

KENDRIYA VIDYALAYA SANGATHAN REGIONAL OFFICE, CHENNAI

INTRODUCTORY

The internal audit on the basis of test check of accounts maintained by KV Hattisi Samadhi was conducted from 19.10.2022 to 21.10.2022 covering the period 01.10.2022 to 30.09.2023 by the following team:

1. Sh. Subram Pal, Finance Officer, KVS, RO, Gangaram & Anchar
2. Sh. Subram Pal, ASO, KVS, RO, Gangaram
3. Sh. Ramesh Parakk, ASO, KV Hattisi Samadhi
4. Sh. Ramesh Parakk, SSA, KV Hattisi Samadhi

INCUMBENCY

Sl.No	Name of the official	Designation	Period
1.	Sh. Subram Pal	TGT (Maths) & KV	21.10.22 to 14.11.22
2.	Sh. Ramesh Parakk	Principal	15.11.2022 to continue
3.	Sh. Vignesh Singh	SSA	28.10.2022 to till date
4.	Sh. Ramesh Parakk	SSA	21.10.2022 to till date

The Vidyalyaya was established in 2017 and is running in its own building. Presently, the Vidyalyaya imparts education from Matriculation to Class 11th and is a single shift KV having one section in each class (except Class I, having 2 sections). There is one stream in class 11th i.e. Science. Total enrolment as on 30.09.2023 is 473.

The audit report was prepared on the basis of records, information furnished and made available by the Vidyalyaya. The audit disclaims any responsibility for confirmation and/or non furnishing of information and non production of records on the part of the Audit.

PART-I RECORDS NOT PRODUCED & MAINTAINED

- (A) Records not produced: Nil
(B) Records not maintained:

Asset Register, EMD Register, LTC Register, Service Book Register and Advance Register

PART-II OUTSTANDING AUDIT PARAS

(A) AGA AUDIT (OUTSTANDING PARAS): NIL

(B) Internal Audit (OUTSTANDING PARAS)

Sl.No	Year of Audit	Para	Title
1	2018	01	Expenditure incurred over prescribed ceilings in VVN
2	2018	04	Irregular charges levied by UOI
3	2018	06	Non deduction of TDS from the firm (VYN)
4	2018	6(a)	Non establishment of VMC
5	2018	6(f) iii	Fee & Fine
6	2018, 19	1(a)	Recoveries from pay bill on account of HPL/ECU/Fall month leave/others


21/10/2022

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7.	2018.19	1(b)	Excess payment of TA/DA/LTC/TTA
8.	2018.19	1(b)(ii)	Excess payment of TA/DA to Mr. Bhagwan Dutt, Librarian
9.	2018.19	2	Expenditure incurred over prescribed ceilings in VVN
10.	2018.19	3(a)	Irregular purchases made out of VVN
11.	2018.19	3(b)	Outstanding amount of M/s Super Detective Security Services
12.	01.07.19 to 31.07.21	1	Irregularities in outsourcing manpower from M/s White Kid Ambala
13.	do.	2(a)	Irregularities in purchase of Furniture (2018.21)
14.	do.	2(b)	Irregularities in purchase of Furniture (2018.20)
15.	do.	2(c)	Placement purchases
16.	do.	2(d)	Excess payment to the firms
17.	do.	2(e)	Irregularities in purchase of 2 Air Conditioners
18.	do.	3(a)	Excess expenditure incurred under VVN in violation of financial ceilings
19.	do.	3(b)	Bank charges in VVN Account
20.	do.	3(c)	Irregular payment to outsourcing staff from petty cash
21.	do.	3(d)	Excess payment to part time contractual teachers
22.	do.	4(a)	Excess payment of TA/DA, LTC
23.	do.	4(b)	Purchase of SIM and Dangle in the name of the teachers
24.	do.	1	Shortcomings observed Service Book
25.	do.	2	Non compliance of purchase procedure
26.	do.	3	Non adoption of CS.41 for all claims other than establishment
27.	do.	4	Verification of character and antecedents of contractual staff
28.	01.08.21 to 30.08.22	1 (a)	Non marking of Computer Deptt. Assets
29.	do.	1(b)	Non Promotion of purchases through GeM
30.	do.	1(c)	Non realization of fee and fine from defaulters
31.	do.	1(d)	Shortcomings noticed in outsourcing services
32.	do.	2	Excess expenditure incurred under VVN in violation of financial ceilings as specified under article 202 of the accounts code
33.	do.	3(a)	Non execution of liability bond for cash lending allowance
34.	do.	3(b)	Non compliance of purchase procedure - Rule 154, GFR, 2017 (Chapter 21, KVS Accounts code)
35.	do.	3(c)	Excess payment made to contractual teachers
36.	do.	3(d)	Shortcomings noticed in purchase procedure
37.	do.	3(e)	Excess payment of TA/DA & other claims
38.	do.	3(f)	Wrong debit of bank charges by the bank
39.	do.	3(g)	Overpayment of pay & allowances
40.	do.	3(h)	Unlawful rebate of income tax given to the employees
41.	do.	3 (i)	Non submission of proposal for copy fixation on withdrawal of MACP
42.	do.	3(j)	Shortcomings noticed in maintenance of Service Books

