



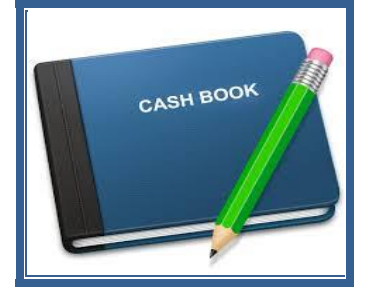
केन्द्रीय विद्यालय संगठन ,नई दिल्ली

Kendriya Vidyalaya Sangathan, New Delhi

‘कार्यालयीन क्रियाविधि एवं हिंदी पत्राचार तथा टंकण’ पर 03 दिवसीय कार्यशाला’

प्रवर श्रेणी लिपिकों हेतु दिनांक 01/02/2016 से 03/02/2016

अवर श्रेणी लिपिकों हेतु दिनांक 01/03/2016 से 03/03/2016



03 day workshop on

‘Office procedures & Hindi Correspondence & typing’

For UDCs- 01/02/2016 to 03/02/2016

For LDCs- 01/03/2016 to 03/03/2016

प्रतिवेदन सह मार्गदर्शिका /REPORT CUM MANUAL

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निदेशक की कलम से



राजभाषा अधिनियम के परिपालन हेतु यह आवश्यक है कि कार्यालयीन पत्राचार में हिंदी का प्रयोग अधिक से अधिक किया जाए। चूंकि कार्यालयीन पत्राचार में सबसे अधिक योगदान अवर एवं प्रवर श्रेणी लिपिकों का होता है अतः इस बात को ध्यान में रखते हुए अवर एवं प्रवर श्रेणी लिपिकों हेतु कार्यालयीन क्रियाविधि एवं हिंदी पत्राचार एवं टंकण पर इस कार्यशाला का आयोजन किया जा रहा है। उक्त कार्यशाला का मुख्य उद्देश्य हिंदी में कार्य को बढ़ावा देना है ताकि राजभाषा अधिनियम 1963 के नियमों का पूर्ण रूप से पालन किया जा सके। इस कार्यशाला में हिंदी पत्राचार एवं हिंदी में टंकण पर विशेष बल दिया गया है आशा है कि उक्त कार्यशाला हिंदी में कार्य को बढ़ावा देने हेतु एक सार्थक कदम होगी। हम गर्व से कहें कि हम हिंदी में काम कर सकते हैं। ऐसे हर एक के योगदान से ही हिंदी का स्थान और ऊंचा हो जाएगा। हमारे हिंदी में ही कार्य करने से ही यह साबित होगा कि हिंदी में काम करना सरल है और इसी तरह से दूसरे भी प्रभावित होकर हिंदी में कार्य करने हेतु आगे बढ़ेंगे

उषा अश्वत्थ अर्यर

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KENDRIYA VIDYALAYA SANGATHAN ZONAL INSTITUTE OF EDUCATION AND TRAINING MUMBAI

प्रतिभागियों की सूची / LIST OF CANDIDATES FOR 03 DAY WORKSHOP ON OFFICE PREOCEDURES AND HINDI CORRESPONDENCE /TYPING

01/02/2016 TO 03/02/2016 (प्रवर श्रेणी लिपिक)

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कार्यालयीन क्रियाविधि एवं हिंदी पत्राचार तथा टंकण पर प्रवर श्रेणी लिपिकों हेतु 03 दिवसीय कार्यशाला हेतु समय सारिणी
3 DAY WORKSHOP ON
"Office procedures and Hindi Correspondence & Hindi Typing "
For UDC's from 01/02/2016 to 03/02/2016

DATE	9:00 A.M. to 9:30 A.M.	9:30 A.M. to 11:00 A.M.	11:00-11:15 A.M.	11:15 A.M. to 1:00 P.M.	1:00 to 2:00 P.M.	2:00 – 3:45 P.M.	3:45 to 4:00 P.M.	4: 00 to 5:30 P.M.
01.02.2016	उद्घाटन/ Inauguration	नोटिंग एवं ड्राफ्टिंग Noting Drafting	Tea Break	वार्षिक बजट Annual Budget	Lunch	क्रय प्रक्रिया Purchase Procedure	Tea Break	हिंदी टंकण हेतु यूनिकोड /Unicode for Hindi Typing
	-	श्री गड़े क्षे.प्र.क.मुम्बई Mr. Gade, RTI		श्रीमती सरिता नासवा स.आ.क्षे.का. मुम्बई Mrs. Sarita Naswa AC, KVS RO ,Mumbai		श्री धर्मद्र कुमार , अ.अ. जीट.मुम्बई Mr. Dharmendra Kumar S.O. ZIET Mumbai		श्री एम. श्रीनिवासन ,स्ना.शि. गणित Mr.M.Srinivasan PGT Maths
02.02.2016	प्रार्थना एवं प्रतिवेदन	वरिष्ठ वेतनमान , चयनित वेतनमान एवं एम.ए.सी.पी. Senior scale, selection scale & MACP	Tea Break	राजभाषा अधिनियम	Lunch	सेवा पुस्तिकाओं का रखरखाव Maintenance of Service Books	Tea Break	आयकर Income Tax
	-	श्री धर्मद्र कुमार , अ.अ. जीट.मुम्बई Mr. Dharmendra Kumar S.O. ZIET Mumbai		श्री एस.के.सिंघल स्ना. शि. वाणिज्य Mr. S.K. Singhal PGT Commerce		श्री मनोज परनेकर , सहयाक जीट मुम्बई Mr. Manoj Parnekar Assistant ZIET Mumbai		श्रीमती श्रद्धा पाटनकर Ms. Shradddha Patankar
03.02.2016	प्रार्थना एवं प्रतिवेदन	रोकड़ बही Cash Book	Tea Break	हिंदी पत्राचार	Lunch	हिंदी टंकण हेतु अभ्यास Practice for Hindi Typing	Tea Break	समापन समारोह Valedictory
	-	श्री रजगोपालन Mr. Rajagoplan		श्री एस.के.सिंघल स्ना. शि. वाणिज्य Mr. S.K. Singhal PGT Commerce		श्री एस.के.सिंघल स्ना. शि. वाणिज्य Mr. S.K. Singhal PGT Commerce		-

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KENDRIYA VIDYALAYA SANGATHAN ZONAL INSTITUTE OF EDUCATION AND TRAINING MUMBAI

प्रतिभागियों की सूची / LIST OF CANDIDATES FOR 03 DAY WORKSHOP ON OFFICE PREOCEDURES AND HINDI CORRESPONDENCE /TYPING

01/03/2016 TO 03/03/2016 (अवर श्रेणी लिपिक)

