



केन्द्रीय विद्यालय संगठन
शिक्षा मंत्रालय भारत सरकार के अधीन स्वायत्त संस्थान
KENDRIYA VIDYALAYA SANGATHAN
Under Ministry of Education, Govt. of India
मुख्यालय, नई दिल्ली / Head Quarters, New Delhi
website: www.kvsangathan.nic.in
E-mail : jcp.kvs@gmail.com
दूरभाष /Tel : 91-11-26858565

18 संस्थागत क्षेत्र, शहीद जीत सिंह मार्ग, नई दिल्ली/ 18, Institutional Area, Shaheed Jeet Singh Marg, New Delhi 110 016
फा. 11019/02/2023-केविस (मु.)/प्रशा.11/125th BOG/ 2064-2089 दिनांक 04/11/2023

विषय:- दिनांक 01.11.2023 को परिसंचरण द्वारा (By Circulation) सम्पन्न केन्द्रीय विद्यालय संगठन के अधिशासी मण्डल की 125वीं बैठक का कार्यवृत्त।

माननीय शिक्षा मंत्री एवं अध्यक्ष, अधिशासी मण्डल, केन्द्रीय विद्यालय संगठन द्वारा अनुमोदित दिनांक 01.11.2023 को परिचालन द्वारा आयोजित केन्द्रीय विद्यालय संगठन के अधिशासी मण्डल की 125वीं बैठक के कार्यवृत्त की प्रति संलग्न है।

इस संबंध में टिप्पणी, यदि कोई हो, तो उसे 30 दिन के भीतर अधोहस्ताक्षरी के पास भिजवाने की कृपा करें।

पी. देवकुमार
(डॉ पी. देवकुमार)
संयुक्त आयुक्त (कार्मिक)
A.12.23

संलग्नक:- यथोपरि।

वितरण:-

1. केविस के अधिशासी मण्डल के सभी सदस्य।
2. निजी सचिव, माननीय शिक्षा मंत्री एवं अध्यक्ष, केविस, शिक्षा मंत्रालय शास्त्री भवन नई दिल्ली।
3. मुख्य निजी सचिव, सचिव (स्कूल शिक्षा एवं साक्षरता विभाग) एवं उपाध्यक्ष केविस, शिक्षा मंत्रालय, शास्त्री भवन नई दिल्ली।
4. वरिष्ठ मुख्य निजी सचिव, संयुक्त सचिव (स्कूल शिक्षा एवं साक्षरता विभाग) एवं वाइस चेयरपर्सन, केविस शिक्षा मंत्रालय, शास्त्री भवन नई दिल्ली।
5. उपसचिव (INS-I), शिक्षा मंत्रालय, शास्त्री भवन नई दिल्ली।
6. सभी प्रभागीय प्रमुख केविस. (मुख्या.) नई दिल्ली।
7. गार्ड फ़ाइल।



केन्द्रीय विद्यालय संगठन

शिक्षा मंत्रालय भारत सरकार के अधीन स्वायत्त संस्थान

KENDRIYA VIDYALAYA SANGATHAN

Under Ministry of Education, Govt. of India

मुख्यालय, नई दिल्ली / Head Quarters, New Delhi

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18 संस्थागत क्षेत्र, शहीद जीत सिंह मार्ग, नई दिल्ली/ 18, Institutional Area, Shaheed Jeet Singh Marg, New Delhi 110 016


F. 11019/02/2023-केविस (मु.)/प्रशा. II/125th BOG/ 114

दिनांक : 04/12/2023

Subject:- Minutes of the 125th meeting of the Board of Governors of KVS held by circulation on 01.11.2023.

A copy of the minutes of the 125th Meeting of the Board of Governors of KVS held by circulation on 01.11.2023 duly approved by the Hon'ble Minister of Education & Chairman, BoG, KVS is enclosed.



Comments, if any, may please be forwarded to the undersigned within 30 days.