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CURRENT AUDIT

- (a) Serious irregularities: Nil
(b) Other irregularities: As follows:

PARA. 1. IRREGULARITIES & OVERPAYMENTS MADE TO OUTSOURCING FIRM:

During the Audit Period w.e.f. 01.10.2022 to 30.09.2023 it has been observed that Outsourcing Contract for Security/ Housekeeping & Gardening Services was given to following firm:

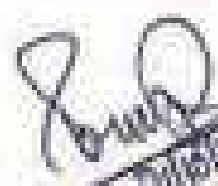
Sr.No.	Name of Firm	Period of Contract	Remarks
01	M/S. Jyoti Facility Management Pvt. Ltd.	01.04.2022 to 31.03.2023 & extension till 30 months up to 30.06.2023	Through LTE
02	M/S. Central Security Services	01.07.2023 to 30.06.2024	Through GEM

While test check of the bills paid to outsourcing firms following observations have been made:

- The Service for Security Service, House Keeping & Gardening was made through LTE during the period 01.04.2022 to 30.06.2023 instead through GEM. However, the service is available on GEM.
- Bank mandate (NEFT/RTGS records) to deposit the salary of labour / employees account not found with the bills. The same may be obtained from the contractor & kept with the Vouchers.
- It is observed that the contract value of outsourcing Service is more than 3 lakhs & Integrity Part not found on the records the same may be obtained from concerned firm i.e. M/S Central Security Services as per provisions.
- Biometric attendance of the labour may be ensured as per KVS HQ, New Delhi instructions.
- It is observed that ESI Cards has not been issued to some of the employees. The Contractor should be directed to issue ESI cards to running outsource employee so that no employee is deprived of his/her legitimate right.

On test check y EPF paid to contractor from the paid Vouchers of Outsourcing Services & EPF/ ESI deposited to individual labour through pass Book & EPF Statement found correct. However, the DDO should keep regular watch on deposit of the same.

Instructions issued by KVS HQ New Delhi letter No. 110/25/2016/KVS/PP/Misc. dt. 10/06/2016 may be followed regarding outsourcing payment.


20/09/23

PARA 82 :- Observation on Part Time contractual Teachers.

On test checking of the VVN paid vouchers, it has been observed that excess payment of Salary has been made to Contractual teachers salary as per details below. It is also observed that Vidyalaya is preparing of contractual salary on individual attendance sheet, whereas the same is to be paid on a consolidated payment sheet showing period of leave availed & number of working day duly verified by the time table (C. etc.).

VV No. Date	Name of Tn.	Month	Avail. Paid	Avail. Appropriate	Excess Paid	Remarks
25/22-8 24.07.2023	Mrs. Radha. PRT	June 2023	₹1000/-	₹1021/-	₹21/-	21 Day salary Excess Paid.

Other similar cases should also be reviewed by the Vidyalaya & ensure the excess paid amount under intimation to the audit.