क्र.सं.	नाम	पद	के.वि.का नाम	क्षे.का.	संपर्क सूत्र	ई-मेल
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13.	श्री अशोक कुमार		क्षे.का. अहमदाबाद	अहमदाबाद		ABSENT
14.	श्री आर.वेस.ताम्बे		सी.एम.ई. पुणे	मुम्बई	9158874401	rajutambe999@gmail.com
15.	श्रीमती आरती अजय मुप्पिड		क्र.2 ए.एफ.एस. पुणे	मुम्बई	9765745201	artimuppid66@gmail.com
16.	श्री दिलीप बदलू लोहालेकर		जलगाँव	मुम्बई	9028164443	diliploharekar97@gmail.com
17.	श्री रमेश चंद्र		आय.एन.एस.हमला	मुम्बई	9594497052	rameshrcmchandra@gmail.com
18.	श्री के. जैकब		बी.आर.डी. पुणे	मुम्बई		ABSENT
19.	श्री बिपीन कुमार		क्षे.का.रायपुर	रायपुर	7804873669	bipeenluv@gmail.com
20.	श्री राकेश कुमार		मलकानगिरि	रायपुर	9835170895	hall.jobs@gmail.com
21.	श्री प्रमजीत कुमार		नबरंगपुर	रायपुर	8280204836	principal.nabrangp@gmail.com
22.	श्री चंदन कुमार		झगराखंड	रायपुर	8409941809	jhagrakhandkv@gmail.com
23.	श्री राजेश कुमार		जगदलपुर	रायपुर	8962302665	rajesh250695@gmail.com
24.	श्री संदीप कुमार		सी.आर.पी.एफ मुड्खेड	मुम्बई	7798197697	sandeepmalikkvs@gmail.com

केंद्रीय विद्यालय संगठन / KENDRIYA VIDYALAYA SANGATHAN

आंचलिक शिक्षा एवं प्रशिक्षण संस्थान, मुम्बई / ZONAL INSTITUTE OF EDUCATION AND TRAINING, MUMBAI

कार्यालयीन क्रियाविधि एवं हिंदी पत्राचार तथा टंकण पर अवर श्रेणी लिपिकों हेतु 03 दिवसीय कार्यशाला हेतु समय सारिणी

3 DAY WORKSHOP ON

"Office procedures and Hindi Correspondence & Hindi Typing "

For LDC's from 01/03/2016 to 03/03/2016

DATE	9:00 A.M. to 9:30 A.M.	9:30 A.M. to 11:00 A.M.	11:00-11:15 A.M.	11:15 A.M. to 1:00 P.M.	1:00 to 2:00 P.M.	2:00 – 3:45 P.M.	3:45 to 4:00 P.M.	4: 00 to 5:30 P.M.
01.03.2016	उद्घाटन/ Inauguration	अवर श्रेणी लिपिकों के कर्तव्य एवं दायित्व Duties & responsibilities of LDC's	Tea Break	सेवा पुस्तिकाओं का रखरखाव Maintenance of Service Books	Lunch	यात्रा/दैनिक भत्ता एवं शिक्षा भत्तों के बिलों का समायोजन Settlement of TA/DA bill and children education allowance	Tea Break	हिंदी टंकण हेतु यूनिकोड /Unicode for Hindi Typing
	-	श्री धर्मेंद्र कुमार , अ.अ. जीट.मुम्बई Mr. Dharmendra Kumar S.O. ZIET Mumbai		श्री मनोज परनेकर , सहयाक जीट मुम्बई Mr. Manoj Parnekar Assistant ZIET Mumbai		श्री धर्मेंद्र कुमार , अ.अ. जीट.मुम्बई Mr. Dharmendra Kumar S.O. ZIET Mumbai		श्री एम. श्रीनिवासन , स्ना.शि. गणित Mr.M.Srinivasan PGT Maths
02.03.2016	प्रार्थना एवं प्रतिवेदन	रोकड़ बही एवं वाउचर Cash bppk and vouchers	Tea Break	अवकाश नियम Leave rules	Lunch	भंडार पंजिकाओं का रखरखाव Stock registers	Tea Break	कार्यालयीन पत्राचार
	-	श्री एस.के.सिंघल स्ना. शि. वाणिज्य Mr. S.K. Singhal PGT Commerce		श्री मनोज परनेकर , सहयाक जीट मुम्बई Mr. Manoj Parnekar Assistant ZIET Mumbai		श्री एम.जी.रेड्डी स्ना. शि. भौतिकि Mr.M.G. Reddy PGT Physics		श्री एस.के.सिंघल स्ना. शि. वाणिज्य Mr. S.K. Singhal PGT Commerce
03.03.2016	प्रार्थना एवं प्रतिवेदन	राजभाषा अधिनियम	Tea Break	खुदरा रोकड़ बही Petty cash book	Lunch	हिंदी टंकण हेतु अभ्यास Practice for Hindi Typing	Tea Break	समापन समारोह Valedictory
	-	श्री एस.के.सिंघल स्ना. शि. वाणिज्य Mr. S.K. Singhal PGT Commerce		श्री मनोज परनेकर , सहयाक जीट मुम्बई Mr. Manoj Parnekar Assistant ZIET Mumbai		श्री एस.के.सिंघल स्ना. शि. वाणिज्य Mr. S.K. Singhal PGT Commerce		-

दैनिक प्रतिवेदन (Daily reports)

प्रवर श्रेणी लिपिकों हेतु 03 दिवसीय कार्यशाला (01/02/2016 से 03/02/2016)

दिनांक 01/02/2016

प्रवर श्रेणी लिपिकों हेतु कार्यालयीन प्रक्रिया एवं हिंदी पत्राचार तथा टंकण पर आयोजित तीन दिवसीय कार्यशाला का शुभारम्भ दिनांक 01/02/2016 को प्रार्थना सभा के साथ हुआ। कार्यक्रम के मुख्य अतिथि श्री गड़े क्षेत्रीय प्रशिक्षण संस्थान मुम्बई , संसाधकगण श्री एस.के.सिंघल एवं श्री धर्मेन्द्र कुमार ,श्रीमती पुष्पा वर्मा, कार्यक्रम समनवयक श्री एम.जी.रेड्डी एवं प्रतिभागियों द्वारा द्वीप प्रज्ज्वलित कर कार्यक्रम का उदघाटन किया गया। इसके पश्चात के.वि.सं मुम्बई, अहमदाबाद, रायपुर , पटना एवं जयपुर संभाग से पधारे हुए सभी प्रवर श्रेणी लिपिकों ने एक-एक कर संक्षिप्त में अपना परिचय दिया ।

