

OFFICE OF THE DIRECTOR GENERAL OF AUDIT
(Central Expenditure), IP ESTATE,
NEW DELHI-110002.

Half Margin 01

Dated: 02.11.2022

During the Transaction Audit of KV, Tughlakabad, following audit observations were noticed:-

Para 1 :Vidyalaya Management Committee (VMC) and Vidyalaya Executive Committee (VEC) meetings

As per provisions of Article 28 of Vidyalaya (Education) code, the Sangathan shall constitute a Vidyalaya Management Committee (VMC) for every Vidyalaya for its general supervision and day to day management, in accordance with the rules approved and directions issued from time to time and to exercise control over expenditure in respect of the funds released by the Sangathan for the Vidyalaya, collection in respect of Vidyalaya Vikas Nidhi and other receipts in the manner laid down by the Sangathan. Vidyalaya Management Committee shall meet whenever required by its chairman. It should meet at least three times in a year ordinarily in the school premises. These meetings should be held in the first week of August, December and February. Further, VMC constitute a Executive Committee notified by the Chairman, VMC for Supervision of Academic and Administrative functions of the Vidhyalya. The executive committee will meet as often as necessary but in any case once in three months. The decision taken by the executive committee shall be recorded and communicated by the principal of the Vidyalaya concerned.

During audit, it was revealed that VMC met only once dated 01.07.2019 and Executive Committee never met during the period 2017-2022 which resulted into poor monitoring of Sangathan over Academic and Financial activities of the Vidhyalya. In this connection it is stressed that VMC and Executive committee meeting should be held in timely manner.

Para 2:- Excess Expenditure Beyond Prescribed Norms in VVN Fund Account for the year 2021-22

As per article 197 of the Accounts Code for Kendriya Vidyalaya, Vidyalaya Vikas Nidhi (VVN) is a fund maintained out of a collection from the students intended to be administered exclusively for the purpose of School Development.

Scrutiny of VVN fund Account along with the annual accounts budget and other relevant t documents for the year 2019-22, it was observed that the expenditure incurred in excess in the following heads of VVN Fund Account beyond the prescribed ceiling/norms in different heads approved & circulated vide KVS, HQ New Delhi Letter No.F.110240 (6)/2009/KVS (HQ)/ Budget/dated13/21-10-2011. The head wise details appended below:-

Name of the head	Prescribed norms of VVN			Expenditure Incurred			Excess Expenditure		
	2019-20	2020-21	2021-22	2019-20	2020-21	2021-22	2019-20	2020-21	2021-22
House Keeping *	1000000/- p.a			1441030	2064447	1837572	441030	1064447	837572
Security *	500000/- p.a			1224705	2498065	2155925	1174705	2448065	2105925
Beautification*	Rs.150000/- p.a			379983	729208	575773	229983	579208	425773
M&R	1440000/-			2857717	1507074	3207857	1417717	67074	1767857
Furniture & fixtures	300000/- pa			1100681	158755	735435	800681	-	435435
Sport Equipment	250000/-pa			67194	681308	910462	-	431308	660462
Audio Visual and Musical Instrument	100000/- pa			142381	712454	10560	42381	612454	-
Total							4106497	5202556	6233024

It is suggested that the ex-post-facto approval may be obtained from the competent authority so as to regularize the excess expenditure.

Para 3:- Articles/Items not purchased through Gems amounting to Rs. 43.07 lakh:-

As per rule 149 GFR, DGS&D or any other agency authorized by the Government will host an online Government e Marketplace (GeM) for common use Goods and Services. DGS&D will ensure adequate publicity including periodic advertisement of the items to be procured through GeM for the prospective suppliers. The Procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. The credentials of suppliers on GeM shall be certified by DGS&D. The procuring authorities will certify the reasonability of rates.