PARA 83: Purchase out of Vidyalaya Vidya Nidhi

A) IRREGULARITIES IN PROCUREMENT THROUGH CeM PORTAL.

i) During Test check of VVN Payment Vouchers following observation have been made on CeM purchase through L1 comparison process:-

S.N.	Vt No. & Date	Name of the Firm	Amount	Remarks
01	118 dt 24.03.23	Dele Private Furniture & Decorations Bock Case Lb.	₹1,100/-	Furniture Acquis Purchase by Comparison On CeM through L1 Comparison.
02	121 dt 21.03.23	Vishal Furniture Traders, Teachers Chairs	₹7,600/-	1. Adm & Financial Approval not attached with Payment Vouchers. 2. Bayers selected Golden parameter approved by the Principal not found with the comparison report. 3. Requisition for the same not attached with payment Vouchers 4. Bill generated through CeM Not found on the Records. 5. Comparison report, Sanction order & Contract not found attached with Vouchers.
03	123 dt 21.03.23	Vishal Furniture Traders, (Teachers Chairs)	₹3,346/-	Furniture Acquis (Teachers Chairs) Purchased through Direct Purchase On CeM through L1 Comparison. 1. Adm & Financial Approval not attached with Payment Vouchers. 2. Bayers selected Golden parameter approved by the Principal not found with the comparison report. 3. Requisition for the same not attached with payment Vouchers 4. Bill generated through CeM Not



				Fixed in the Records. 2. Comparison report, Sanction order & Contract etc. Fixed attached with Vouchers.
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Note :- Instructions for purchase through GeM as per KVS HQ New Delhi letter No F111/Asst/14/3/2021 AC/THQ/L 1362/KVS (HQ)/Asst/ 1289/1321 dt 02-08-2021 should be followed for purchase through GeM.

6) While checking the GeM Portal and Purchase bill through GeM it has been observed that the role of In-charge is performed by the Sh. Kapil Chakraborty, (BY instead of SSA (Office in charge). As per KVS HQ, letter No. F. 61/KVS/HQ/EDCH/2016/DOS&D GeM dated 16.01.2021 the structure roles at Vidyalaya level are as under:-

Sr.No.	Designation	User Type	Role In
1.	Principal/In-Charge (associated with DDO Power (Head of Office)	Primary User	Approving Authority
2.	Office In-charge	Secondary User	Signer
3.	Department In-charge	Secondary User	Coordinator
4.	View Principal/General Signatory	Secondary User	Paying Authority

DDO is directed to justify reasons on the lapses in the purchase procedure under intimation to audit to rectify the shortcoming as pointed out by the audit.

B) NON-PROMOTION OF PURCHASE THROUGH GeM

On checking of VVM payment vouchers for the period covered under audit, it has been observed that the purchases are being made other than GeM. As per Govt. of India, Ministry of Finance Letter No. F.124/2018-PPD Dated: 2.4.2019 forwarded vide KVS (HQ) Letter No. F. 110228/11-2519/Budget/KVS (HQ) Dated: 22.4.2019. The Ministry or Departments have been delegated full powers to make their own arrangements for procurement of goods and services that are not available on GeM. Common use Goods and Services available on GeM are required to be procured mandatorily through GeM as per Rule 149.

Following purchases have been made other than GeM:-

Sl.No	Vr. No.	Date	Amount	Name of Items
01	52	01.10.2022	1,70,1702	Furniture items
02	59	17.11.2022	2338	Consumancy items
03	67	29.11.2022	20150	Music Device, items
04	69	14.12.2022	16590	Speaker AV Aid items
05	73	14.12.2022	21110	Electric items
06	75	14.11.2022	34590	AV Aid items
07	90	27.01.2023	17020	Stationery items
08	23	04.08.2023	11990	Sports items

The DDO is directed to comply with the instructions of KVS while making purchases in future.

C) Shortcomings in Hiring of Vehicles for Transportation of Students.

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It is observed that vijayalaya has quotation collected through LPC for Transport Services for Regional Sports Meet 18.08.2022 & other Sports events. Following observation have been made in this regard.

1. Approval from Chairman VMC regarding Collection of Quotation through LPC not found.
2. As per GFR Rule 155 Certificate by the signature of Committee not found accorded.
3. As per comparative statement quotations have been collected from 03 firms only which should be more than 03 as per GFR Rule 162.
4. As per Provision Quotation collected through Local Purchase Committee Collected are valid for one occasion only for one time, whereas for second time the same has been extended for 03 months which is not permissible as per rules.

II.3 Excess Payment as Account of Transportation Charges for Evacuation of Students.

On the checking of VVN Voucher for the period covered under the Audit it has been observed that the vijayalaya has made payment of Transportation charges of students for Ek Hanta Shreea Hanta & Kala, Utaray held at KV Karsal and held at KV Rattak as per details given below.