दिन का प्रथम सत्र श्री गड़े द्वारा लिया गया जिसमें उन्होंने नोटिंग एवं ड्राफ्टिंग के बारे में विस्तारपूर्वक बताया एवं प्रतिभागियों के प्रश्नों के जबाव भी दिए । चायकाल के पश्चात श्रीमती सरिता नासवा , सहायक आयुक्त के.वि.एस. क्षेत्रीय कार्यालय मुम्बई द्वारा वार्षिक बजट पर अत्यंत ही महत्वपूर्ण सत्र लिया गया जिसमें उन्होंने बड़े ही आसान तरीके से वार्षिक बजट बनाना सिखाया ।सभी प्रतिभागियों ने सम्पूर्ण सत्र को बड़े ही ध्यानपूर्वक रूप में सुना एवं तत्पश्चात श्रीमति सरिता नासवा द्वारा प्रतिभागियों के वार्षिक बजट से जुड़ी समस्याओं का समाधान किया गया । भोजन काल के पश्चात श्री धर्मेन्द्र कुमार , अनुभाग अधिकारी जीट ,मुम्बई द्वारा क्रय-प्रक्रिया पर सत्र लिया गया जिसमें उन्होंने वस्तु अथवा सेवाओं का क्रय करते समय अपनाई जाने वाली प्रक्रियाओं एवं सावधानियों के रूप में विस्तारपूर्वक बताया । श्री धर्मेन्द्र द्वारा बड़े ही शांतिपूर्वक ढंग से प्रतिभागियों की जिज्ञासा को शांत किया गया । सांयकालीन चाय के पश्चात दिन का अंतिम सत्र श्री एम. श्रीनिवासन,स्नातकोत्तर शिक्षक गणित , जीट मुम्बई द्वारा यूनिकोड पर लिया गया ।श्री श्रीनिवासन ने प्रतिभागियों को हिंदी में प्रयोग आने वाले विभिन्न फॉन्ट्स एवं इंडिक इनपुट को कैसे डाउनलोड करते हैं के बारे में प्रयोगात्मक रूप से बताया । कार्यशाला के प्रथम दिवस के समापन पर श्री एस.के. सिंघल द्वारा प्रतिभागियों को दूसरे दिन की कार्यवाही हेतु आवश्यक निर्देश दिए गये जिसमे सभी संभागों को सुबह की प्रार्थना करने हेतु निर्देशित

किया गया प्रार्थना में समाचार, सुविचार , प्रत्येक दिन के सत्रों पर 8-10 प्रश्नों के प्रश्नोत्तरी एवं प्रतिवेदन को शामिल किया गया। (रायपुर एवं पटना संभाग)

दिनांक 02/02/2016

कार्यशाला के दूसरे दिन का आगाज रायपुर एवं पटना संभाग के प्रतिभागियों द्वारा प्रस्तुत प्रार्थना सभा से हुआ। प्रार्थना सभा में रायपुर संभाग के श्री अनुपम गुप्ता ने समाचार, रायपुर संभाग के ही श्री सलीम खान ने सुविचार, पटना संभाग के श्री सुजीत कुमार ने प्रथम दिवस का प्रतिवेदन एवं श्री कमलेश कुमार ने प्रश्नोत्तरी प्रस्तुत की। प्रार्थना सभा के पश्चात सुश्री उषा अश्वत्थ अय्यर , निदेशक एवं उपायुक्त जीट, मुम्बई द्वारा प्रतिभागियों को संबोधित किया गया। निदेशक महोदया ने प्रतिभागियों को अपने कार्य के दौरान स्थिर मन से कार्य करने को कहा एवं आगंतुकों विशेषकर अभिवावकों की समस्याओं को धैर्यपूर्वक सुनने को कहा महोदया ने अपने उदबोधन में हिंदी में अधिक से अधिक कार्य करने की आवश्यकता पर बल दिया। दूसरे दिन का प्रथम सत्र श्री धर्मेन्द्र कुमार अनुभाग अधिकारी जीट ,मुम्बई द्वारा वरिष्ठ वेतनमान , चयनित वेतनमान एवं एम.ए.सी.पी. पर लिया गया उक्त सत्र में श्री धर्मेन्द्र कुमार द्वारा सभी बिंदुओं पर विस्तृत रूप से बताया गया। इस दौरान एम.ए.सी.पी. निर्धारण पर उनके द्वारा वास्तविक उदाहरण भी दिये गए एवं प्रतिभागियों के प्रश्नों के समुचित जवाब भी दिए। चाय-काल के पश्चात श्री एस.के.सिंघल द्वारा हिंदी राजभाषा अधिनियम पर सत्र लिया गया जिसमें उन्होंने राजभाषा अधिनियम के बारेमें विस्तारपूर्वक बताया। श्री सिंघल ने हिंदी की तिमाही रिपोर्ट भेजे जाने से पहले ली जाने वाली सावधानियों एवं हिंदी पत्राचार हेतु धारा 3(3) एवं नियम 5, नियम 8(4) , नियम 10(4) तथा नियम 11 के बारे में विस्तारपूर्वक बताया। दोपहर के भोजन के पश्चात श्री मनोज पारनेकर ,सहायक जीट मुम्बई ने सेवा पुस्तिकाओं के रखरखाव पर सत्र लिया। श्री मनोज ने वास्तविक उदाहरण देते हुए नए एवं पुराने करमचारियों की सेवा पुस्तिकाओं में प्रविष्टियों के बारे में बड़े ही आकर्षक ढंग से बताया। श्री मनोज द्वारा प्रतिभागियों की सेवा पुस्तिकाओं से सम्बंधित जिज्ञासाओं को बड़े ही सरल रूप में शांत किया। गया चाय-काल के पश्चात श्रीमती श्रद्धा पाटनकर , क्षेत्रीय प्रशिक्षण संस्थान मुम्बई द्वारा आयकर पर एक अति उपयोगी सत्र लिया गया। श्रीमती पाटनकर द्वारा आयकर अधिनियम के प्रावधानों के बारे में विस्तृत रूप में बताया गया श्रीमती पाटनकर द्वारा स्रोत पर कर की

कतौटी (TDS) एवं सेवा कर के बारे में भी विस्तारपूर्वक बताया गया साथ ही कर विवरणी (Tax returns) फाईल करने के बारे में भी बताया गया ।

(अहमदाबाद एवं जयपुर संभाग)

दिनांक 03/02/2016

तीन दिवसीय कार्यशाला के अंतिम दिवस की प्रार्थना सभा अहमदाबाद एवं जयपुर संभाग द्वारा प्रस्तुत की गई । अहमदाबाद संभाग के श्री दिनेश कुमार ने बड़े ही आकर्षक रूप में समाचार एवं श्री संजय सोलंकी ने सुविचार प्रस्तुत किए जयपुर संभाग के श्री नीरज जैन ने प्रश्नोत्तरी एवं श्री बी.एल. शर्मा ने प्रतिवेदन प्रस्तुत किया । दिन का प्रथम सत्र श्री राजगोपालन , सेवानिवृत्त लेखा अधिकारी, द्वारा रोकड़ पुस्तक (Cash Book) पर लिया गया, श्री राजगोपालन ने लेखांकन के नियम एवं जर्नल प्रविष्टियों के बारे में विस्तार से बताया श्री राजगोपालन ने प्रतिभागियों को रोकड़ पुस्तक लिखने के बारे में भी बताया । चाय-काल के पश्चात श्री एस.के.सिंघल , जीट मुम्बई द्वारा हिंदी पत्राचार पर एक अत्यंत उपयोगी सत्र लिया गया श्री सिंघल ने हिंदी पत्राचार के प्रकार एवं सरल रूप में पत्राचार कैसे हो इस पर बहुत विस्तार से बताया साथ ही प्रतिभागियों द्वारा हिंदी में पत्र लेखन भी किया गया प्रतिभागियों को अंग्रेजी के कुछ प्रचलित वाक्यों के हिंदी रूपांतरण भी बताए गए ।