(Dr. P. Devakumar)
Joint Commissioner (Pers.)
4.12.23

Encl:- As above

Distribution:

1. All members of the Board of Governors of KVS.
2. PS to Hon'ble Minister of Education & Chairman, KVS, MoE, Shastri Bhawan, New Delhi.
3. PPS to The Secretary (DoSE&L) & Deputy Chairperson, KVS, MoE, Shastri Bhawan, New Delhi.
4. Sr. PPS to The Joint Secretary (DoSE&L) & Vice-Chairperson, KVS, MoE, Shastri Bhawan, New Delhi.
5. The Deputy Secretary (INS-I), MoE, Shastri Bhawan, New Delhi.
6. All Divisional Heads of KVS(Hqrs.), New Delhi.
7. Guard File.

		<p>केन्द्रीय विद्यालय संगठन (मु.)/ Kendriya Vidyalaya Sangathan (HQ) 18 संस्थागत क्षेत्र/18 Institutional Area, शहीद जीत सिंह मार्ग/Shahed Jeet Singh Marg, नई दिल्ली – 110016/New Delhi -110016 दूरभाष/Telephone No.: 011-26858570 Email- budget.section@kvs.gov.in</p>
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F.No. 110240(90)/FC/2023/KVS(Budget) Date: 20.10.2023

Subject: Minutes of the meeting of the 90th Finance Committee held by circulation on 19.10.2023.

A copy of the Minutes of the 90th Finance Committee Meeting held by circulation on 19th October-2023 duly approved by Vice-Chairperson, KVS & Chairperson, Finance Committee, KVS is enclosed.

Encl.: As above.



(Satya Narain Gulia)
Joint Commissioner (Finance) &
Member Secretary, Finance Committee

Distribution: -






1. All Members of the Finance Committee, KVS.
2. PPS to Chairperson, Finance Committee, KVS, MoE, Shastri Bhawan, New Delhi.
3. The Deputy Secretary (INS), MoE, New Delhi.

**MINUTES OF THE 90th FINANCE COMMITTEE MEETING HELD BY CIRCULATION ON
19th OCTOBER, 2023.**

A meeting of the Finance Committee was held on 19th October, 2023. The agenda items were circulated to Members of Finance Committee. The agenda items are listed below: -

Item No. 1	TO CONFIRM THE MINUTES OF THE LAST MEETING OF THE FINANCE COMMITTEE HELD ON 21.06.2023.
Decision	Minutes confirmed.
Item No. 2	ACTION TAKEN REPORT ON THE DECISION TAKEN IN THE FINANCE COMMITTEE MEETING HELD ON 21.06.2023
Decision	The Accounts approved by BoG, KVS and submitted to CAG for its Audit and certification on 26.06.2023.
Item No. 3	ADOPTION OF AUDITED & CERTIFIED ANNUAL ACCOUNTS ALONG WITH SAR OF KENDRIYA VIDYALAYA SANGATHAN FOR THE FINANCIAL YEAR 2022-23.
Decision	The Finance Committee considered the SAR and audited Annual Accounts of KVS for financial year-2022-23 and recommended to BoG, KVS for approval and adoption of audited Annual Accounts of KVS along with SAR. ✓

MEMBERS OF THE FINANCE COMMITTEE MEETING

Sl.No.	Name	Designation	Signature
1	Ms. Prachi Pandey Joint Secretary, (EE-I) Ministry of Education, Govt. of India & Vice-Chairperson, Kendriya Vidyalaya Sangathan New Delhi-110001	Chairperson	
2	Mr. Sanjog Kapoor, Joint Secretary & Financial Advisor Ministry of Education, Govt. of India New Delhi-110001	Member	
3	Ms. Nidhi Pandey, IIS Commissioner Kendriya Vidyalaya Sangathan New Delhi-110016	Member	
4	Mr. Ashok Chakrapani, Director (Training) Ministry of Defence, New Delhi	Member	
5	Mr. Satya Narain Gulia Joint Commissioner (Fin.) Kendriya Vidyalaya Sangathan (HQ) New Delhi 110016	Member Secretary	



सत्यमेव जयते

कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय व्यय)
Office of the Director General of Audit (Central Expenditure)
डी जी ए सी आर भवन, इन्द्रप्रस्थ एस्टेट, नई दिल्ली-110 002
DGACR Building, Indraprastha Estate, New Delhi-110 002

