



केन्द्रीय विद्यालय संगठन

KENDRIYA VIDYALAYA SANGATHAN

18, संस्थागत क्षेत्र/18, Institutional Area

शहीद जीत सिंह मार्ग/ ShaheedJeet Singh Marg

नई दिल्ली-110016/NEW DELHI-110016

Tel: 011-26521841-260, 294

www.kvsangathan.nic.in

फा.स. 11021/01/2025-केविस.(मु.)/(प्रशा.-II/BoG/By Circulation/2358-2392 दिनांक : 11.12.2025
11/12/2025

विषय : दिनांक 04.12.2025 को परिसंचरण द्वारा (By Circulation) सम्पन्न केन्द्रीय विद्यालय संगठन के अधिशासी मण्डल की 129वीं बैठक का कार्यवृत्त।

माननीय शिक्षा मंत्री एवं अध्यक्ष, अधिशासी मण्डल, केन्द्रीय विद्यालय संगठन द्वारा दिनांक 04.12.2025 को परिचालन द्वारा (By Circulation) सम्पन्न केन्द्रीय विद्यालय संगठन के अधिशासी मण्डल की 129वीं 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 कृपया करें।

दीपेश

(दीपेश गहलोत)

अपर आयुक्त (प्रशासन) एवं

सदस्य सचिव अधिशासी मण्डल (BoG)

संलग्नक: - यथोपरि

वितरण:-

1. केविसं के अधिशासी मण्डल के सभी सदस्य।
2. निजी सचिव, माननीय शिक्षा मंत्री एवं अध्यक्ष, केविसं, शिक्षा मंत्रालय, शास्त्री भवन, नई दिल्ली।
3. निजी सचिव, माननीय राज्य मंत्री शिक्षा एवं संयुक्त अध्यक्ष, केविसं., शिक्षा मंत्रालय, शास्त्री भवन, नई दिल्ली।
4. वरिष्ठ पी.पी.एस. सचिव (स्कूल शिक्षा एवं साक्षरता विभाग) एवं डिप्टी चैयरमैन केविसं, शिक्षा मंत्रालय, शास्त्री भवन, नई दिल्ली।
5. वरिष्ठ पी.एस.ओ, संयुक्त सचिव (स्कूल शिक्षा एवं साक्षरता विभाग) एवं वाइस चैयरपर्सन, केविसं शिक्षा मंत्रालय, शास्त्री भवन, नई दिल्ली।
6. निदेशक (के.वि.सं.), शिक्षा मंत्रालय, शास्त्री भवन, नई दिल्ली।
7. सभी प्रभागीय प्रमुख केविसं. (मुख्या.) नई दिल्ली।
8. सहायक आयुक्त (IT Cell) को केविस(मु.) की वेब साइट पर अपलोड करने हेतु प्रेषित।



केन्द्रीय विद्यालय संगठन
KENDRIYA VIDYALAYA SANGATHAN
18, संस्थागत क्षेत्र/18, Institutional Area
शहीद जीत सिंह मार्ग/ ShaheedJeet Singh Marg
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फा.स. 11021/01/2025-केविस.(मु.)/(प्रशा.-II/BoG/By Circulation / 2358- 2392 दिनांक : 11.12.2025
11/12/2025

Subject: Minutes of the 129th meeting of the Board of Governors of KVS held by circulation on 04.12.2025.

A copy of the minutes of the 129th Meeting of the Board of Governors of KVS held by circulation on 04.12.2025 duly approved by the Hon'ble Minister of Education & Chairman, BoG, KVS is enclosed.

In this regard, if there are any comments, they may kindly be forwarded to the undersigned within 30 days.

Deepesh
(Deepesh Gehlot)
Additional Commissioner (Admn.) &
Member Secretary, (BoG)

Encl.: As above

Distribution:

1. All Members of the Board of Governors KVS.
2. PS to Hon'ble Minister of Education & Chairman, KVS, Ministry of Education, Shastri Bhawan, New Delhi.
3. PS to Hon'ble Minister of State for Education & Joint Chairman, KVS, Ministry of Education, Shastri Bhawan, New Delhi.
4. Senior PPS to Secretary (Department of School Education & Literacy) & Deputy Chairman, KVS, Ministry of Education, Shastri Bhawan, New Delhi.
5. Senior PSO to Joint Secretary (Department of School Education & Literacy) & Vice Chairperson, KVS, Ministry of Education, Shastri Bhawan, New Delhi.
6. Director (KVS), Ministry of Education, Shastri Bhawan, New Delhi.
7. All Divisional Heads, KVS (HQ), New Delhi.
8. Assistant Commissioner (IT Cell) for uploading on the KVS (HQ) website.