दोपहर के भोजन के पश्चात सभी प्रतिभागी संस्थान की कम्प्यूटर प्रयोगशाला में गए जहाँ पर सभी प्रतिभागियों ने इंडिक इनपुट में हिंदी में टंकण का अभ्यास किया इस अवसर पर श्री एस.के.सिंघल ने प्रतिभागियों को इंडिक इनपुट में टंकण में सहायता प्रदान की ।

शाम 4:30 बजे तीन दिवसीय कार्यशाला का समापन समारोह प्रारम्भ हुआ जिसे मुम्बई सम्भाग द्वारा आयोजित किया गया । समापन समारोह में सभी संभागों से आए हुए प्रतिभागियों ने कार्यशाला के दौरान ग्रहीत किये गए अपने -अपने अनुभव साझा किए प्रतिभागियों ने उक्त प्रकार की कार्यशालाओं हेतु अधिक दिवस एवं पुनरावृत्ति हेतु निदेशक महोदया से आग्रह किया । इसके उपरांत निदेशक महोदया ने सभी प्रतिभागियों को 03 दिवसीय कार्यशाला में प्रतिभागिता हेतु प्रमाण पत्र वितरित किये गए अंत में निदेशक महोदया द्वारा सभी प्रतिभागियों को संबोधित किया गया जिसमें उन्होंने सभी से आग्रह किया कि उन्होंने जितना सीखा है उसे अपने कार्यालय में अवश्य उपयोग में लाएं एवं

अपने साथी कर्मचारियों को भी इसके बारे में बताएं मुम्बई संभाग के श्री किशोर भाटिया के धन्यवाद ज्ञापन के पश्चात इस 03 दिवसीय कार्यशाला का समापन हुआ ।

दैनिक प्रतिवेदन (Daily reports)

अवर श्रेणी लिपिकों हेतु 03 दिवसीय कार्यशाला (01/03/2016 से 03/03/2016)

दिनांक 01/03/2016

अवर श्रेणी लिपिकों हेतु कार्यालयीन प्रक्रिया एवं हिंदी पत्राचार तथा टंकण पर आयोजित तीन दिवसीय कार्यशाला का शुभारम्भ दिनांक 01/03/2016 को प्रार्थना सभा के साथ हुआ। कार्यक्रम की मुख्य अतिथि सुश्री उषा अश्वत्थ अय्यर, निदेशक एवं उपायुक्त के.वि.सं. आंचलिक शिक्षा एवं प्रशिक्षण संस्थान मुम्बई, संसाधक श्री एस.के.सिंघल, कार्यक्रम समनवयक श्री एम.जी.रेड्डी एवं प्रतिभागियों द्वारा द्वीप प्रज्ज्वलित कर कार्यक्रम का उदघाटन किया गया।

तत्पश्चात के.वि.सं. मुम्बई, अहमदाबाद, रायपुर, पटना एवं जयपुर संभाग से पधारे हुए सभी अवर श्रेणी लिपिकों ने एक-एक कर संक्षिप्त में अपना परिचय दिया जिसमें उन्होंने अपने केंद्रीय विद्यालय का नाम, संभाग का नाम एवं पद ग्रहण करने की तिथि के बारे में बताया।

दिन का पहला सत्र श्री धर्मेन्द्र कुमार द्वारा 'अवर श्रेणी लिपिकों के कर्तव्य एवं दायित्व' पर लिया गया। चाय-काल के पश्चात श्री मनोज पारनेकर ने सेवा पुस्तिकाओं के रखरखाव पर एक अत्यंत ही उपयोगी सत्र लिया जिसमें उन्होंने सेवा पुस्तिका के हर पेज पर की जाने वाले पृविष्टियों के बारे में विस्तार से बताया एवं प्रतिभागियों द्वारा पूछे गये प्रश्नों के जबाब भी दिए। भोजन काल के पश्चात श्री धर्मेन्द्र कुमार ने यात्रा भत्ते एवं शिक्षा भत्तों के बिलों के समायोजन के बारे में विस्तार से बताया एवं उक्त बिलों को पास करते समय अपनाई जाने वाली सावधानियों के बारे में भी बताया। चाय-काल के पश्चात श्री एम.श्रीनिवासन द्वारा दिन का अंतिम सत्र यूनीकोड पर लिया गया जिसमें उन्होंने यूनीकोड को डाउनलोड करना तथा हिंदी टंकण में उसके प्रयोग के बारे में सविस्तार बताया।

(मुम्बई एवं अहमदाबाद संभाग)

दिनांक 02/03/2016

कार्यालयीन क्रियाविधि एवं हिंदी पत्राचार तथा टंकण पर आयोजित कार्यशाला के दूसरे दिन सर्वप्रथम कार्यक्रम की शुरुआत मुम्बई एवं अहमदाबाद के प्रतिभागियों द्वारा प्रस्तुत की गयी प्रार्थना सभा से हुई। प्रार्थना सभा में मुम्बई एवं अहमदाबाद के प्रतिभागियों द्वारा समाचार, सुविचार, प्रश्नावली एवं प्रतिवेदन प्रस्तुत किए। मुम्बई संभाग के श्री रमेश द्वारा एक सुंदर गीत भी प्रस्तुत किया गया।

दिन का प्रथम सत्र श्री एस.के.सिंघल द्वारा कैश बुक एवं वाऊचर पर लिया गया। श्री सिंघल ने अत्यंत ही सरल रूप में विद्यालयों में प्रयोग होने वाली स्कूल फंड एवं वी.वी.एन. कैश बुक के बारे में विस्तारपूर्वक बताया एवं प्रश्न देकर सभी प्रतिभागियों से कैश बुक भी बनवायी, साथ ही सभी कैश बुक बनाने में आई कठिनाईयों को दूर भी किया।

चाय-काल के पश्चात श्री मनोज पारनेकर द्वारा लीव रूल्स पर सत्र लिया गया जिसमें उन्होंने ई.एल, सी.एल. ई.ओ.एल., मैटरनिटि लीव, पैटरनिटि लीव, इत्यादि के बारे में अत्यंत ही विस्तृत रूप में बताया। भोजन-काल के पश्चात श्री एम.जी.रेड्डी द्वारा स्टॉक रजिस्ट्रों के रखरखाव पर एक अत्यंत ही रोचक एवं महत्वपूर्ण सत्र लिया गया एवं प्रतिभागियों की जिज्ञासाओं को शांत किया। दिन का अंतिम सत्र श्री एस.के.सिंघल द्वारा हिंदी में पत्राचार पर लिया गया जिसके तहत उन्होंने सरल रूप में हिंदी में पत्र कैसे लिखे जाएं एवं अंग्रेजी में प्रयोग में लाई जाने वाली प्रमुख टिपाणियों के हिंदी अनुवाद भी बताए।

