है कि विद्यालय द्वारा आउटसोर्सिंग सर्विस के कॉन्ट्रैक्ट को GeM के माध्यम से किया गया है परंतु इस सम्बन्ध में निम्न गंभीर अनिमियताए देखी गयी है :

1. विद्यालयों द्वारा GeM के अनुसार Bid Document नहीं बनाया गया है ।

2. विद्यालय द्वारा Technical bids का मुल्यांकन किस प्रकार से किया जायेगा इसकी जानकारी Bid Document के Additional Terms and Condition (ATC) में प्रस्तुत नहीं की गई है ।
3. विद्यालय अपने स्तर पर ही केवल एक या दो फिर्म्स को छोड़कर बाकी सभी फिर्म्स को बिना कोई जानकारी दिए ही GeM की Technical Evaluation में disqualify कर पक्षपात तरीके से GeM का कॉन्ट्रैक्ट award किया गया है !
- क्युकी यह स्पष्ट हो रहा है कि विद्यालय द्वारा आउटसोर्सिंग सर्विस का कॉन्ट्रैक्ट को पक्षपात तरीके से दिया गया है अतः विद्यालय को यह निर्देशित किया जाता है कि इस सम्बन्ध में GeM में जारी किये गये सभी नियमों का पालन करते हुए सही प्रकार से टेंडर्स को पुनः 15 दिनों के भीतर GeM पर प्रकाशित कर इस कार्यालय को सूचित करे ।

Para No.2 -

(A) Purchase of Air Conditioner for Rs. 1,11,936/- Vide Vr. No. 45/22-23 :-

During the test checking of audit it is found that the Air Conditioners amounting to Rs. 1,11,936/- was purchased of Hitachi Company from M/s ANS9 Innovation through L.P.C. If the Air Conditioner was not available on GeM portal why the DDO did not take Non availability certificate from GeM portal before purchasing the air conditioner.

DDO is required to justify the same.

(B) Purchase of furniture for Rs. 1,50,804/- Vide Vr. No. 66/2021-22 :-

During the test checking of audit it is found that the furniture (fabric office chair) amounting to Rs. 150804/- vide voucher No. 66/2021-22 was purchased from M/s Educational Centre and Store through L.P.C. As the furniture (fabric and revolving office chair) is available on GeM portal then why the DDO did not purchase from GeM portal. DDO is required to justify the same.

(C) Purchase of material from Kendriya Bhandar :-

During the test checking of audit it is found that material for House Keeping amounting of Rs. 28809/- and Ceiling Fans amounting to Rs. 50580/- vide voucher No. 06 and 89/- respectively were purchased from Kendriya Bhandar . Further the Water cooler for Rs. 176292/- was purchased from Kendriya Bhandar vide vr. No. 13/2022-23.

As the purchase from Kendriya Bhandar is prohibited vide KVS HQ letter No. F. No. 110239/51/cir/2015/KVS(Budget) dated 04.06.2015 regarding Local purchase of stationery and other article form Kendriya Bhandar,NCCF and other multi state co-operative societies having majority shareholding by the Central Govt. There is no special dispensation to this organization with effect from 1.4.2015.

DDO is hereby required to justify why the purchased of the above articles was made from Kendriya Bhandar.

(D) SERVICES OF ELECTRICIAN WITHOUT QUOTATION :-

During the test checking of audit it is found that quotation was not invited for providing manpower for electrician and electrical item for the Vidyalaya. An unskilled electrician Mohd Azad was called for providing services of manpower for electrician on call or as per

need of the Vidyalaya during the year 2021-22 & 2022-23. The following amount was towards electrician:-

Sl.No	Voucher No	Article /manpower	Amount
1	93	Mohd Azad ,Manpower	10896/- @ 681/- per day
2	52	Mohd Azad	14892/-
3	61	Mohd Azad	10215/-
4	93	Electric repairing ,Mohd. Azad	15104/-

DDO is hereby required to justify why the purchase procedure was not followed as per KVS norms.

(E) PERFORMANCE SECURITY FROM M/S RAJENDRA ENTERPRISES :

Performance security at the rate 5%-10% of the value of contract as specified in the bid documents in term of Rule 171 of General Finance Rule 2017 is not taken from M/s Rajinder Enterprises for providing M&R works in this Vidyalaya for Kota Stone , Painting works of Primary Section (24 rooms) and Corridor & GST was not deducted from the said work .