Sl.No.	Vn	Session	Amount	Paid to	Remarks
01	02 / 100 No. 28 dt. 23.11.22	22.23	6876	M/S. Mahat Single Tour & Travel Package	Up and down Journey Charges paid for 28.10.2022 from KV Baholi to KV Karsal in r/o 16 students. Journey performed through 17 seater Tempo traveller.
02	02 / 100 No. 28 dt. 23.11.22	22.23	6876	M/S. Mahat Single Tour & Travel Package	Up and down Journey Charges paid for 29.10.2022 from KV Baholi to KV Karsal in r/o 16 students. Journey performed through 17 seater Tempo traveller.
03	02 / 100 No. 1301 23.11.22	22.23	6876	M/S. Mahat Single Tour & Travel Package	Up and down Journey Charges paid for 31.11.2022 from KV Baholi to KV Rattak in r/o 03 students. Journey performed through 17 seater Tempo traveller.
04	02 / 100 No. 2906 23.11.22	22.23	6876	M/S. Mahat Single Tour & Travel Package	Up and down Journey Charges paid for 04.11.2022 from KV Baholi to KV Rattak in r/o 01 students. Journey performed through 17 seater Tempo traveller.

In this regard it has been observed that as per Comparative statement of quotations of Transportation Services for the said event the Rate of 17 seater Tempo traveller is Rs.25/- per km. The distance between KV Baholi and KV Karsal is 60 km per side hence total distance for up & down journey is 120 km. & KV Baholi to KV Rattak 75 km per side (both side 150 km). As such following amount has been paid in excess due for.

Sl.No.	Vn No. Dt.	Amount paid	Amount Admissible	Excess	Remarks
01	02 / 100 No. 28 dt. 23.11.22	Fare: 6250/- Night Charges: 300/- GST: 126/- Total 6676/-	Fare: 1800/- Night Charges: 300/- GST: 100/-	Fare: Rs. 3250/- Night Charges: Rs. 300/- GST: Rs. 326/- Total Rs. 3876/-	120 kilometers @ Rs.25/- per km as per comparative statement. Rs. Up & Down Journey made on the same day, hence Night Ch. Not admissible. GST Not Payable as per rules.
02	02 / 100 No. 28 dt. 23.11.22	Fare: 6250/- Night Charges: 300/-	Fare: 3000/- Night Charges: 300/-	Fare: Rs. 3150/- Night Charges: Rs. 300/-	150 kilometers @ Rs.25/- per km as per comparative statement. Rs. Up & Down Journey made on



		EST 100, Total 4770.	EST 50, Total 3000.	EST Rs. 100, Total Rs. 1000.	As per emp. from Night Ch. Not admissible. EST Not Payable as per rules.
83	ST 1 100 No. 23 d. 21.11.22	Excess 4250, Night Charges 500. EST 100, Total 4750.	Excess 4750, Night Charges 500. EST 50 Total 3300.	Excess Rs. 1200, Night Charges Rs. 50. EST Rs. 100, Total Rs. 1350.	Excess Rs. 225 per km as per comparative statement. EST Not Payable as per rules.
84	ST 1 100 No. 24 d. 21.11.22	Excess 4250, Night Charges 500. EST 100, Total 4750.	Excess 4750, Night Charges 500. EST 50 Total 3300.	Excess Rs. 1200, Night Charges Rs. 50. EST Rs. 100, Total Rs. 1350.	Excess Rs. 225 per km as per comparative statement. EST Not Payable as per rules.
				C Total Rs. 14,912.	

The DDO is directed to Recover Rs. 14,912/- from the concerned firm under intimation to the audit. Similar cases should also be reviewed and necessary action is to be taken.

Ex Over Payment to M/s Computer & Electronics World.