ए.एम.जी-III/एस.ए.आर./के.वी.एस./9-37/2023-24/-

दिनांक: 13.10.23

सेवा में,

सचिव, भारत सरकार
शिक्षा मंत्रालय
विद्यालयी शिक्षा एवं साक्षरता विभाग
शास्त्री भवन, नई दिल्ली-110001

विषय : वर्ष 2022-23 के लिए केन्द्रीय विद्यालय संगठन, नई दिल्ली के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन

महोदया/महोदय,

मैं केन्द्रीय विद्यालय संगठन, नई दिल्ली के वर्ष 2022-23 के प्रमाणित वार्षिक लेखे की प्रति उसके प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित संसद के पटल पर रखने के लिए संलग्न करता हूँ।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए, जब वे संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाए।

कृपया यह सुनिश्चित किया जाये कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को शासी निकाय (Governing Body) द्वारा अनुमोदित अवश्य करा लिया जाये तथा यह भी सुनिश्चित करें कि 2022-23 के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र को संसद के पटल पर रखने से पहले सभी पूर्व वर्षों के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र संसद के पटल पर प्रस्तुत किये जा चुके हों।

लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद एवं इसे जारी करने से सम्बन्धित सभी कार्यों को आपके निकाय द्वारा किया जाना ही अपेक्षित है। पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद जारी करते समय निम्नलिखित अस्वीकरण (disclaimer) अंकित करें।

“प्रस्तुत प्रतिवेदन मूल रूप से अंग्रेजी में लिखित पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद है। यदि इसमें कोई विसंगति परिलक्षित होती है तो अंग्रेजी में लिखित प्रतिवेदन मान्य होगा।”

संलग्नक: यथोपरी

4/10/23
17/10/23
4/10/23
17/10/23

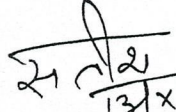
भवदीय,

— हस्ता. —
निदेशक (ए.एम.जी-III)

✓ प्रति, प्रमाणित वार्षिक लेखे कि प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित आयुक्त, केन्द्रीय विद्यालय संगठन, 18, इंस्टीट्यूटेशनल एरिया, शहीद जीत सिंह मार्ग नई दिल्ली को आवश्यक कार्यवाही हेतु अग्रेषित की जाती है। वार्षिक लेखाओं की हिंदी प्रति की 1 प्रति आवश्यक कार्यवाही हेतु इस कार्यालय को भेजी जाए।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए, जब ये संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाए।

संलग्नक:यथोपरी


13/10/2023
निदेशक (ए.एम.जी-III)

प्रति, प्रमाणित वार्षिक लेखे कि प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित प्रधान निदेशक (रिपोर्ट -एबी), भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, 9, दीन दयाल उपाध्याय मार्ग, नई दिल्ली-110124 को अग्रेषित की जाती है।

यह महानिदेशक लेखापरीक्षा (केंद्रीय व्यय) के अनुमोदन से जारी किया जा रहा है।

संलग्नक:यथोपरी

— हस्ता. —
निदेशक (ए.एम.जी-III)

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Kendriya Vidyalaya Sangathan, New Delhi for the year ending 31st March 2023

We have audited the attached Balance Sheet of Kendriya Vidyalaya Sangathan (KVS) as on 31st March 2023, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 20(1) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2026-27. These financial statements include the accounts of 25 Regional Offices of KVS covering 1253 Kendriya Vidyalayas (KVs), 5 Zonal Institutes of Education & Training (ZIET), KV Kathmandu (Nepal) financed by Government of India, two self-financed KVs at Moscow & Tehran and Kendriya Vidyalaya Sangathan (HQ) accounts. Out of these, account of 11 Regional Offices (ROs), 27 Kendriya Vidyalayas (KVs), 2 Zonal Institutes of Education & Training (ZIET) were audited during the year and comments considered for inclusion in the audit report. These financial statements are the responsibility of the Sangathan's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

i. We have obtained all the information and explanations, except as stated in the report, which to the best of our knowledge and belief were necessary for the purpose of our audit;

ii. The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in the format prescribed by Ministry of Education Government of India subject to the observations in the report.

iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Sangathan in so far as it appears from our examination of such books.

iv. We further report that:

A. Balance Sheet

A.1 Sources of Fund

A.1.1 Corpus/Capital Fund (Schedule 1)-Rs. (-) 24407.88 crore

(i) Assets created out of grants for Creation of Capital Assets-Rs. 725.97 crore

As per the format of accounts prescribed by Ministry of Education, grants from government for capital expenditure is to be added to Corpus/Capital fund to the extent utilized. Unutilized grants (including advances paid out of such grants) are carried forward and exhibited as liability in the Balance sheet. Further as per Note to Schedule 3 (c) titled 'Unutilised Grants

from UGC, Government of India and State Government' of the Uniform format of accounts prescribed by Ministry of Education, unutilized grants include advances on Capital Account.

Test check of the accounts of KVS for the year 2022-23 revealed that in the following instances the advances for capital works was not shown as current liability in the accounts but was added to the Capital Fund in contravention of the above provisions: -

(a) **KV Godhra** paid Rs. 44.03 lakh from government grants to Construction Agency (CPWD) for construction work in July 2022. This amount was shown in Schedule 1 and Schedule 3A of its Annual Account as utilized for capital expenditure. This amount should be shown under Schedule 3 (Current Liabilities and Provisions) as unutilised government grants for capital advance instead of Schedule 1 of its account. This has resulted in overstatement of Capital Fund and understatement of Current Liabilities and Provisions by Rs. 44.03 lakh.

(b) **RO Bhubaneswar** received amount of Rs. 68.06 crore from KVS Hqrs out of which amount of Rs. 67.70 crore was released to KVs for construction works. The KVs had deposited the amount with the respective construction agencies and based on physical progress report received from the Construction agency (CPWD) Rs.36.31 crore has been transferred to Work in Progress under Schedule-4. Instead of showing the balance amount of advance amounting to Rs. 31.76 crore (68.06 crore -36.31 crore) under Current Liabilities and Provisions –unutilised grants-in-aid, the same was added to Capital Fund. This has resulted in overstatement of Capital Fund and understatement of Current Liabilities and Provisions by Rs. 31.76 crore.

(c) **RO Delhi:** An amount of Rs. 1.66 crore released to KVs for construction works (Rs. 1.46 crore to KV Shahdara and Rs. 0.20 crore to KV Delhi Cant No. 3). The same was deposited with the respective construction agencies. The KVs had not reported utilization of the fund by the construction agencies as on 31.3.2023. But the amount Rs. 1.66 crore was added to Capital Fund. This resulted in overstatement of Capital Fund and understatement of Current Liabilities and Provisions by Rs. 1.66 crore.

The total overstatement of Capital Fund and understatement of Current Liabilities and Provisions on the basis of test checked cases is Rs. 33.86 crore.

(ii) The above includes other additions/adjustments of Rs. 25.36 crore whereas as per information provided by **KV RO Delhi**, the correct figure of other addition/adjustment is Rs. 39.65 lakh only. The consequent wrong entry was also made in Schedule-4 Fixed Assets (Rs. 24.51 crore-Computers/ Peripherals and Rs. 0.45 crore- Library books). This has resulted in overstatement of Capital Fund and Fixed Assets (Gross Block) by Rs. 24.96 crore. KVS RO Delhi has replied that the wrong adjustment of Rs. 24.96 crore will be corrected in annual account for the year 2023-24.

A.2 Application of Funds

A.2.1 Fixed Assets (Schedule 4) – Rs. 4050.56 crore

(i) A mention was made in the Separate Audit Report for the year 2021-22 that KVS did not classified/depict the land whether freehold or lease hold in the above Schedule under respective Head. Test check of the accounts of KVs and ROs revealed that proper accounting of land has not been done by KVS as disclosed below:

No entry was found for the leased/freehold land occupied by **RO Bhubaneswar, RO Ahemdabad, KV Godhra, KV Naupada, KV Gajapati, KV Perambalur, KV Rajnandgaon, KV Khariar, KV K.R.Puram Bengaluru** in their accounts.