Amount was paid only on the measurement produced by M/s Rajindrar Enterprises.

Sl. No	Vr. No.	Work	Invoice No	Amount paid
1	66/21-22	M&R works	300/16.12.21	303054/-
2	---do-----	M&R works	299/16.12.21	353027/-
3	82/21-22	M&R works	325/25.3.22	186789.88/-
4	24/22-23	M&R works	329/9.5.2022	186789.88/-
5	49/22-23	M&R works	328/9.5.22	226819/-
6	72/22-23	M&R works	323/28.3.2022	178944/-

Performance security at the rate 5% of the total value of contract mentioned in bid may be recovered.

(F) Piece Meal Purchases in VVN for the year 2021-22 and 2022-23

As per Article 169.1.4 of Revised version of Accounts Code for KVs, demand for goods should not be divided into similar quantities for making piece meal purchases. The DDO has made the following purchases in piece meals in order to bring them under the exemption limit of Rs. 25000/- per occasion, which is held irregular:-

SN	VR No	Name of Firm	Amount	Name of item purchased	Remarks
1	43/5/ 2021- 22	Educational Centre and store	24780/-	Mobile stand	
2	50/3/ 2021- 222	Educational Centre and store	19448/-	Mobile stand	
3	43/8/ 2021- 22	Vijay Electricals	8854/-	Electrical items	
4	68/6/ 2021- 2	Vijay electrical	12695/-	Electrical items.	
5	12	Vijay Electricals	24258/-	Electrical items.	
6	84/2 022- 23	Exsol Energy system pvt. Ltd	21600/-	Inverter Battery	
7	77/0 6/20 22-23	Exsol Energy system pvt. Ltd	21600/-	Inverter Battery	

The Principal/DDO is requested to justify his position as to why the Codal provision has not been followed in letter and spirits.

PARA NO. 3 :-

(A) MAINTENANCE OF CASH BOOK :-

I SHIFT

On checking of Cash Book and Cheque Issue Register, it is found that Cheque issued on 30.09.2022 for Rs.82653/- not entered in Cash Book on the same date. As consequence, the balance as on 30.09.2022 is enhanced. It is should be entered as entered as Correction Entry. Bank Reconciliation for the month of Nov.2022 is to be done and Cash Book is to be signed by the DDO.

Pay & Allowances released to Ms. Rachna, TGT as per SF VoucherNo.28, but No Supplimentary Pay Bill / Calculation Sheet is prepared.

II SHIFT

Cheque issued in the month of October, 2021 but not mentioned in same month. Cheque issued on 12.11.2021 for Rs.8000/- regarding TA / DA, but not entered in Cash Book in same date.

DESPATCH AND POSTAGE ACCOUNT

On checking of Despatch Register, it is found that expenses incurred / mentioned are not signed by the DDO /Principal for Both shifts.

I SHIFT

Expenses incurred on Postage on 06.08.2022 mentioned less in Postage Register.

II SHIFT

Amount incurred on Postage on 12.10.2022(Eng.) for Rs.18/- not deducted from the balance.
Amount incurred on Postage on 03.12.2021 entered with Pencil and Entries made in Postage Account Register are not signed by the DDO / Principal.
Despatch and Postage Account Register are not completed and signed upto 30.11.2022.

Petty Cash Record: On checking, it is found that Petty Cash is not recouped every month in both shifts.

I SHIFT

2021 2022

Voucher No.10 is not verified by the members.

Voucher No.12 is not entered in any of Stock Register.

Voucher No.11,13 and 15 are related to requisition for Postage fund but have not been signed by the recipient.

2022 – 2023

Voucher No.1 & 2 for Spiral Binding, the purpose is not mentioned and not verified by members.

Voucher No.4 & 9 are not signed by the recipient.

Voucher No.5, product is not entered in any of Stock Register

II SHIFT

2021 – 2022

Voucher No.9 is not countersigned by the DDO / Principal for Passed for payment.

2022 – 2023

Voucher No.1 is not entered in any of Stock Register.