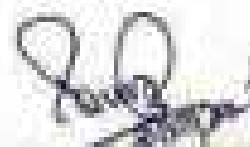
Vidyalaya has purchased A V And Item from M/S Computer & Electronics World, Gohana vide Bill No. CEW/149/2022.23' dt 31.11.2022 Rs. 14090/- Following excess payment has been observed:-

Sl. No.	Tr. No.	Amount paid	Amount Admissible	Excess	Remarks
85	TS 48 14.11.22	14,290/-	11,480/-	2,810/-	1. As per Comparative Statement the LI Rate for Micro Phone Corded M/c ADM.1/1 was admissible for payment Rs. 1935/- per pc (Total 1935x 2 = 3870/-) Whereas the Vidyalaya has paid Rs. 4480/- for 02 Pcs. Hence Rs. 448/- Excess paid. 2. As per Comparative statement the LI rate for Cordless m/c AWM 415V3 was admissible for payment Rs. 1544/- per pc whereas vidyalaya has paid Rs. 4804/- Hence Rs. 3480/- Excess paid. Total Rs. 2110/- Excess Paid is recoverable.

The DDO is directed to Recover Rs. 2,810/- from the concerned firm under intimation to the audit. DDO Similar cases are also to be reviewed and necessary action is to be taken.

PARAM Check Maintenance of Payment Vouchers SF (VYN).

On test checking of SF & VYN Paid Vouchers for the period covered under audit it has been observed that the payment vouchers have not been maintained in proper manner. These have been maintained in very much casual manner, i.e. without numbering / date etc. The payment voucher have been kept loose in bundles resulting wastage of time for searching the payment made and great inconvenience to audit. It is also observed that tally vouchers are not being attached before releasing payment which is mandatory as per KVS, HQ, New Delhi instructions.

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The DDO is directed to get all the payment voucher substantiated properly with mentioning serially numbered and serials, date as per Cash book along with tally payment voucher.

PARA 85. A. Excess payment of TADA from School Fund

While checking the paid vouchers of School Fund it was observed that payment in excess has been made in amount due while making payment of TADA as per details below

Sr. No. Dated	Name & Designation	Planned Amount	Amount Due	Excess Amount	Details
NIL 24.01.2023	Sh. Jinder Singh, TGT PABE	2094	1596	1600	Attended Insurance Course at LIFFE, Coimbatore for 25 days from 07.02.23 to 27.02.23 and was provided free boarding & lodging facility. However, employee claimed Daily Allowance for the period of stay @ 800/- per day. As per GPO, DDO, CNT No. 190731/2017 DTM dated 01.02.2018, DA is not admissible if free boarding & lodging facility is provided by the Government. Hence, excess amount paid is recoverable.
NIL 24.01.2023	Sh. Kapil Gabbani, PRT	1942	1716	226	Excess road mileage (extra charged) paid.
NIL 24.01.2023	Sh. Har On Saini, PRT	1032	1180	148	Excess road mileage (extra not paid)
NIL 24.01.2023	Sh. Jinder Singh, TGT PABE	4058	3480	578	Excess road mileage (extra not paid) Travelled by train but copy of RC not attached with the TA bill.
NIL 24.01.2023	Smt. Aditi Sandhu, TGT (Maths)	1780	1670	110	Excess road mileage (extra not paid)

Since, the amount paid is in excess of admissible amount the DDO is directed to recover the same from the employees under the intimation to the audit.

PARA 85. B. Irregular release of Children Education Allowance

While checking the paid vouchers of School Fund it was observed that an amount of Rs. 27000/- was released to Smt. Aditi Sandhu, TGT (Maths) for the academic session 2021-23. As per employee declaration in the CLA form, her spouse Sh. Rishi is working as DDO in A&O Office, Bharneshwar without obtaining joint declaration and travel certificate of CLA from office of spouse.

 RISHI SANDHU

Therefore, it is directed that either joint declaration/ or direct certificate from the employee concerned may be obtained or irregular payment may be recovered under the intimation to the audit.

PARA - 35.C. Excess payment of LTC

While checking the LTC vouchers it was observed that excess payment of LTC was released to the individual as per details below:

V.No & Date	Name of the employee & Designation	Block Year	Amount Paid	Amount Due	Excess	Details
NIL 24.07.2023	Sect. Adm/ Santhos, TGT (Master)	2022-23	17875	26535	1400	Travelled by Air India Economy, whereas the employee is entitled for 2 nd AC train fare and auto charges paid are not admissible in LTC.

