



केन्द्रीय विद्यालय संगठन
KENDRIYA VIDYALAYA SANGATHAN

18 संस्थागत क्षेत्र, शहीद जीत सिंह मार्ग,
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F.110225/14/2012/KVS(HQ)/Audit

Dated:- 26/07/2016

The Deputy Commissioner
Kendriya Vidyalaya Sangathan
All Regional Offices/ZIETs

Sub:- Cent Percent Internal Audit on the Accounts of the KVs for the year 2016-17-reg.

Madam/Sir,

I am directed to invite your attention to the subject cited above and to state that a Review Meeting Chaired by Secretary(SE&L), Ministry of Human Resource Development was held on 17.06.2016 to review the functioning of Kendriya Vidyalaya Sangathan and to also discuss various other matters pertaining to Administrative, Academic and Finance Divisions. The Minutes of the said meeting were further discussed in the Senior Officers Meeting (SOM) held on 18.07.2016 in the Chamber of Commissioner, KVS. In the meeting, Commissioner, KVS directed that all Regional Offices should **conduct 100% Internal Audit** during the Financial Year 2016-17 on the Accounts of Kendriya Vidyalayas. All the Deputy Commissioners are, therefore, requested to take immediate action to achieve the target of **cent Percent Internal Audit** on the Accounts of Kendriya Vidyalayas functioning under their jurisdiction in the year 2016-17.

2). While conducting the audit on the Accounts of the Vidyalaya, as far as possible, the staff working in the Regional Office should be deputed for conducting the Internal Audit. **The Finance officer and the team members** should be instructed to examine the following important aspects, among other things, in addition to the other financial records.

- (1) Checking of Pay Bill along with the attendance Register.
- (2) Arithmetical accuracy of UBI salary portal entries along with the relevant entries in the Cash Book.
- (3) Arithmetical accuracy of UBI Fees collection along with the relevant entries in the cash book.
- (4) Bank Reconciliation Statement.

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- (5) Checking of construction accounts received from the construction agencies along with the entries in the ledger account.
- (6) In case of project Vidyalayas the audit party should verify whether the funds received from the concerned project authority was properly recorded in the cash book.
- (7) The audit party should also ensure that the Administrative overhead charges (AOH) received from the Project is recorded separately in the Cash Book. Amount received for AOH should not be clubbed with the amount/funds received from the project for meeting the other recurring expenditure namely salary etc.
- (8) Audit party should clearly mention the amount recoverable from the project Authority in the Audit report with yearwise breakup details so as to pursue the issue by KVS HQ also.
- (9) The Audit party should also ensure that the amount received under Computer Fund is utilised exclusively towards the computer related expenditure.

3) Incidentally, it has also come to the notice of KVS(HQ) that some Deputy Commissioners are deputing their Finance Officer to other Regional Offices/ZIETs without obtaining the prior approval of KVS(HQ). In this regard, it is stated that this is not a healthy practice which may be dispensed with. Under any circumstances, Finance Officer working in a particular Region should not be deputed to other Regional Offices/ZIETs without the **prior approval of KVS(HQ)**.

4) Particulars of Audit Adalat so far conducted by the Region during 2016-17 (Internal Audit & AG Audit) and the number of outstanding Paras yet to be settled by RO (KV wise) as on 30/06/2016 may be furnished to KVS HQ by **05.08.2016**, for further action.

Action taken may be informed to KVS HQ to apprise the authorities in the next SOM meeting.

Yours faithfully,


(S.Muthusivam)
Deputy Commissioner (Finance)

Copy to:-

1. P.S. to Commissioner, KVS (HQ) for kind information of Commissioner, KVS.
2. The Deputy Commissioner (EDP) Cell with the request to upload it in KVS website under the link "Accounts circular."


Deputy Commissioner (Finance)