Voucher No.6 purpose of amount incurred is not mentioned.

Voucher No.8 & 9 is not verified by the Committee or Office.

Para-4-PAY & Allowances

(A)—HPL/EOL RECOVERY-

During test check of pay bill and attendance register it is noticed that the following employee were taken Half Pay Leave/EOL as per details mentioned against their name but the salary were not deducted from the pay bill.

Second Shift:-

S. No	Name and designation of the employee	Kind of leave	Period of leave		No of days	Amount to be recovered (Rs.)	REMARKS
			From	To			
1.	Smt. Somna, PRT	HPL	28.10.2021	29.10.2021	02	2071/-	Salary was not deducted
2.	Mr. Yash Kumar, PGT	HPL	23.11.2021	09.12.2021	17	2206/-	Amount Deducted Rs. 34642

	Phys.)						instead of Rs. 36848/-
	Ms. Sunita Singh, PGT (Engl.)	HPL	10.02.2022	21.02.2022	12	22311/-	Salary was not deducted
	Ms. Preety Koul, TGT (Engl.)	HPL	07.02.2022	10.02.2022	04	5781/-	Salary was not deducted
5.	Ms. Preety Koul, TGT (Engl.)	HPL	29.03.2022	31.03.2022	03	995/-	Amount Deducted Rs. 2922/- instead of Rs. 3917/-
6.	Mr. Tabej Hasan Ansari	HPL	24.02.2022	02.03.2022	07	74/-	Amount Deducted Rs. 3026/- instead of Rs. 3100/-
7.	Ms. Santosh Meena, (Sci.)	HPL	25.04.2022	30.04.2022	06	2466/-	Amount Deducted Rs. 4931/- instead of Rs. 7397/-

The other similar cases if any may be reviewed accordingly.

(B) - TA/ DA/ TTA/ MEDICAL/ LTC/ CEA CLAIM): -

During the test checking of claims in r/o the following employee, the following overpayments may be recovered from the concerned employee as shown below:

First Shift: -

S. No	Name and designation of the employee	Vr.No.	Amount of the claim	Amount Admissible	Amount to be recovered	Remarks
1.	Smt. Shafali Gupta, PRT	TTA	78151/-	75901/-	2250/-	1. Auto/Taxi fare is not admissible
2.	Ms. Shalu, PRT	TTA	79335/-	78585/-	750/-	Totaling Mistakes Paid Rs. 79335/- Instead of Rs. 78585/-

Second Shift: -

S. No	Name and designation of the employee	Vr.No.	Amount of the claim	Amount Admissible	Amount to be recovered	Remarks
1.	Smt. Preeti, PRT	TTA	85054/-	83779/-	1275/-	Auto / Taxi fare is not admissible
2.	Smt. Poonam Kumari, PRT	TTA	154501/-	153755/-	745/-	Auto / Taxi fare is not admissible
3.	Smt. Chanchal, PRT	TTA	40513/-	39913/-	600/-	Auto / Taxi fare is not admissible
4.	Mr. Harshdeep, PGT (Maths)	TTA	110472/-	109472/-	1000/-	Auto / Taxi fare is not admissible
5.	Mr. S.C Shukla, PGT (Eco.)	TA-65	274/-	-----	274/-	TA/DA is not Admissible for Training/Workshop in Delhi/NCR
6.	Mr. S.C Shukla, PGT (Eco.)	TA-43	3547/-	-----	3547/-	TA/DA is not Admissible for Training/Workshop in Delhi/NCR

The other similar cases if any may be reviewed accordingly.

Para No.5-

(A) Maintenance of Service Book and Leave Account.

During test checking of service book it is noticed that the following employees had been credited Earned Leave for attending the Vidyalaya/In-Service Course in Summer Vacation/Winter Breaks at the rate of 3/5 instead of 2/5 as per Leave Rules w.e.f. 24.12.2018.