(ii) As per Format of Accounts prescribed by Ministry of Education, building is to be classified under four heads, viz, 1) On Freehold Land, 2) On Leasehold Land, 3) Ownership

Flats/Premises 4) Superstructures on Land not belonging to the entity. KVS had depicted only classification of buildings based on number of schools under freehold and lease hold land under Schedule 24: Notes to Accounts for the year 2022-23. This is contravention of Format of Accounts prescribed by Ministry of Education .

(iii) As per format of Accounts prescribed by the Ministry of Education, depreciation on fixed assets is to be provided on Straight Line Method at the rates specified therein. However, the same has been charged by KVS on written down value and at different rates thereby contravening the format of accounts prescribed by the Ministry of Education. This is being pointed out since 2019-20 but no remedial action has been taken so far.

A.2.2 Loans , Advances & Deposits (Schedule 8) - Rs. 1295.41 crore

(i) The above includes amount of Rs. 15.02 crore recoverable from Sponsoring Project Authorities in respect of 32 Closed Project KVs. The amounts are pending since 1998 as detailed below:

No. of Project KV	Amount outstanding (in crore)	Year since amount is outstanding
1	0.85	1998
2	0.88	1999
9	6.20	2000
8	3.15	2001
4	0.89	2002
4	1.27	2003
1	0.70	2004
1	0.71	2011
1	0.05	2012
1	0.32	2014
32	15.02	

It can be seen from the above that in the last nine years i.e 2014 to 2022-23 no amount has been received and the amounts are pending since 1998, these receivables should be reviewed and adequate provisions should be made in the accounts. This is being pointed out in the report since 2020-21 but no remedial action was taken by KVS.

(ii) The above includes an amount of Rs. 34.66 crore (Deposit with Construction Agency-construction work- Rs. 26.62 crore under CCA fund and Deposit with Construction agency-Maintenance work- Rs. 8.04 crore under SF/Revenue Fund) due to wrong adjustment entry during consolidation of accounts of **KVS RO Delhi**. The similar wrong entry amounting to Rs. 34.66 crore was also made in Schedule 13 other income under the head liabilities written off. This has resulted in overstatement of Loans , Advances & Deposits and Other income by Rs. 34.66 crore. *The KVS RO Delhi has replied that the wrong adjustment of Rs. 34.66 crore will be corrected in annual account for the year 2023-24.*

(iii) KVS had received Grants in Aid amounting Rs. 24.08 crore from Ministry of Minority Affairs under the scheme of Pradhan Mantri Jan Vikas Karyakram (PMJVK) for implementation of 2310 nos of e-learning solutions through Indian Telephone Industries (ITI) in 238 KVs during 2022-23. Under the scheme, materials including hardware and software would be delivered and installed in KVs. The amount was paid to ITI Ltd and shown under the head Advances on capital account (for non-recurring expenditure) in the Schedule-8 Loans and Advances and Schedule 1 Capital fund. As per the physical progress report submitted to Ministry by KVS in March 2023, Delivery of 2310 classroom (100%) has been completed upto March 2023. The assets created from this fund should be capitalized and shown under Fixed Assets. However, the amount of Rs. 24.08 crore has been shown as Advances under the Schedule 8. This has resulted in overstatement of Loans, Advances & Deposits and understatement of Fixed Assets by Rs. 24.08 crore.

B. Dr. S. R. KVS Auditorium Accounts 2022-23

Computer/Peripherals: Rs. 7.65 lakh

The above does not include capital expenditure of Rs. 12.50 lakh incurred towards purchase of interactive display system (Rs. 4.51 lakh) in 2021-22 and Display Board (Rs. 7.99 lakh) in 2020-21. This was booked as furniture head during the year 2021-22. The rate of Depreciation on Computer Peripherals is 20% and on furniture is 10%. The Depreciation on furniture (Display Board) was charged only for the year 2021-22. The Depreciation should be charged from 2020-21.