(रायपुर एवं जयपुर संभाग)

दिनांक 03/03/2016

03 दिवसीय कार्यशाला के अंतिम दिवस का आरम्भ रायपुर एवं जयपुर संभाग के प्रतिभागियों द्वारा प्रस्तुत प्रार्थना सभा के साथ हुआ। प्रार्थना सभा में प्रतिभागियों द्वारा राष्ट्रीय एवं अंतरराष्ट्रीय समाचार, मौसम का हाल, प्रतिवेदन, सुविचार एवं पिछले दिन के सत्रों पर अत्यंत ही रोचक प्रश्न सम्मिलित किए गये। दिन का प्रथम सत्र श्री एस.के.सिंघल द्वारा राजभाषा अधिनियम पर लिया गया जिसमें उन्होंने राजभाषा अधिनियम के बारे में विस्तारपूर्वक बताया श्री सिंघल ने हिंदी की तिमाही रिपोर्ट भेजे जाने से पहले ली जाने वाली

सावधानियों एवं हिंदी पत्राचार हेतु धारा 3(3) एवं नियम 5, नियम 8(4) , नियम 10(4) तथा नियम 11 के बारे में विस्तारपूर्वक बताया साथ ही सभी प्रतिभागियों को हिंदी के प्रगामी प्रयोग पर भेजे जाने वाले प्रारूप के बारे में भी बताया । चाय-काल के पश्चात श्री मनोज पारनेकर द्वारा इमप्रेस्ट पर सत्र लिया गया जिसमें उन्होंने इमप्रेस्ट से संबंधित खुदरा खातों के रखरखाव के बारे में विस्तारपूर्वक बताया ।

भोजन-काल के पश्चात श्री एस. के.सिंघल के साथ सभी प्रतिभागी संस्थान की कम्प्यूटर लैब में गए जहाँ सभी प्रतिभागियों द्वारा हिंदी टंकण का यूनिकोड पर अभ्यास किया गया ।

शाम 4:30 बजे से कार्यशाला का समापन समारोह प्रारम्भ हुआ जिसका संचालन पटना संभाग के श्री पवन कुमार द्वारा किया गया । समापन समारोह में पटना, रायपुर, जयपुर, मुम्बई एवं अहमदाबाद के प्रतिभागियों ने कार्यशाला पर अपने विचार एवं अनुभव व्यक्त करते हुए कार्यशाला को अत्यंत ही उपयोगी बताया एवं भविष्य में इस तरह की और कार्यशालाओं के आयोजन हेतु सुझाव भी दिए । इस अवसर पर कई प्रतिभागियों द्वारा गीत भी प्रस्तुत किए गए । संस्थान की निदेशक महोदया सुश्री उषा अश्वत्थ अय्यर ने अपने संबोधन में सभी प्रतिभागियों को 03 दिवसीय कार्यशाला में भाग लेने एवं सफलतापूर्वक उसे पूर्ण करने पर बधाई दी एवं सभी प्रतिभागियों से आग्रह किया कि जितना उन्होंने यहाँ सीखा है उसका अपने दैनिक कार्यों में उपयोग अवश्य करें साथ ही हिंदी के प्रयोग में निरंतरता बनाए रखें । कार्यशाला के समापन पर निदेशक महोदया ने सभी प्रतिभागियों को प्रमाण-पत्र प्रदान किए एवं जयपुर संभाग के श्री अशोक कुमार के धन्यवाद ज्ञापन के साथ इस 03 दिवसीय कार्यशाला का समापन हुआ ।

(पटना संभाग)

अतिथि वक्ताओं की सूची एवं उनके द्वारा लिए गये सत्रों का विवरण
एवं संपर्कसूत्र

क्र. सं	अतिथि वक्ता का नाम	सत्र लेने का दिनांक एवं विषय	संपर्क सूत्र
1.	श्री गड़े , क्षेत्रीय प्रशिक्षण संस्थान , मुम्बई	01/02/2016 नोटिंग एवं ड्राफ्टिंग	9773187475
2.	श्रीमती सरिता नासवा, सहायक आयुक्त , क्षेत्रीय का. मुम्बई	01/02/2016 वार्षिक बजट	9869252574
3.	श्रीमती श्रद्धा पाटनकर , क्षेत्रीय प्रशिक्षण संस्थान , मुम्बई	02/02/2016 आयकर	9769422656
4.	श्री राजगोपालन सेवानिवृत्त लेखा अधिकारी	03/02/2016 रोकड़ पुस्तक	9769340292

नोटिंग एवं डाफटिंग : श्री गडे , क्षेत्रीय प्रशिक्षण संस्थान मुम्बई

- Files comprise Notings/Notes (N) on left side and correspondence (C) on right side. Each file deals with a topic.

Notes and correspondence should be kept in single file

- Correspondence portion' - The portion of file containing 'receipts' and 'office copies' of the communications issued from the file including self-contained inter-departmental notes, but excluding those recorded on the notes portion of the file itself.

Dealing hand is usually a clerk or assistant. The dealing hand (DH) is responsible for :

- Opening, maintenance and custody of files.
- Putting up the file to Section Officer (SO) with precedents/ facts, rule position, indicating mistakes, incorrect statements of facts
- Prioritising receipts
- Opening file, where required
- Carrying forward remarks on receipt into the notings.

e.g.: - Commissioner has noted on the PUC that reply is to be sent immediately.

Accordingly, reply is put up.

Practical tips

i) Page numbering of correspondence side can be continuous (1,2,3,4,5,.....), odd numbered (1,3,5,.....) or even numbered (2,4,6,.....). Even numbering appears correct, because page number is recorded on front side of correspondence and the reverse side automatically takes (implied) odd number of pages.

(ii) The manual refers to tagged files. In practise, spring files are also used, rather than file flaps (file folders) for convenience.

(iii) Page numbering is done from right to left so that the latest paper is kept on top.

(iv) Some files can be maintained for covering correspondence for one year (2014-15).

- The dealing hand records a noting on the noting side (left flap) of the file on the subject. It should contain a brief description of the correspondence, rule position (as relevant), remarks of the dealing hand and **proposed plan of action on the same.**
- **Left end of tag in note portion to be tagged to left side of file cover and right end to remain untagged.**
- Notings would be page numbered from left to right so that the latest paper is kept on top.
- Proposed plan of action would be one of these.

(i) Filing orders/ acknowledgement.- Where the correspondence is only for information or contents only need to be noted or no other action is felt necessary.

