

केन्द्रीय विद्यालय संगठन (मु०)
Kendriya Vidyalaya Sangathan (HQ)
18, संस्थागत क्षेत्र, शहीद जीत सिंह मार्ग
18, Institutional Area, SJS Marg
नई दिल्ली / New Delhi- 110016

केन्द्रीय विद्यालय संगठन

F. No. 1140228/26/2008/KVS(HQ)/Audit.

Dated 31 .07.2014

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

Sub :- Common irregularities/Short-comings committed by the Principals and remedial measures- reg.

Madam/Sir,

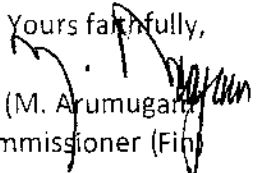
With reference to the subject cited above, it is stated that while examining the special audit report of a Kendriya Vidyalaya, Commissioner, KVS has passed the directions that repeated common irregularities /shortcomings committed by the principals need to be brought to the notice of the DDO along with the suggested remedial measures. Commissioner KVS has also made it clear that any lapse on the part of the DDO will entail initiation of disciplinary proceedings against them for deviation from the prescribed norms. Accordingly an illustrative list indicating the above said irregularities and remedial measures are given below:-

Sl no	Common/repeated irregularities	Remedial measures
1	Purchase from interconnected firms.	On the basis of the telephone numbers, address of the firms, name of the proprietor(s)/partner(s), TIN,PAN etc. it should be ensured that firms are not interconnected.
2.	Purchase made through Local Purchase Committee (spot purchase) but no committee member visited the Market.	Codal provisions on the subject should be followed. It should be ensured that LPC has actually made the visit for market survey and the distance from the KV to the market should be reasonable in terms of time taken to visit the Market.
3.	Two or three week's time not given while inviting the quotations.	Proper planning should be made and timely action should be taken so that

		the codal provisions on the subject can be adhered to.
4.	Quotations are not submitted in proper format.	Terms and conditions for acceptance of proper quotations should be inserted in the tender document. Quotations should bear proper address and TIN etc.
5.	Items purchased on exorbitant price.	Before placing the supply order, the purchase organization is to ensure that price to be paid is reasonable. The broad guidelines given under article 180(x) of Accounts code (Revised) should be followed to decide the reasonable price of the items.
6.	EMD not received with the quotations. Performance security not retained/collected.	It should be ensured that tender document has a clause to this effect that quotation will not be accepted without EMD. Codal provisions on the subject as envisaged in the KVS Accounts Code should be followed in letter and spirit.
7.	Piecemeal purchase has been made.	Proper planning should be made at the beginning of the financial year. Demand for items should not be divided in smaller quantities for the sole purpose of avoiding the necessity of inviting of limited quotations/open tenders.
8.	The expenditure has been incurred over and above the budgeted amount/VVN ceiling.	Proper planning and budgeting is required at the beginning of the financial year. Where ever required, prior approval of the competent authority should be obtained before incurring the expenditure over and above the prescribed VVN Ceiling.
9.	Quotations received by hand.	Receipt and custody of tenders shall be done in a transparent manner. Tenders are to be received through tender box and in its absence, by hand delivery to the nominated officials of the purchase Department. Article 175.9 of KVS Accounts Code (Revised) may be referred to.
10.	Improper maintenance of Stock Registers,	Due care should be taken on the issue

	Cash Book, Ledgers, Advance Registers and service book of the employees.	and all the records should be maintained properly.
11.	Overpayments	Personal claims should be checked properly as per prevailing rules before making the payment .Overpayment pointed out by the Audit should be recovered immediately without fail.
12.	Placing order with General order suppliers	No order should be placed with the General order suppliers.
13.	Limited tender Documents	Offer inviting quotations should be sent only by Speed Post. Proper entry should be made in the outward Register.
14.	Issue of Supply Order	Supply Order should be sent only by Speed Post.
15.	Payment against supply order.	Crossed cheques should be issued for release of payment. Payment should be delivered by Speed Post.

You are requested to go through the contents of this letter carefully. The contents of this letter may be brought to the notice of the Principals so that they are adequately educated about the need for observing the purchase procedure and following administrative, financial and vigilance aspects outlined in Accounts Code, Education code and other rules/regulations and procedures circulated by the Sangathan.

Yours faithfully,

(M. Arumugam)
Joint Commissioner (Fin)

Copy to:-

1. Assistant Commissioner (Vig) with reference to his letter no F.30062/4/2014-KVS(Vig.) dated 18 March 2014.
2. The Dy. Commissioner (EDP) KVS (HS) with the request to please upload the same in the KVS website in circular at accounts head.

Joint Commissioner (Fin)