PARA - 35.D. Overpayment of Pay & Allowances

While checking of Pay Bills and staff attendance register pertaining to the period of audit it has been observed that Sh. Sandeep Kumar, PBT has availed HPL for four days from 22nd to 26th August, 2023. An amount of Rs. 3702/- has been recovered from his salary for the month September, 2023, whereas which needs to be recovered as under:

Month	Period of HPL	Basic Pay	Recovery made	Recovery due to be made	Balance to be recovered
August, 2023	22 nd to 26 th August, 2023	44900	3702	BP= 1807 DA=1237 NPS (415)+576 TOTAL = 4620	000

The DDO is directed to recover the excess payments from the concerned individual under the intimation to the audit.

PARA - 35.E. Excess payment of Cash Handling Allowance to SSA

On checking of paybills and fidelity bond for cash handling allowance in respect of Sh. Vinod Kumar, SSA for the period covered under the audit it has been observed that he has been sanctioned Cash Handling Allowance for the period 01.05.2023 to 31.05.2024 @ 700/- per month vide KYB, BO, Ganganagar letter no. F. 32043/CHH/KYB/GCPO/Adms/2023-24/1102 dated 28.07.2023, but as per pay bill for the month of June, 2023 he has been paid Rs. 700/- for May, 2023, whereas he is entitled of Rs. 45/- for two days i.e. 30.11.05.2023. Hence, an amount of Rs. 855/- needs to be recovered from the employee.

The DDO is directed to recover the said amount from the individual under the intimation to the audit.

Para.86: Short Deduction of TDS

While checking the calculation of TDS it has been observed that an amount of Rs. 1790/- paid to Smt. Asha Sundar, TGT (Maths) during the year 2021-22, has not been included in the gross income of the said employee while computing TDS. This has resulted in short deduction of TDS. Since amount in her name is fully taxable under income tax. The total tax liability is as under:

Taxable Income after all the deductions computed by the Vidyalya	Taxable Income after all the deductions on which tax was to be collected.	TDS deducted by the Vidyalya	TDS Due	Short deduction
181751.08	179163.00	11629.08	7527.00	4102.08

The DDO is directed to recover the said amount along with penalty from the employer and deposit the same in the TTD under the intimation to the staff.

Para.87: Misclassification of Security Deposit to UHBVN in Annual Account

While checking the School Fund Cash Book and Annual Account for the year 2021-22, it was observed that Vidyalya has deposited Rs. 1,05,000/- on 17.02.2023 for 200 X/W independent connection to SDO(E) Bahad, UHBVN out of which Rs. 1,00,000/- are Advance consumption deposit for (Security Deposit) but not shown in Schedule - B and Part D of Annual Account.

The DDO is directed that necessary adjustment entries may be passed and misclassified heads may be adjusted, so that corrections are made in Annual Account 2022-23 and security deposit is shown in the correct head.

Para.88: Non-matching of Schedule 2 Liability with Amount 'C' of Annual Account

On checking of Annual Account of the Vidyalya for the session 2022-23, it has been observed that as per Schedule 2 of Annual Account the amount of liability is Rs. 157750/- under VVN, whereas in Amount 'C' corresponding to Schedule 2 the amount of outstanding liability is Rs. 98135/- resulting in difference of Rs. 59615/-.

The DDO is directed to locate the error and do the needful for the above shortcomings.

Para.89: Expenditure in excess of Budget/Financial Ceiling in VVN Fund

While checking the Annual Account for the year 2021-22 and Revised Estimate of VVN for the session 2022-23, it was observed that Vidyalya has incurred expenditure in excess of approved budget/ceiling as per details below:

Sr No	Expenditure Head	Budget	Ceiling	Actual Expenditure upto 31.03.23	Excess to Budget/Ceiling
1.	Security	82000	90000	118125	28125



The DDO is directed to get it regularized from the competent authority.

Para 10. Shortcomings found in the Service Books

While checking service books of the staff, following shortcomings were noticed:

