



केन्द्रीय विद्यालय संगठन

18, संस्थागत क्षेत्र , शहीद जीत सिंह मार्ग,

नई दिल्ली -110 016

18, Institutional Areas,
Shaheed Jeet Singh Marg,

New Delhi - 110 016

Phone: 26858570, Fax: 26514179

Website: <http://Kvsangathan.nic.in>.

No.F.190228/15/2008/KVS(HQ)/Audit

Dated: 02.11.2012

The Deputy Commissioner
Kendriya Vidyalaya Sangathan
Regional Office
Delhi

Sub: Accounting of funds received from outside agencies for conducting examinations-reg:

Sir,

With reference to the subject cited above, I am directed to inform you that no proper records for accounting of funds received from outside agencies conducting examination is found to be maintained in the Vidyalaya. This is in spite of the fact that instructions on accounting of revenue collected from various agencies for using KVS infrastructure for examination purpose has been issued vide No. F.1-46/2010-11/KVS(DC-Fin)/915 Dated: 2-8-2010(copy enclosed). In order to streamline the accounting of the receipt and payment made for the conduct of the external examinations, the following instructions are issued:

1. The receipt and payment for the conduct of the examinations may be made in VVN account under 'Other direct receipt /payment' as per contra.
2. Honorarium to Centre Superintendent/Invigilators and all other contingent expenditure should be made in the form of cheque/Demand Draft/Pay order only. No payment should be made in cash.
3. The room rent should be transferred from VVN account to School Fund Account immediately at the end of each examination.
4. Necessary proof for the disbursement in the form of photocopy of the voucher sent to the outside agencies should be kept on record for verification by audit.

5. The Vidyalaya wise summary of the room-rent collected in each month may be submitted by 10th of each successive quarter in excel sheet as under:

Sl. No.	Name of the KV	Total No. of rooms rented out for organizing the exam	Amount charged per room	Amount collected	Date of deposit in the Vidyalaya School Account
	Total				

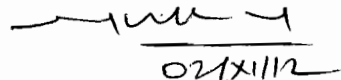
Yours faithfully,



(S. Muthusivam)
Assistant Commissioner (Fin.)

Copy to:-

1. The Deputy Commissioners, All Regional Offices/ZIETs except KVS Ro Delhi for information and necessary action.
- ✓ 2. The Asstt. Commissioner(EDP) KVS(Hq) with the request to upload this letter on the website.



Assistant Commissioner(Fin.)



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No.F. 1-46 /2010-11/KVS (DC-Fin) /90

30.7.2010

BY E-MAIL & Speed Post

The Asstt. Commissioner,
Kendriya Vidyalaya Sangathan,
All Regional Offices.

32/8/2010

Sub: Revenue collected from various agencies for using the KVS
Infrastructure for examination(s) purpose.

Sir/Madam,

You are aware that KVS infrastructure is allowed to be used for organizing various examinations by Staff Selection Commission, Union Public Service Commission and other Government agencies with the permission of KVS (H.Q). It has come to notice that the entire amount collected from these agencies for the rooms rent and invigilation fees etc. for organizing their examinations, is not being deposited /credited to the bank account of KV concerned. Further it has also been noticed that the amount received from such agencies for the invigilators' honorarium are also being paid directly to the invigilators without routing through the books of accounts of the KVs. Proper records of related documents and vouchers are not being maintained in the Vidyalayas in a manner verifiable by audit.

2. In such cases the accounts may not show true and fair view.
3. It has been decided by the Competent Authority that while giving permission to the agencies (which are organizing their examination(s) in KV premises), the agencies may be asked to make the payment in favour of the respective KVs in the form of cheque(s), DD(s) and pay order(s) only. Further Principal, being the DDO may be directed to release the payment for invigilators' honorarium and other contingences by way of cheques only. Further while considering the Income Tax calculation, the invigilator's honorarium and other officials' honorarium may also be taken into accounts as per prevailing requirements of Income Tax Act.
4. You are requested to ensure compliance of the above mentioned instructions positively.
5. This may be intimated to all the concerned in the KVs under your jurisdiction.

Yours faithfully

(M.Arumugam)
Deputy Commissioner(Fin)

Copy for information to :-

1. PS to Commissioner, KVS.
2. PS for JC(Admn. & Acad.), KVS(HQ).
3. DC(Acad.), KVS(HQ) & with the request to get the concerned agencies intimated accordingly.
4. DC (Training), DC (P), KVS(HQ).
5. All Officers / of KVS(HQ).
6. All Director ZIETs.
7. EOs & AAOs of all the ROs.
8. E.O (EDP) with the request to upload this on the website of KVS.

(M.Arumugam)
Deputy Commissioner(Fin)