Reply.-A detailed reply, interim reply or acknowledgement (which needs to be watched for issue of final reply) may be issued as felt necessary. A draft letter in this regard is to be put up for approval of the competent approving authority and signature of signing authority

Circulate.- If the correspondence is of interest to one or more dealing hands, employees or other stake-holder(s) like students, etc., the same may be circulated. A draft circular in this regard is to be put up for approval of the competent authority.

(iv) Action/ seeking orders/ guidance. – Where it involves practical implementation, approval, sanction, decision, interpretation, discretion of higher ups or requires clarification on some matter.

e.g. : - Approval for enhancement of DA. It has to be put up to competent authority for implementation.

- Standard Process Sheets can be used by respective Ministries/ Departments instead of notings, for repetitive cases like leave sanction, GPF advance, etc.
- Notes to be concise and to the point.
- To be recorded in black/ blue ink only.
- Dealing hand to sign in full, with name and date on the left below the note. An officer shall also do so on the right hand side, with designation as well.

Digital signature required for electronic submission

- Higher officers not to require modification/ replacement in notings, but to record their own notings giving corrections, modifications, if any.

(e.g. :- DH records a noting that a particular TA claim is not admissible. SO feels that the claim should be admitted. He cannot ask DH to replace the noting, but only record his own views below the note marked to him.)

- Pasting over noting to conceal not permitted.
- Addition/ modification through subsequent noting, keeping original noting intact.
- In the event of withdrawal of a decision already communicated to a party, arising from mistake/ misunderstanding of facts/ interpretation, to consult Ministry of Law, where necessary. To be done after recording reasons and to be approved at a level higher than original deciding authority.

e.g. :- A circular is issued by Commissioner, allowing pay upgradation to LDCs with over 4 years of service. Based on this circular, a wrong office order is issued by Asst. Commissioner (competent authority), giving promotion to such LDCs. On the error coming to light, Commissioner would have to approve the withdrawal of promotion, recording the reasons for the mistake.

- At this stage, drafting may be involved. Drafting involves preparation of a rough draft of the final correspondence to be made in response/ compliance to the PUC.
- The page number(s) on which the PUC and draft reply/ circular thereon (if any) is placed should be referred on the noting and flagged as PUC and DFA (Draft for approval). The file number should be recorded on the draft. The noting page is also to be flagged.
- Fresh receipts to be flagged as FR I, FR II, etc.

Drafting

- Norms/ good practices relating to Hindi correspondence to be complied with while drafting correspondence.

B. Norms / good practices regarding recording ‘Confidential’, ‘Urgent’, ‘Priority’, ‘Top priority’, mode of communication (Speed Post/ Fax/ e-mail), etc. on the top of the correspondence to be complied with.

- A letter can be signed by anyone who is authorised to do so; on behalf of or with the approval of another authority. The fact should be recorded on the correspondence, such as in the example given below-
- This issues with the approval of the Commissioner
- Forms of communication
- Forms of communication, contexts where used and formats thereof are prescribed in the manual.

- Forms are:
- Letter
- DO letter
- OM
- Inter-Departmental Note
- Office Order
- Order
- Notification
- Resolution
- Press communiqué/ note
- Endorsement
- Minutes

Draft not required in straight-forward cases or where standard forms of communication exist.

- Clear and concise
- Name, designation, telephone, fax number and e-mail (where applicable) to be indicated on the communication.
- Correspondence by name to be avoided unless if classified/DO letter or if personal attention on an urgent/ important matter or matter discussed with the said officer earlier and that officer is in a better position to deal with it.
- The higher authority carries out a vetting of the proposal with linked papers and gives his further remarks (if any) on the noting side. He may approve proposals and drafts within his competence (or recommend approval to the proposal), by making corrections at his level, if any and signing on the noting side or return it to the dealing hand for re-submission or such action as may be directed.
- Such officers to sign in full, with name, date and designation on the right hand side.
- The process is continued till final decision is taken/ approved and draft (if any) is signed and approved by the competent authority.
- Notings are usually recorded on a green coloured paper.
- Notings were the subject of much discussion, as to whether they could be disclosed under RTI Act, 2005. Current legal position is-
- Yes.
- *Hence, due care is to be exercised while recording notings !*
- When a higher authority changes drafting with crucial policy, financial and vigilance implications (except for grammatical corrections), the original draft should be preserved on the correspondence side of the file and page numbered, so as to indicate changes made.
- *This ensures a trail of who has made what corrections.*

क्रय क्रियाविधि :श्री धर्मेद्र कुमार , अनुभाग अधिकारी , जीट मुम्बई

PURCHASE PROCEDURE IN KVS

General Principles:

Every officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

- (i) The expenditure should not be prima facie more than the occasion demands.
- (ii) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.
- (iii) Expenditure from public moneys should not be incurred for the benefit of a particular person or a section of the people, unless —

(a) a claim for the amount could be enforced in a Court of Law,

Or

(b) the expenditure is in pursuance of a recognized policy or custom.

Demand for Goods should not be divided into smaller quantities for making piecemeal purchases for the sole purpose of avoiding the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand.

Every authority delegated with the financial powers of procuring goods in public interest shall have the responsibility and accountability to bring efficiency, economy, transparency in purchases and for fair and equitable treatment of suppliers and promotion of competition in public procurement.

To reduce delay, appropriate time frame for each stage of procurement should be prescribed.

Approval of the competent authority to the purchase

Powers for procurement of Goods each contract

LIMITS:-

i) Upto Rs.3,00,000/- Principal

Purchases beyond Rs.1,00,000 each contract shall be reviewed by the Chairman with the assistance of the Vidyalaya Executive Committee to ensure that the purchase is need based, sufficient fund exists and provision is made in the budget.

ii) Rs.3,00,001/- to 5,00,000/- DC of the concerned Region

iii) Above Rs.5,00,001/- Addl. Commissioner (Admn.), KVS (HQ).

In case of purchase of proprietary items, the concurrence of the Chairman, VMC shall be obtained for the purchases beyond Rs.25,000 at the Vidyalaya level. The approval of the Deputy Commissioner, Regional Office and the Additional Commissioner(Admn.), KVS(HQ) shall be obtained for purchase of goods costing Rs.1,00,000/- and above and Rs.3,00,000 and above respectively each contract.

Purchase of goods directly under rate contracts of the DGS&D

In cases of purchase of goods which are available under the contract entered into by Central Purchase Organization i.e., DGS&D, the prices to be paid for such goods shall not exceed those stipulated in the rate contract and other salient terms & condition of the purchase should be in line with those specified in the rate contract & shall not be in any case more than the MRP.

Registration of Suppliers

With a view to establishing reliable sources for procurement of goods commonly required for the procuring unit, the purchasing unit will prepare and maintain item-wise lists of eligible and capable suppliers in the locality/city. Such approved suppliers will be known as 'Registered Suppliers' with the approval of Chairman, Vidyalaya Management Committee (VMC).