केन्द्रीय विद्यालय संगठन
(प्रशासन-2 अनुभाग)




विषय:- केविसं. के अधिशासी मंडल की 129वीं बैठक की कार्यवृत्त दिनांक 04.12.2025 का परिचालन
(By Circulation) द्वारा अनुमोदन।

**MINUTES OF THE 95th FINANCE COMMITTEE MEETING HELD BY
CIRCULATION ON 27th NOVEMBER-2025.**

A meeting of the Finance Committee was held on 27th November-2025. 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 23.06.2025.
Decision	Minutes confirmed.
Item No.2	Action Taken report on the decision taken in the Finance Committee meeting held on 23.06.2025.
Decision	The Account approved by BoG, KVS and submitted to CAG for its Audit and certification on 27.06.2025.
Item No.3	Adoption of Audited & Certified Annual Accounts along with SAR of Kendriya Vidyalaya Sangathan for the Financial Year-2024-25.
Decision	The Finance Committee considered the SAR and audited Annual Account of KVS for Financial Year-2024-25 and recommended to BoG, KVS for approval and adoption of audited Annual Accounts of KVS along with SAR.

Accordingly, the minutes of the Finance Committee meeting held on 27.11.2025 are hereby submitted for the consideration and approval of all members of the Board of Governor (BoG) of Kendriya Vidyalaya Sangathan.

Sl. No.	Member	Signature
1.	Shri Dharmendra Pradhan Hon'ble Minister of Education, Govt. of India & Chairman, KVS, Shastri Bhawan, New Delhi	
2.	Shri Jayant Chaudhary Hon'ble Minister of State for Education & Joint Chairman, KVS, Shastri Bhawan, New Delhi	
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.	<i>Prachi Pandey</i>
5	Sh. Sanjog Kapoor Addl. Secretary & Financial Advisor MoE (Deptt. of SE &L) Shastri Bhawan, New Delhi	<i>Sanjog</i>
6	Sh Pawan Kumar Sharma, IAS Jt. Secretary (Trg/BR), Ministry of Defence, Room No.199- 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	<i>DM</i>
9	Sh. Rahul Singh, IAS Chairperson, CBSE, Integrated Office complex, Sector-23, Phase-I, Dwarka, New Delhi.	<i>Rahul Singh</i>
10	Maj Gen V.K.Bhat, ADG (AE), Directorate General of Military Training, Army Headquarters, Sena Bhawan, New Delhi 110011.	
11	Commodore S M Urooj Athar Commodore (Naval Education) (One) IHQ MoD (Navy) , West Block-V, Sec.-1, R. K. Puram, New Delhi- 110066.	
12	Air Vice Marshal Harjit S Sidana, VSM, Assistant Chief of Air Staff (Education) Directorate of Education Air Headquarters, West Block-6, Sec.-1 R. K. Puram, New Delhi-110066.	
13	Shri Rajesh Lakhani, IAS Commissioner, Navodaya Vidyalaya Samiti B-15, Sector -62, Institutional Area, Noida -201309 (U.P)	<i>R..</i>
14	Shri Vinay Kumar Singh Deputy Inspector General, Group Centre (CRPF), Jharoda Kalan, New Delhi- 110072	
15	Sh. Vikas Gupta, IAS Commissioner, KVS (HQ)	<i>Vikas Gupta</i>
16	Sh. Deepesh Gehlot, ISS Additional Commissioner(Admn.), KVS & Member Secretary (BoG)	<i>Deepesh</i>



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

F.No.110240(95)/FC/2025/KVS(Budget)

Date: 27.11.2025

Subject: Minutes of the meeting of the 95th Finance Committee held by circulation on 27.11.2025

A copy of the Minutes of the 95th Finance Committee Meeting held by circulation on 27.11.2025 duly approved by Vice-Chairperson, KVS & Chairperson, Finance Committee, KVS is enclosed.

Encl.: As above.