Sl.No	Name & Designation	Shortcomings noticed
1.	Smt. Asha Sarafra, TGT (Maths)	1. Absent All India L.T.C. for the block year 2021-22 and entries pertaining to the same not found in the Service Book. 2. Family History has not been entered by the DDO.
2.	Mr. Jyoti, PGT (CS)	1. DOD of the employee not verified under His Date at Page No. 1 of Service Book. 2. Notification at page no. 28 of Service Book has not been countersigned by the DDO.
3.	Mr. Vikram Singh, PGT (Maths)	1. On Earned Leave have been entered in the EL account for working in which book from 01.01.2019 to 11.01.2019 (10 days). EL is not admissible for less than 10 days working. EL is credited and to be debited and C.C.L may be granted in lieu of duties performed. 2. Notification of DDO has not been countersigned by the DDO.
4.	Mr. Karan Parbat, PGT (English)	1. DOD of the employee not verified under His Date at Page No. 1 of Service Book.
5.	Mr. Deepu Anand, PGT (Biology)	1. DOD of the employee not verified under His Date at Page No. 1 of Service Book. 2. Joined KVS on 02.11.2010, HPL credited for the period 02.11.10 to 31.12.10 = 3, whereas due is 02. Hence 01 HPL needs to be removed from the leave record.
6.	Mr. Raju Gahlan, PRT	1. DOD of the employee not verified under His Date at Page No. 1 of Service Book. 2. Joined KVS on 04.10.2014, HPL credited for the period 04.10.14 to 31.12.14 = 5, whereas due is 03. Hence 02 HPL needs to be removed from the leave record.
7.	Mr. Vinod Sharma, PRT	1. DOD of the employee not verified under His Date at Page No. 1 of Service Book. 2. Home address not entered in Service Book at Page No. 25.
8.	Smt. Pooja Rani, PRT	1. DOD of the employee not verified under His Date at Page No. 1 of Service Book. 2. Joined KVS on 18.10.2017, HPL credited for the

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		period 16.10.17 to 31.12.17 - 4, 4 leaves due to OS. Hence 01 HPL needs to be entered from the leave record.
9.	Sr. Vipin Kumar, PBT	1. DOB of the employee not verified under Bio Data at Page No. 1 of Service Book. 2. Present address has not been entered at Page No. 26 of Service Book. 3. Joined KVS on 16.10.2017, HPL entered for the period 16.10.17 to 31.12.17 - 4, 4 leaves due to OS. Hence 01 HPL needs to be entered from the leave record.

The DDO is directed to rectify the errors from the Service record of above named employees under the intimation to the audit. All other similar cases are also to be reviewed and action taken accordingly.

Para 11: Regularization of Service Verification in respect of Sr. Rajesh Vashist, TGT (English)

On checking of service books of staff it has been observed that the service verification in respect of Sr. Rajesh Vashist, TGT (English) has not been found recorded in his service book for the period 26.02.2014 to 05.08.2016.

In this regard it has been noticed that he was deputed to KV Kathwada vide KVS (DO) letter no. F.100274/2011-KVS(HQ)E.111/2140974 dated 11.02.2014 and relieved from KV Noida on 18.03.2014. He joined KV Kathwada on 01.04.2014 and remained in the roll of KV Kathwada till 01.04.2014 to 04.04.2014. Thereafter, he was attached with KVS, BIL, Gurgaon w.e.f. 01.04.2014 to 05.08.2016 (under suspension). Subsequently he was transferred to KV Noida after revocation of suspension and relieved from KVS, BIL, Gurgaon on 05.08.2016.

The DDO is directed to get his service verification regularized for the period mentioned above by doing the needful.

Para 12: Shortcomings noticed in Class Students Attendance registers and Fee & Fine

On checking of Student class attendance register and fee and fine collected through UBI Portal for the period covered under the audit, the following shortcomings have been noticed:

1. Details of month wise fee & fine collected from the students have not been entered in the students attendance register against each and every student and also the details of fee collection have been given in the summary.
2. Page numbering has not been done in the students attendance registers by the class teacher and paying certificate has also not been recorded.
3. A few shortcomings have been noticed in fee collection as per details given below:

Class	Fee Gr	Total Students	No. of suspended students	Fee to be collected	Fee actually collected up to the end of month	Short collection	Remarks
VIA	Rs.100/-	41	RTI-06 BPL-01	4100/- 4100/- Total =	5430/-	770/-	collection of each

[Signature]
[Stamp]

VILA	40	RTLO5 BPL-01	RTLO5 10000 = 10000 Total = 10000	40000	10000	by the school of the school maintained by the schoolmaster
LA	41	RTLO5	100000 = 100000	40000	10000	by the school of the school maintained by the schoolmaster

The DDO is directed to instruct all the class teachers and the checkers to ensure the student fee collection record month wise and mention fee & fees collected against each and every student and also to provide details of actual shortings in collection of fee for as mentioned above and collect arrears accordingly.