Such registered suppliers are prima facie eligible for consideration for procurement of goods through Limited Tender Enquiry.

Credentials, manufacturing capability, quality control system, past performance, after-sales service, financial background, proof of registration of IT/TAN/VAT etc. of the supplier(s) should be carefully verified before registration.

Purchase of Goods without quotations:

Purchase of goods up to the value of Rs.15,000/- (Rupees Fifteen Thousand) only on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the authority competent to approve the purchases in the following format:-

"I _____, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

Purchase of goods by obtaining bids.

The following are standard method of obtaining bids in:

1. Advertised Tender Enquiry
2. Limited Tender Enquiry
3. Single Tender Enquiry

ADVERTISED TENDER ENQUIRY

Except in cases covered under Rate Contract of KVS and Reserved Items, open bids should be invited through advertisement to bid for procurement of goods of estimated value of Rs.25,00,000/- (Rupees Twenty Five Lakhs) and above. Advertisement in such cases should be given in one national daily & one local daily having wide circulation.

The advertised tender enquiries shall be displayed on the website of the procuring unit and provide a link with NIC website of KVS (HQ/RO).

A copy of the tender for advertisement shall also be given to the Indian Trade Journal for publications, in cases of contracts having an estimated value of Rs. 25 lakhs and above.

The bid document should be hosted on the website and prospective bidders permitted to make use of the document down loaded from the website. If such a downloaded bidding document is priced there should be clear instructions for the bidder to pay the amount by demand draft etc. alongwith the bid.

Ordinarily, the minimum time to be allowed for submission of bids should be three weeks from the date of publication of the tender notice or availability of the bidding document for sale, whichever is later.

Purchase of goods by purchase committee:

Procurement of goods costing above Rs.15,000/- (Rupees Fifteen thousand) and upto Rs.1,00,000/- (Rupees One Lakh) only on each occasion may be made on the recommendations of a local purchase committee consisting of three members of an appropriate level with the concurrence of:

- i) The Chairman, VMC(*) in cases of KVs
- ii) Deputy Commissioner for the Regional Offices.
- iii) Additional Commissioner(Admn.) for KVS(HQ)..

Format of Tender

i) The tenderers are to furnish their quotations as per the prescribed format and also as per the instructions incorporated in the tender documents.

ii) Quotations sent by telex, cable or facsimile are to be ignored and rejected.

i) Extension of Tender Opening Date

ii) Amendments / Modifications to Tenders

iii) Receipt and Custody of tenders

Opening of Tenders

All the tenders received on time shall be opened in the presence of authorized representatives of the tenderers (who have submitted regular tenders) at the prescribed time, date and place. The authorized representatives, who intend to attend the tender opening, are to bring with them letters of authority from the corresponding tenderers.

Tenders should be opened immediately after the deadline of receipt of tenders with minimum time gap in between. At least two duly authorized officials of the purchase committee should jointly open the tenders.

The tender opening officials are to announce the salient features of the tenders like description and specification of the goods, quoted price, terms of delivery, delivery period, discount if any, whether EMD furnished or not and any other special feature of the tender for the information of the representatives attending the tender opening.

After opening, every tender shall be numbered serially, initialed, and dated on the first page by all the officials authorized to open the tenders. Each page of the price schedule or letter attached to it shall also be initialed by them with date, particularly the prices, delivery period etc., which shall also be circled and initialed with date.

The original, duplicate, triplicate copies in a tender set are to be marked accordingly by the tender opening officials.

Alterations in tenders, if any, made by the tenderers, shall be initialed with date & time by the officials opening the tenders to make it perfectly clear that such alterations were present on the tenders at the time of opening. Wherever any erasing or cutting is observed, the substituted words should also be

encircled and initialled with date & time to make clear that such erasing/cutting of the original entry was present on the tender at the time of opening.

Limited Tender Enquiry (LTE)

This method may be adopted when estimated value of the goods to be procured is less than Rs.25,00,000/- (Rupees Twenty Five Lakhs).

Minimum three quotations should be obtained. Further web-based publicity should be given for limited tender. Efforts should be made to identify a higher number of approved suppliers to obtain more responsive bids on competitive basis.

Purchase through limited tender enquiry may be adopted even where the estimated value of the procurement is more than Rs.25,00,000/- (Rupees Twenty Five Lakhs) in the following circumstances.

When the demand is urgent and any additional expenditure involved by not procuring through Advertised Tender Enquiry is justified in view of urgency. The Head of Office/Department shall put on record the nature of the urgency and reasons why the procurement could not be anticipated.

Sufficient time should be allowed for submission of bids in LTE cases (two weeks).

Single Tender Enquiry

Procurement from a single source may be resorted to in the exceptional circumstances viz.:

It is in the knowledge of the Vidyalaya/RO/Hqrs that only a particular firm is the manufacturer of the required goods.

In a case of emergency, the required goods are necessarily to be purchased from a particular source and the reason for such decision is to be recorded and approval of the Competent authority obtained.

For standardization of machinery or spare parts to be compatible to the existing sets of equipment (on the advice of a competent technical expert and approved by the Competent authority) the required items is to be purchased only from a selected firms.

Note:

Proprietary Article Certificate in the following form is to be provided by the purchase unit before procuring the goods from a single source and after obtaining approval of competent authority :

The indented goods are manufactured by M/s. _____.

No other make or model is acceptable for the following reasons: _____

Concurrence of the Chairman, VMC/ Regional Office/Hqrs to the proposal vide _____ has been obtained.

Approval of the competent authority vide _____ has been obtained.

Sig. with date of purchase officer

Sig. with date of Principal/AC/JC(Admn.)

Evaluation of Tenders, Formulation of Purchase Proposal and Placement of Contract

Evaluation of tenders is one of the most significant areas of Purchase Management. The contract should be placed only on responsive tender.

The Purchase Officer should prepare a comparative statement of quotations received in the order in which tenders were opened. This statement will have information about specifications of the material offered by the tenderer, rates quoted (including taxes or otherwise), discount, if any, delivery schedule, earnest money deposit, validity of the offer, payment schedule etc. this action should be taken before preliminary examination of the tenders.

The comparative statement so prepared should be signed by the concerned officers. All the tenders are to be evaluated strictly on the basis of the terms & conditions incorporated in the tender enquiry document (based on which offers have been received) and the terms, conditions etc. stipulated by the tenderers in their tenders.

No new condition should be brought in while evaluating the tenders. Similarly, no tender enquiry condition (specially the significant/essential ones) should be over looked while evaluating the tenders. Aim should be to ensure that no tenderer gets undue advantage at the cost of other tenderers and/or at the cost of the purchaser.

All the tenders so received will first be scrutinized to see whether the tenders meet the basic requirements as incorporated in the tender enquiry document. The tenders, who do not meet the basic requirements, are to be treated as unresponsive and ignored.