(Satya Narain Gulia)
Joint Commissioner (Finance)

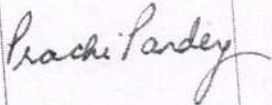
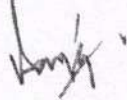
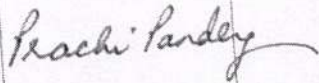
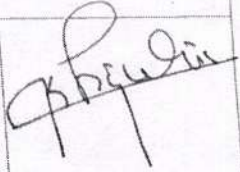

Distribution: -

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

MINUTES OF THE 95th FINANCE COMMITTEE MEETING HELD BY CIRCULATION ON 27.11.2025.

A meeting of the Finance Committee was held on 27.11.2025. 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 23.06.2025
Decision	:	Minutes confirmed.
Item No. 2	:	ACTION TAKEN REPORT ON THE DECISION TAKEN IN THE FINANCE COMMITTEE MEETING HELD ON 23.06.2025
Decision	:	The Accounts approved by BoG, KVS and submitted to CAG for its Audit and certification on 27.06.2025
Item No. 3	:	ADOPTION OF AUDITED & CERTIFIED ANNUAL ACCOUNTS ALONG WITH SAR OF KENDRIYA VIDYALAYA SANGATHAN FOR THE FINANCIAL YEAR 2024-25
Decision	:	The Finance Committee considered the SAR and audited Annual Accounts of KVS for financial year 2024-25 and recommended to BoG, KVS for approval and adoption of audited Annual Accounts of KVS along with SAR

Sl. No.	Name	Designation	Signature
1	Ms. Prachi Pandey Joint Secretary, (Instt. & Trg.), DoSE&L 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. Prachi Pandey, Commissioner, Kendriya Vidyalaya Sangathan, New Delhi-110016	Member	
4	Mr. Susheel Khajuria, Director (M&SS), Ministry of Defence 229-A, South Block, 220(c) New Delhi	Member	
5	Mr. Satya Narain Gulia Joint Commissioner (Fin.), Kendriya Vidyalaya Sangathan (HQ), New Delhi 110016	Member Secretary	

कार्यालय महानिदेशक लेखापरीक्षा
(केन्द्रीय व्यय),
ऑडिट भवन, इन्द्रप्रस्थ एस्टेट,
नई दिल्ली-110002



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

OFFICE OF THE DIRECTOR GENERAL
OF AUDIT (CENTRAL EXPENDITURE),
AUDIT BHAWAN, INDRAPRASTHA ESTATE,
NEW DELHI-110002

ए.एम.जी-III/एस.ए.आर./के.वी.एस./9-48/2025-26/-

दिनांक: 26.11.25

सेवा में,

सचिव, भारत सरकार
शिक्षा मंत्रालय
स्कूल शिक्षा और साक्षरता विभाग
शास्त्री भवन, नई दिल्ली-110001

विषय : वर्ष 2024-25 के लिए केन्द्रीय विद्यालय संगठन, नई दिल्ली के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन

महोदया/महोदय,

मैं केन्द्रीय विद्यालय संगठन, नई दिल्ली के वर्ष 2024-25 के प्रमाणित वार्षिक लेखे की प्रति उसके प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित संसद के पटल पर रखने के लिए संलग्न करती 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 2024-25 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

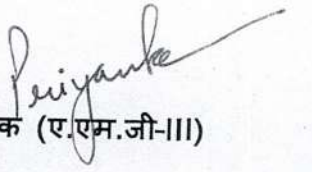
भवदीया,

— 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, इंस्टीट्यूटशनल 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


निदेशक (ए.एम.जी-III)

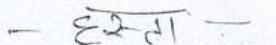
ए.एम.जी-1/एस.ए.आर./के.वी.एस./9-48/2025-26/-

दिनांक: 26.11.25

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

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

संलग्नक: यथोपरी


निदेशक (ए.एम.जी-III)

Opinion of the Comptroller & Auditor General of India on the Accounts of Kendriya Vidyalaya Sangathan for the year ended 31 March 2025

Opinion

We have audited the financial statements of **Kendriya Vidyalaya Sangathan**, which comprise the statement of financial position as at 31 March 2025 and the Income & Expenditure Account/Receipts & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies under Section 20(1) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period upto 2026-27. These financial statements include the accounts of 25 Regional Offices of KVS, covering 1253 Kendriya Vidyalaya (KVs), 5 Zonal Institutes of Education and Training (ZIET), three self-financed KVs at Moscow, Kathmandu (Nepal) and Tehran and Kendriya Vidyalaya Sangathan (Headquarter) accounts. Out of these accounts of 2 Regional offices, 15 Kendriya Vidyalayas and 1 Zonal Institute of Education and Training and KVS (Hqrs.) accounts were audited during the year and comment considered for inclusion in the audit report.