This has resulted in understatement of Depreciation and Income & Expenditure account by Rs. 3.14 lakh (interactive display system : Rs. 0.77 lakh and Display Board: Rs. 2.38 lakh) upto 2022-23. This was pointed out in the previous report, however, KVS has not rectified the same in annual accounts of 2022-23.

C. Grants in aid

The Kendriya Vidyalaya Sangathan received grants-in-aid of Rs. 7496.61 crore (Revenue: Rs. 6796.36 crore and Capital: Rs. 700.25 crore) for the year 2022-23 and had an opening balance of Rs. 73.13 crore (Revenue: Rs. 73.09 crore and Capital: Rs. 0.04 crore)¹. It had own income of Rs. 180.41 crore (Revenue Rs.180.41 crore and Capital Rs. Nil). Out of the total fund of Rs. 7750.15 crore, it utilized Rs. 7612.06 crore (Revenue: Rs. 6911.99 crore, and Capital: Rs. 700.07 crore). The Grants amounting Rs. 35.36 crore was automatically remitted back to Ministry in TSA on 31 March 2023 leaving a balance of Rs. 102.73 crore (Revenue: Rs. 102.52 crore and Capital: Rs. 0.21 crore) as on 31st March 2023.

Under specific plan grants KVS received Rs. 26.13 crore grants-in-aid for the year 2022-23 and had an opening balance of Rs. 14.53 crore. It had internal receipts of Rs.0.61 crore. It utilized Rs. 29.23 crore, leaving unspent balance of Rs. 12.04 crore as on 31st March 2023.

D. Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Commissioner, Kendriya Vidyalaya Sangathan (KVS) through a Management Letter issued separately for remedial/corrective action.

¹ It includes opening balances of Central Tibetan Schools Administration (CTSA) which was transferred to KVS due to closure of CTSA w.e.f 31.3.2022

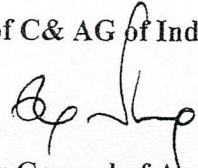
v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.

vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements, read together with the Accounting Policies and Notes to Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:

a. in so far as it relates to the Balance Sheet of the state of affairs of Kendriya Vidyalaya Sangathan as at 31 March 2023; and

b. In so far as it relates to the Income and Expenditure Account of the deficit for the year ended on that date.

For and on behalf of C& AG of India



Director General of Audit
(Central Expenditure)

Place: New Delhi

Date: 13.10.2023

Annexure to Audit report

1. Adequacy of Internal Audit System

- Kendriya Vidyalayas are audited by the audit team from the respective Regional Office and Regional Offices and ZIETs are audited by the Audit Team deputed by KVS Hqrs.
- There is no system of internal audit of KVS Hqrs. However Internal Audit of KVS HQ was conducted by Ministry of Education in 2016.
- The internal audit system needs to be strengthened as 8605 internal audit paras were lying outstanding as on 31.03.2023

2. Adequacy of Internal Control System

The internal control needs to be strengthened in following areas:

- RO Bhubaneswar did not maintain Expenditure Control Register and records related to Land and Building.
- Fixed Assets Register was not maintained by **KV Srkna** and **RO Kolkata**.
- Non-adjustment of advances (i) **KV Bengdubi**: Rs. 1.63 lakh which remains outstanding more than 5 years (ii) **KV Sukna**: Rs. 3.62 lakh depicted in accounts since 2018-19.
- **KV Naupada**: Register of fixed deposit/Term deposit, Bank reconciliation statement, utilization certificate were not maintained by the vidyalaya.
- Article 28 of Education Code of KVS envisages that the Vidyalaya Management Committee (VMC) should meet at least three times in a year against which only one meeting of Vidyalaya Management Committee was held on 11.03.2023 by **KV Pushpa Vihar**. hence, there was shortfall in the meetings of VMC.
- 46 Audit paras pertaining to external audit in respect of KVS Hqrs. were outstanding as on 31.03.2023.
- 64 disciplinary cases are pending as on 31.03.2023.