SHIFT-I

Sr. No.	Name of Employee, Designation	Attended the Vidyalaya/In-Service Course		No. of Leave Credited	No. of Leave Admissible	Excess Leave Credited
		From	To			

1	Smt. Leena Vats, PGT (Comm.)	06.06.2019	17.06.2019	07	05	02
2	Smt. Leena Vats, PGT (Comm.)	24.12.2018	02.01.2019	06	04	02
3	Smt. Leena Vats, PGT (Comm.)	23.12.2019	01.01.2020	06	04	02
4	Smt. Rekha Mahto, PGT (Chem.)	23.12.2018	01.01.2019	07	05	02
5	Mr. Premanand Sagar, TGT (Hindi)	08.06.2019	17.06.2019	06	04	02
6	Smt. IBeena Papola, PGT (Bio.)	23.12.2018	01.01.2019	06	04	02
7	Smt. IBeena Papola, PGT (Bio.)	08.06.2019	17.06.2019	06	04	02
8	Mr. Jagdish Kumar Gupta, PGT (Phys.)	24.12.2018	02.01.2019	06	04	02
9	Smt. Shilpa Setiya, PGT (Comm.)	23.12.2018	06.01.2019	09	06	03

SHIFT-II

Sr. No.	Name of Employee, Designation	Attended the Service Course		No. of Leave Credited	No. of Leave Admissible	Excess Leave Credited
		From	To			
1	Mr. Harshdeep, PGT (Maths)	05.12.2019	14.12.2019	06	04	02
2	Mr. Manoj Kumar Duvesh, PGT (Chem.)	03.01.2019	12.01.2019	06	04	02
3	Mr. S.C Shukla, PGT (Eco.)	24.12.2018	12.01.2019	12	08	04
4	Mr. Ramesh Chandr, TGT (Hindi)	23.12.2018	01.01.2019	06	04	02
5	Mr. Sanjay Kumar Jha, TGT (Sci.)	03.01.2019	12.01.2019	06	04	02
6	Mr. D.K Chhatrwal, TGT (Skt.)	23.12.2018	01.01.2019	06	04	02
7	Mr. Om Prakash, TGT (Maths)	03.01.2019	12.01.2019	06	04	02
8	Mr. Aka Singh, TGT (Hindi)	06.06.2019	17.06.2019	07	05	02
9	Mr. Aka Singh, TGT (Hindi)	23.12.2018	01.01.2020	06	04	02
10	Ms. Preeti, Koul, TGT (Eng)	24.12.2018	02.01.2019	06	04	02

The other similar cases if any may be reviewed accordingly.

(B):- Irregularities in Service Book in both shift.

During the test checking of service book, the following irregularities have been found.

1. Sh. D.S Babu, PGT (Phys.) :- The employee work in winter Break & 04 Days EL had been Sanctioned to credit the leave vide KVS RO Tinsukhiya Letter dt. 01.01.2021 but the leave was debited from leave account. DDO is required to credit 04 Days Earned Leave in the Leave Account of the concerned employee.
2. Sh. S.C Shukla, PGT (Eco.) :- The employee had taken earned leave from 22.06.2022 to 29.06.2022 but leave was debited 22.06.2022 to 24.06.2022. DDO is required to debit 05 Days Earned Leave in the Leave Account of the concerned employee.

3. Smt. Bhavni Chawla, PGT (Chem.) :- The employee had taken earned leave w.e.f 22.04.2021 to 01.05.2021 in conjunction with Summer Vacation. As per KVS RO Bangalore letter no. F.13044-8/2022/KVS (BGR)/1416 dated 22.04.2022, the leave in conjunction with Summer Vacation was not sanctioned. Hence DDO is required to deduct kind of leave if due w.e.f 12.04.2021 to 20.06.2021 immediately otherwise EOL recovery may be made.

राजभाषा हिन्दी

लेखा परिक्षण के दौरान जाँच करने पर पाया गया कि

- i) केंद्रीय विद्यालय की सभी मुहरें द्विभाषीय भाषा में हैं
- ii) केंद्रीय विद्यालय में हिन्दी का कार्य 70% से 80% के बीच में हो रहा है जोकि राज्य भाषा हिन्दी के अनुरूप नहीं हैं
- iii) केंद्रीय विद्यालय में सेवा पुस्तकाए में प्रविष्टी अंग्रेजी में की जा रही है जोकि राज्य भाषा हिन्दी के अनुरूप नहीं हैं


(शिवानी सुनेजा)
वित्त अधिकारी