This 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, disclosure norms, etc. Audit observations on financial transactions regarding compliance with the Law, Rules and Regulations (Propriety & Regularity) and efficiency cum performance aspects, etc., if any, are reported through inspection reports/ CAG's audit reports separately

In our opinion the accompanying financial statements of Kendriya Vidyalaya Sangathan, read together with the accounting policies and Notes thereon and other matters mentioned in the Separate Audit Report, which follows, **give a true and fair view** of the financial position of the autonomous body as at March 31, 2025, and its financial performance and its cash flows for the year then ended in accordance with format of accounts prescribed by Ministry of Education.

Basis for Opinion

We conducted our audit in accordance with the CAG's auditing regulations/standards/manuals/guidelines/guidance-notes/orders/circulars etc. Our responsibilities are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the autonomous body in accordance with ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the financial statements

The Governing Body of KVS is responsible for the preparation and fair presentation of the financial statements in accordance with MoE format of accounts, and for internal control as management determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

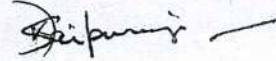
Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion in accordance with CAG's auditing regulations /standards/ manuals/ guidelines/ guidance-notes/ orders/ circulars etc.

Place: NEW DELHI

For and on behalf of the CAG of India

Date: 26-11-25



Director General of Audit
(Central Expenditure)

Separate Audit Report on the Accounts of Kendriya Vidyalaya Sangathan, New Delhi

A. Significant Accounting policies and notes to accounts

A.1 KV RO Mumbai: Solapur Municipal Corporation raised bill for property tax of Rs 1.26 crore on Kendriya Vidyalaya Solapur's School Building and quarters which KVS had contested. The same was not disclosed under contingent liability. The issue was pointed out in previous report, but no action has been taken by KVS.

A.2 The guidelines of scheme of Atal Tinkering Lab (ATL) stipulates that all the assets acquired or created from the Grants in Aids shall be the property of the Govt. of India and should not be disposed off or encumbered or utilized for purpose other than those for which the grants in Aids has been sanctioned without the prior permission of the NITI Aayog. Further, as per uniform format of Accounts prescribed by Ministry of Education, Assets created out of Sponsored Project Funds, where the ownership is retained by the sponsors but held and used by the Institution are separately disclosed in the Notes on Accounts.

Audit scrutiny revealed that KVS created assets amounting to Rs. 115.58 lakh from Grants in Aids for Atal Tinkering Lab from NITI Aayog during 2024-25. However, the disclosure of assets created under ATL was not done in Notes to Accounts. This was pointed out in previous report, but no action has been taken by KVS.

A.3 During the year 2023-24 audit pointed out that Liability for demand of Rs. 4.92 crore by Delhi Jal Board in respect of water charges for the period October 2012 to July 2016 (**KV JNU Campus**) was not created during 2023-24. It was replied that the demand raised by Delhi Jal Board for Rs. 4.92 crore is not actual but only on provisional basis. The fact of existence of contingent liability of Rs. 4.92 crore has not been disclosed in the Schedule of Contingent Liabilities & Notes to Accounts.

A.4 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.

B. General

B.1 NPS Account: In the NPS accounts for the financial year 2023-24 Fixed Deposits (FDs) were not shown separately and were included in the Closing Balance of bank accounts.

During FY 2024-25, FDs amounting to Rs.26.91 crore matured and the proceeds were credited to the bank account. While preparing the accounts for 2024-25, the FD component was segregated from the Closing Balance of the bank accounts and reflected separately under the head of Fixed Deposits.

However, the corresponding adjustment was not effected in the balances of the bank accounts which included the amount of FDs matured during the year. This resulted in double booking of amount of Rs. 26.91 crore— firstly under the head Cash and Bank Balances and again under the head Fixed Deposits. Correspondingly adjustment of Rs. 26.91 crore has been done in the Capital Fund. This has, resulted in overstatement of the Capital Fund and Current Assets by Rs. 26.91 crore.