Also, as per UBI portal there are 80 students who have not paid fee and fees amounting to Rs. 10500 for the previous quarter i.e. September, 2023. The DDO is directed to instruct the teachers to deposit the entire immediately under intimation to the audit.

Data.12: Shortcomings noticed in maintenance of Petty Cash Book.

On checking of Petty Cash Book and payments vouchers for the period covered under the audit, the following shortcomings have been noticed:

Sl.No	Vr. No./Session	Payment made to	Amount	Shortcomings
1.	202023.23	Single Key, Marker, Sanatika	1000	a) Registration has not been signed. b) Paid & cancelled stamp not affixed. c) DDO power stamp has not been affixed.
2.	27/02/23	Store for Sales Corp. Sanatika	4200	a) Paid & cancelled stamp not affixed. b) DDO power stamp has not been affixed.
3.	8/03/24	Store for Sales Corp. Sanatika	2800	a) Paid & cancelled stamp not affixed. b) DDO power stamp has not been affixed.
4.	8/03/24	Store for Sales Corp. Sanatika	1000	a) Registration has not been signed. b) Paid & cancelled stamp not affixed.
5.	14/03/24	Deep Mobile Repair, Sanatika	2500	a) Paid & cancelled stamp not affixed. b) DDO power stamp has not been affixed.
6.	27/02/23	Book	3000	a) Registration has not been signed by the Principal. b) Satisfactory working condition after repair has not been recorded by the committee on the bill.

 18/03/24



केन्द्रीय विद्यालय विद्योत्री सभागृह, पानीपत(हरियाणा)-132101

KENDRIYA VIDYALAYA BHEDI, SAMALUHA, Distt. PANIPAT-132101

Phone No: 01822563008

CEIS School No- 44603

E-mail: kvbhedhi@gmail.com

CEIS Affiliation No.-500281

Website: <https://samaluhabhedhi.kv.ac.in>

F. Office Order/KVBS/2023-24

Date: 21/10/2023

प्रमाण पत्र

प्रमाणित किया जाता है कि केन्द्रीय विद्यालय विद्योत्री सभागृह में अवसिक्त सेवा परीक्षण इस द्वारा दिनांक 01.10.2022 से 30.09.2023 तक की अवधि का सेवा परीक्षण दिनांक 19.10.2023 से 21.10.2023 तक किया गया एवं संबंधित सर्वेकारियों द्वारा अपनी उपस्थिति विद्यालय में दर्ज की गयी। संबंधित अवसिक्त सेवा परीक्षण इस का विवरण नीचे वर्णित है :-

Sr. No.	Name of Employee	Post	KVBS RO Where Working
1.	Sh. Nagesh Pal	ASO	BVS, RO, GGN
2.	Sh. Rajesh Purohit	ASO	B.V. Hilar Cant.
3.	Sh. Ramesh Singh	ESA	B.V. LT.R.P. Bhatnagar

इस प्रकार विद्यालय द्वारा पूरे एवं जाने की सुविधा उपलब्ध नहीं करायी गयी।

(Signature)
21/10/23
प्रधान
सचिव
केन्द्रीय विद्यालय
विद्योत्री (सभागृह)



केन्द्रीय विद्यालय विद्योत्ती समालोचन, पानीपत (हरियाणा)-132101

RESEARCH VETTERALAM SCHOOL, PANIPAT, HARYANA - 132101

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CBE Address No- 44001

E-mail: info@cbseindia.org

CBE Address No- 32001

Website: <http://www.cbseindia.org>

F.Audh/KYBS/2023-24

Date: 20/10/2023

प्रमाण – पत्र

प्रमाणित किया जाता है कि केन्द्रीय विद्यालय विद्योत्ती समालोचन में निम्नलिखित शैक्षणिक सत्रावधि की तारीख के बाद में संगति/बोधाधरी/मकल एवं बोरी/आवधान की हेराफेरी का संभव संगति हानि का कोई मामला आज दिनांक 21.10.2023 तक केन्द्रीय विद्यालय विद्योत्ती समालोचन में दर्ज नहीं है।

(Signature)
पानीपत 20.10.23
प्रमुख
केन्द्रीय विद्यालय
विद्योत्ती (समालोचन)