

**NAVODAYA VIDYALAYA SAMITI
REGIONAL OFFICE, PUNE**

ANNEX- 'A'

AREA & SCOPE OF THE AUDIT

1. Cash book maintenance (Petty & main cash book).
2. Ledger Accounts.
3. Bank Reconciliation.
4. Cheque Book & Deposit in slip.
5. Custody of cash.
6. Fidelity Bond.
7. Receipt of amount.
8. Voucher of petty cash book.
9. Payment & Receipt vouchers of main cash book along with purchase procedure, GFR Rules & samiti plan & policy.
10. Pay Bills- checking of pay & allowance in the light of pay fixation, rules & regulation of 7th Pay Commission.
11. TA, TTA, LTC claims in the light of rules.
12. TA, TTA, LTC Advance & their settlement.
13. Medical reimbursement claim.
14. Children Education Assistance reimbursement as per 6th Pay & hostel subsidy reimbursement.
15. Contingent Expenditure.
16. Expenditure on works & M & R Building.
17. Complete purchase procedure and tender/quotation documents in the light of samiti purchase procedure & GFR Rules.
18. Service book, leave accounts & personal files as per rules framed under the concerned rules.
19. All stock registers, physical verification, issue of articles etc.
20. Library/Accession Register.
21. Register of Assets.
22. Property Register.

23. Register of advance.
24. Postage registers.
25. All the registers prescribed by the samiti
26. Mess Accounts – Main Stock register, issue indent, menu register, attendance register, food testing report, mess committee records, issue register etc.
27. Annual Accounts & their annexure (Cash basis & accrual basis).
28. Record related to Vikas Nidhi – student wise collection register, cash book. Expenditure & details of outstanding amount etc. and Corpus Expenditure.
29. Records related to Vehicles including Vehicle on contract basis and log book
30. Log book of Generator set.
31. Log book of Photo Copier Machine.
32. Debt, Deposit & Remittance details & follow up action for settlement/recovery of outstanding dues/advance.
33. Record related to different types of committee.
34. Follow up action on previous outstanding audit paras of Internal audit/AG audit.
35. Follow up action on all important circular guidelines & instruction issued by samiti Hqrs. & NVS, RO,Pune.
36. Leave Account, Stamp Account, Telephone, etc.

SECTION OFFICER (FIN.)

(DR SUDHAKAR GAIKWAD)
DEPUTY COMMISSIONER