During test check of records it is observed that the Vidhyalaya purchased Furniture, sports Items, Lab articles and misc items without using Gem in violation of rule 149. Example of such purchases is given below:-

Sl.No	Date	Description	Amount
1.	13.01.2020	Various Lab items	50021
2	13.01.2020	Various Lab items	57406

Name	Period of Leave	Days beyond 365	Pay given 100% (Basic)	Pay to be given 80% (Basic)	Recovery
D.Kanta Singh	17.01.2020 to 21.03.2020	7 days	$64100 * 7/30 = 14957$	$51280 * 7/30 = 11965$	2992
	2.04.2021 to 30.04.2021	29 days	$66000 * 29/30 = 63800$	$52800 * 29/30 = 51040$	12760
Dr.Poonam Jha	30.03.2021 to 15.04.2021	1 days	$76500 * 1/30 = 2550$	$61200 * 1/30 = 2040$	510
Amount to be recovered					16262

School authority should take necessary action to recover excess amount of pay & allowance of **Rs. 16262** from the above concerned officials with immediate effect under intimation to audit.

para 5: Inadmissible TA amounting to Rs. 4608

As per service rules of the government employees, transport allowance is not admissible during absence of employees from duty for full calendar month due to leave/training/tour etc. Transport allowance will not be admissible for calendar month(s) wholly covered by absence. If the absence covers part of any calendar month, it will be admissible for the full month.

The Regulations governing grant of Transport allowance stipulate that it is not admissible to those employees who are absent from duty for a full calendar month due to leave/training/tour etc.

Scrutiny of Pay Bill Registers of the college revealed that the following officials/employees were absent from duty for full calendar month due to leave but transport allowance was paid to them during the period of their leaves in contravention of rules.

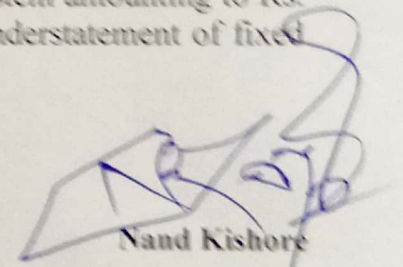
SLNo	Name Ms./Mr.	Period of leave	TPT Given for the month	Amount
1.	Richa Behl	16.08.2021 to 12.11.2021	Sep 2021	4608

School authority should take action to recover of excess amount of transport allowance of Rs. 4608 from the above concerned officials with immediate effect under intimation to audit.

Para 6 :Comments on Accounts :

Understatement of Fixed assets:

Scrutiny of records revealed that KV Tukalkabad procured PA system amounting to Rs. 174343 in Sep 2019 but capitalize only Rs. 142381. This resulted into understatement of fixed assets by Rs.34962.


Nand Kishore
Inspecting Officer
9818249932

Principal
KV Tughlakabad,
New Delhi

3	13.01.2020	Volleyball Pole	67194
4	16.12.2019	Various electronic items	63030
5	01.01.2020	Plastic Chair	144550
6	03.01.2020	Wooden Cupboard	98872
7	03.01.2020	Velvet cloth	36426
8	25.07.2019	Plastic Chair	75300
9	30.03.2021	Microscope	60569
10	04.01.2021	Steel Almirah	36226
11	22.07.2021	Desk	229500
12	24.05.2021	Multi play station	691029
13	22.07.2021	Dual desk	37820
14	14.09.2021	Steel work	374646
15	28.0.2021	Water Cooler and Water Cooler stand	85550
16	15.07.2019	Various repair Items	1806430
17	19.09.2021	Double bar see saw and Three in one swing	219433
18	15.01.2021	Water Cooler and Water Purifier	168740
Total			4302742

It is suggested that Vidhyalya should make procurement through Gem as per provision of rule 149 of GFR.

Para 4: Excess payment of Rs. 16262 during Child Care Leave

As per 7th Pay Commission CCL should be granted at 100% of the salary for the first 365 days, but at 80% of the salary for the next 365 days. Govt. of India vide DOPT Circular No. 11020/01/2017-Estt. (L) has accepted the recommendations and implemented the same w.e.f. 14.12.2018.

During the scrutiny of Pay Bill Register and Service Book of the officials it has been observed that the following employees have been given full salary after 365 days which is in contravention of the conduct rules. Therefore excess payment of **Rs. 16262** is to be recovered from the following employees under intimation to audit.

(Amount in Rs.)