3. System of physical verification of Fixed Assets

- Physical verification of Fixed Assets in respect of KVS HQ has been conducted upto 31.03.2023.
- The Sangathan is a multi-unit organisation having 1253 Kendriya Vidyalayas, 25 Regional Offices and five Zonal Institutes of Education & Training (ZIET) spread all over India and the accounts are decentralized, Hence, all the records of the fixed assets are maintained by the concerned unit. Test check of the records of units of KVS revealed that the Physical verification of Fixed Assets has not been done regularly.









4. System of physical verification of inventory

- Physical verification of stationery and Consumables have been done upto 31.03.2023 by KVS HQ.
- The Sangathan is a multi-unit organisation having 1253 Kendriya Vidyalayas, 25 Regional Offices and five Zonal Institutes of Education & Training (ZIET) spread all over India and the accounts are decentralised, Test check of the records of units of KVS revealed that the Physical verification of Inventories has not been done regularly.

5. Regularity in payment of statutory dues

- As per accounts, no payments in respect of statutory dues were outstanding for more than six months as on 31.03.2023.

तदनुसार दिनांक 19.10.2023 को आयोजित 'वित्त समिति' की बैठक का कार्यवृत्त केन्द्रीय विद्यालय संगठन के अधिशासी मण्डल के सभी सदस्यों के विचार तथा अनुमोदन हेतु प्रस्तुत है।

Sl. No.	Name of Member	Signature
1	Shri Dharmendra Pradhan Hon'ble Minister of Education, Govt. of India & Chairman, KVS, Shastri Bhawan, New Delhi	
2	Minister of State, MoE Joint- Chairman	
3	Sh. Sanjay Kumar, IAS Secretary (SE &L) & Deputy- Chairperson, KVS MoE. Shastri Bhawan New Delhi	
4	Ms. Prachi Pandey, IA&AS, Joint Secretary (DoSE&L) & Vice Chairperson, KVS MoE Shastri Bhawan New Delhi.	
5	Sh. Sanjog Kapoor Addl. Secretary & Financial Advisor MoE (Deptt. of SE &L) Shastri Bhawan, New Delhi	
6	Smt. Nishtha Upadhyaya Jt. Secretary (Trg/BR), Ministry of Defence, Room No.198- A, South Block, New Delhi-110011	
7	Sh. Prashant Shukla Director & Chief Welfare Officer, Deptt. of Personnel & A.R., Room No 385, Lok Nayak Bhawan New Delhi.	
8	Dr. Dinesh Prasad Saklani Director, NCERT, Sri Aurobindo Marg, New Delhi-110016	
9	Ms. Nidhi Chibber, IAS Chairperson, CBSE, "Shiksha Kendra", 2, Community Centre, Preet Vihar Delhi - 110 092.	
10	Maj Gen R.Putarjunam ADG MT (AE), Directorate General of Military Training, Army Headquarters, Sena Bhawan, New Delhi-110011.	
11	Commodore G. Rambabu Commodore (Naval Education) IHQ MoD (Navy) West Block-V, Sec.-1, R. K. Puram, New Delhi-110066.	
12	Air Vice Marshal Rajeev Sharma, VSM, Assistant Chief of Air Staff (Education) Directorate of Education Air Headquarters.	

(राजीव शर्मा) / (Rajeev Sharma)
एयर्स-विकेट मार्शल / Air Vice Marshal

ए सी ए एस (शिक्षा) / ACAS (Edn)
शिक्षा निदेशालय / Directorate of Education
वायु सेना मुख्यालय (आर.के. पुरम) / Air HQ (RKP)
नई दिल्ली / New Delhi-110066

	West Block-6, Sec.-1 R. K. Puram, New Delhi-110066.	
13	Shri Vinayak Garg, IRSEE Commissioner, NVS, B-15, Sector -62, Institutional Area, Noida-201309 (U.P)	<i>Vinayak</i>
14	Shri Vinay Kumar Singh Deputy Inspector General, GC (CRPF), Jharoda Kalan, New Delhi- 110072	<i>VKS</i>
15	Ms. Nidhi Pandey, IInfoS Commissioner, KVS [HQ]	<i>Nidhi</i>
16	Ms. Ajeeta Longjam Joint Commissioner (Admn.-I) Against the post of Additional Commissioner (Admn.)	<i>Ajeeta</i>