B.2 As per Format of Accounts prescribed by Ministry of Education, freehold land and leasehold land should be shown distinctively, under the head 'Land' in the Schedule of Fixed

Assets. However, KVS did not classify/depict the land whether freehold or leasehold in the above Schedule under respective Head. This has been pointed out in the report since 2021-22 but no remedial action has been taken so far.

B.3 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 and 4) Superstructures on Land not belonging to the entity. KVS had depicted only classification of buildings based on number of schools under freehold, lease hold land and superstructures on land not belonging to KVs under Schedule 24: Notes to Accounts for the year 2024-25. This is contravention of Format of Accounts prescribed by Ministry of Education.

Moreover 201 KVs/Ros/ZIETs were functioning on the land not specified under any of the four categories mentioned above. The details/category of land may be suitably disclosed under Notes to Accounts.

C. Management letter: Deficiencies which have not been included in this Separate Audit Report have been brought to the notice of the Management through a Management Letter issued separately for remedial/corrective action.

D. Assessment of Internal Control

i) Adequacy of Internal Control System

The internal control needs to be strengthened in following areas:

- 3289 Audit paras pertaining to external audit in respect of KVS (All units) were outstanding as on 31.03.2025.
- 57 Audit paras pertaining to external audit in respect of KVS Hqrs. were outstanding as on 31.03.2025.
- 44 disciplinary cases were pending as on 31.03.2025.
- Register of Assets and Expenditure control register have not been maintained in KV Bangrasia and KV RO Jabalpur.

ii) Adequacy of Internal Audit System

- Kendriya Vidyalayas, Regional Offices and ZIETs Accounts are audited by the Internal Audit Teams deputed by KVS Hqrs.
- Out of 1283 units planned, internal audit of 1052 units was conducted during 2024-25.
- Internal Audit of KVS HQ was conducted by MOE in May 2024.
- The internal audit system needs to be strengthened as 6424 internal audit paras were lying outstanding as on 31.03.2025.

iii) System of physical verification of Fixed Assets

- Physical verification of Fixed Assets in respect of KVS HQ has been conducted upto 31.03.2025.
- In KV Betul & KV Harda, physical verification of fixed assets relating to library, sports and laboratory department was not conducted during the year
- The Sangathan is a multi-unit organisation having 1256 Kendriya Vidyalayas, 25 Regional Offices and 5 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.

iv) System of physical verification of inventory

➤ Physical verification of Stationery and Consumables in respect of KVS HQ has been conducted upto 31.03.2025.

➤ The Sangathan is a multi-unit organisation having 1256 Kendriya Vidyalayas, 25 Regional Offices and 5 Zonal Institutes of Education & Training (ZIET) spread all over India and the accounts are decentralized. Test check of the records of units of KVS revealed that the physical verification of Inventories has not been done regularly.

v) 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 31.03.2025.

E. Grants in aid

The Kendriya Vidyalaya Sangathan received grants-in-aid of Rs. 8727.00 crore (Revenue: Rs. 7905.44 crore and Capital: Rs. 821.56 crore) for the year 2024-25 and had an opening balance of Rs. 74.90 crore (Revenue Grant: Rs. Nil, Internal receipts Rs. 74.90 crore and Capital: Rs. Nil). It had own income of Rs. 175.63 crore (Revenue- Nil crore and Capital Rs. Nil, Internal Receipt Rs. 175.63). Out of the total fund of Rs. 8977.53 crore, it utilized Rs. 8922.35 crore (Revenue: Rs. 7905.44 crore, Capital: Rs. 821.49 crore & Internal Receipt: Rs. 195.42 crore) leaving a balance of Rs. 55.18 crore (Internal receipts: Rs. 55.11 crore and Capital: Rs. 0.07 crore) as on 31st March 2025.

Under specific plan grants KVS received Rs. 657.62 crore grants-in-aid for the year 2024-25 and had an opening balance of Rs. 96.75 crore. It had internal receipts of Rs.0.08 crore and other receipt of Rs. 0.07 crore. Out of the total fund of Rs. 754.46 crore, it utilized Rs. 435.23 crore, refunded Rs. 3.31 crore and leaving unspent balance of Rs. 315.92 crore as on 31st March 2025.