



केन्द्रीय विद्यालय संगठन
KENDRIYA VIDYALAYA SANGATHAN

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F.110225/14/2012/KVS (HQ)/Audit/

Dated: - 16.06.2017

The Deputy Commissioner/Director
Kendriya Vidyalaya Sangathan
All Regional Offices/ZIETs

E-mail/speed post

Subject:- Settlement of Outstanding Internal Audit Paras/AG Audit Paras.

Madam/Sir,

This has a reference to this office letter of even no dated 03.01.2014, 07.02.2014 and 17.04.2015 vide which necessary instructions for settlement of outstanding paras were issued to the Deputy Commissioner of all the Regional Offices. However, it is observed from the data made available to this office that number of outstanding internal audit paras is still on higher side and some of the Regional offices are having the outstanding paras beyond the reasonable limit despite the various efforts made at all levels and instructions issued by KVS(HQ) from time to time. The issue of piling up of old outstanding paras has also been viewed seriously by the Commissioner, KVS.

2) It is pertinent to mention here that Additional Secretary & Chairperson of the Finance Committee of KVS has taken very serious view on the issue of non settlement of old outstanding audit paras while approving the Annual Accounts of KVS in the last Finance Committee Meeting. She had also desired during the meeting that Kendriya Vidyalaya Sangathan should take effective and concrete steps to settle the old outstanding paras.

3) Further, your attention is also invited to this office letter of even no. dated 29.4.2014 vide which instructions were issued to constitute a committee to review the status of outstanding paras on monthly basis and to ensure the continuity of the process of settlement of old outstanding paras. However, it is observed that a very few Regional Offices have been following the instructions issued by this office vide letter under reference. In fact, such type of casual approach on the part of the Regional Offices leads to the piling up of old outstanding audit paras.

4) It is, therefore, stated that effective steps/action needs to be ensured by the Deputy Commissioner of the Regional Offices for settlement of old outstanding paras in a time bound manner. This office has already issued guidelines for settlement of paras from time to time. However, the line of action, which may be advantageous in settlement of old paras is once again given below for necessary compliance at your end.

- i. As already instructed by this office letter dated 29.04.2014, a committee may be constituted at Regional office level, if not constituted so far, for review of the outstanding paras on monthly basis. The composition of the committee will be as under:-

- e) Deputy Commissioner, Chairman
- f) Senior most Assistant Commissioner, Member
- g) Administrative Officer/Section Officer (Admn.), Member
- h) Finance Officer/Section Officer (Accounts), Member Secretary

The committee members should attend the meeting actively in order to settle the paras and at least one meeting on 2nd Monday of each month should be organized by the Committee Members for review and settlement of old outstanding paras keeping in view the guidelines/instructions issued by this office vide letter dated 07.02.2014.

- ii. The paras, containing the observations pertaining to the procedural lapses should be dropped with a direction to the concerned Principal not to repeat such type of lapses in future. For identification of serious paras, you may go through the contents of para no. 2.2 of this office letter dated 07.02.2014 wherein it is clearly mentioned that paras which are in the nature of fraud, forgery, embezzlement of money etc. are to be treated as serious only. However, where it is established on the basis of the documents that serious procedural lapses are committed by the principal and no financial loss is involved, the para may be settled after taking the appropriate action as per the rules contained in CCS (CCA) Rule 1965. In case, it is established that principal has committed serious irregularities as defined under para 2.2 of letter dated 07.02.2014, then only the complete proposal along with the comments of the Deputy Commissioner of the concerned Regional Office is required to be submitted to this office to enable KVS HQ. to take further action in the matter.
- iii. As already instructed by KVS HQ from time to time, Deputy Commissioner of the Regional Office has to organize the quarterly Audit Adalat regularly to bring down the number of audit paras. Concrete steps should be taken at all levels to make the Adalat fruitful. Principals should be directed to recover the amount of overpayment immediately, if any, pointed out in the Audit Report.
- iv. The internal audit party may be instructed that Audit Memos should be issued on the spot itself during the audit, particularly in respect of the details of overpayments noticed during the audit. Wherever possible, the amount of overpayment pointed out by audit party must be recovered by the principal immediately after receipt of the Audit Memo without waiting for the formal Audit Report from the Regional Office. The audit party must issue the Audit Report within 15 days after completion of the audit as the delay in issuing the audit report defeats the purpose of audit and support the accumulation of audit paras due to movement of the employees/DDO.
- v. The principal under the jurisdiction of a Regional Office should be instructed that whatever lapses are pointed out by the audit, the same should be noted carefully with seriousness and similar type of the lapses should not be repeated by him in future. Provisions pertaining to Tax deduction at source as envisaged in the concerned laws must be followed strictly by the DDO because lapses in such cases will result in pena. action from the Tax Authority.

5) In view of the above, it is requested that all concerned should go through the contents of this letter carefully and follow the instructions meticulously. This may be treated as most urgent and compliance report may be submitted to this office.

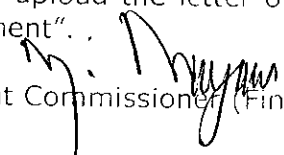
Yours faithfully,

(M. Arumugam)
Joint Commissioner (Fin)

Copy to:-

1. Deputy Commissioner (Acad./EDP) with a request to upload the letter on the web site of KVS HQ. under the menu "Announcement".

22/12/17


Joint Commissioner (Fin)