Dividing the Quantity

As per standard procedure, each schedule of requirement incorporated in the tender enquiry document is to be covered on the lowest responsive tenderer for that schedule without dividing the same.

The tenderer who does not quote for the complete schedule as required is normally to be treated as unresponsive and ignored.

However, there may be special occasions of purchase of very large quantities of goods which are beyond the capacity of a single tenderer and the lowest responsive tenderer is unable to take the load of the entire quantity.

In such cases, the remaining quantity may be ordered on the second lowest responsive tenderer (L2) at the rates offered by the lowest responsive tenders (L1), as far as feasible and for this purpose negotiation may be held with the above tenderer (viz. L2).

In such cases, it may also become necessary to divide the requirement under a schedule by placing multiple contracts for part quantities on more than 2 responsive tenderers.

Tolerance Clause

- 1. To take care of any change in the requirement during the period starting from issue of tender enquiry till placement of the contract, a plus/minus tolerance clause is incorporated in the tender document, reserving purchaser's right to increase or decrease the quantity of the required goods upto that limit without any change in the terms & conditions and prices quoted by the tenderers. While awarding the contract, the quantity ordered may be increased or decreased, if necessary, within the prescribed plus/minus tolerance limit.**

The tolerance limit should be reasonable. Higher the tolerance limit, more is the uncertainty for the tenderers in formulating their prices. Therefore, higher the tolerance limit, more is the chance of loading on the prices quoted by the tenderers to take care of such uncertainties. Generally, the tolerance limit should not be more than plus/minus fifteen percent.

Publication of Tender Result: -- The name of the successful tenderer awarded the contract should be mentioned in the notice board/bulletin/web site of the concerned Ministry/Department.

Return of EMD to Unsuccessful Tenderers

The EMDs of the unsuccessful tenders are to be returned to them without any interest, whatsoever.

Tenderer's Right to question Purchaser

A tenderer shall have the right to be heard in case it feels that proper procurement process is not being followed and/or its tender has been rejected wrongly. The tenderer is to be permitted to send its representation in writing, which is to be examined. But, such representation has to be sent within one month from date of placement of contract and to be replied within one month from date of receipt of the representation.

Extension of Tender Validity Period

The entire process of scrutiny & evaluation of tenders, preparation of ranking statement and notification of award must be done within the original tender validity period. The validity period should not be unreasonably long as keeping the tender unconditionally valid for acceptance for longer period entails the risk of getting higher prices from the tenderers. Generally, the validity period should not be more than three months from the date of tender opening.

If however, due to some exceptional and unforeseen reasons, the purchase organization is unable to decide placement of the contract within the original validity period, it should request, before expiry of the original validity period, all the responsive tenderers to extend their tenders upto a specified period. While asking for such extension, the tenderers are also to be asked to extend their offers as it is, without any changes therein. They may also be told to extend the validity of the EMD for the corresponding additional period (which is to be specified in the request). A tenderer may not agree to such a request and this will not tantamount to forfeiture of its EMD. But the tenderers, who agree to extend the validity, are to do so without changing any terms, conditions etc. of their original tenders.

Bid Security

To safeguard against a bidder's withdrawing or altering its bid during the bid validity period in the case of advertised or limited tender enquiry, Bid Security (also known as Earnest Money) is to be obtained from the bidders except the following:

Registered Suppliers with the Kendriya Vidyalaya.

Registered units with the National Small Industries Corporation (NSIC).

Government Approved Suppliers.

The bidders should be asked to furnish bid security along with their bids. Amount of bid security should ordinarily range between two(2%) percent to five (5%) percent of the estimated value of the goods and one percent(1%) to three (3%)percent for works. (In some cases, for example in vehicles, where bid security is considered not essential, it could be dispensed with.)

The bid security may be accepted in the form of:

Account Payee Demand Draft.

Fixed Deposit Receipt.

Banker's Cheque.

Bank Guarantee from any of the Commercial Banks in an acceptable form.

The bid security is normally to remain valid for a period of forty-five (45) days beyond the final bid validity period.

Bid security of the unsuccessful bidders should be returned to them at the earliest after the expiry of the final bid validity and latest on or before the 30th day after the award of the contract.

Forfeiture of EMD : EMD of a tenderer will be forfeited, if the tendered withdraws or amends its tender or impairs or derogates from the tender in any respect within the period of validity of its tender. Further, if the successful tenderer fails to furnish the required performance security within the specified period, its EMD will be forfeited.

Performance Security

To ensure due performance of the contract, Performance Security is to be obtained from the successful bidder awarded the contract.

Performance Security is to be obtained from every successful bidder irrespective of its registration status etc.

Performance Security should be for an amount of five to ten percent of the value of the contract in case of goods and five percent (50% to be retained till completion of the whole of the works and 50% to be retained till the end of defects liability period) of the contract price works. Similarly, Retention money should be five percent of the contract value in works. There is no retention money for goods.

Refund of Performance

Performance Security should be refunded to the supplier without any interest, whatsoever, after it duly performs and completes the contract in all respects but not later than 60 days of completion of all such obligations under the contract.

Verification of the Bank Guarantees

Bank Guarantees submitted by the tenderers / suppliers as EMD / Performance Security need to be immediately verified from the issuing Bank before acceptance.

Advance payment to supplier

Ordinarily, payments for services rendered or supplies made should be released only after the services have been rendered or supplies made. However, it may become necessary to make advance payments in the following types of cases:

Advance payment demanded by firms holding maintenance contracts for servicing of Air-conditioners, computers, other costly equipment, etc.

Advance payment demanded by firms against fabrication contracts, turnkey contracts etc.

Such advance payments should not exceed the following limits:

i) Thirty percent of the contract value to private firms;

ii)Forty percent of the contract value to a State or Central Government Agency or a Public Sector Undertaking;

or

In case of maintenance contract, the amount should not exceed the amount payable for six months under the contract.

While making any advance payment as above, adequate safeguards in the form of Bank Guarantee etc. should be obtained from the firm.

Buy-Back Offer

When it is decided with the approval of the competent authority to replace an existing old item(s) with a new and better version, the Purchase authority may trade the existing old item while purchases the new one.

For this purpose a suitable clause is to be incorporated in the bidding document, so that, the prospective and interested bidders formulate their bids accordingly.

Depending on the value and conditions of the old item(s) to be traded, the time as well as the mode of handing over the old item to the successful bidder should be decided and relevant details in this regard suitably incorporated in the bidding document.

Suitable provisions should also be kept in the bidding document to enable the purchaser either to trade or not to trade the old item while purchasing the new one.

Period of Rate Contract

The period of a Rate Contract should normally be one year for stable technology products. However, in special cases, shorter or longer period may be considered. As far as possible, termination period of rate contracts should be fixed in such a way as to ensure that budgetary levies would not affect the price and thereby frustrate the contracts. Attempts should also be made to suitably stagger the period of rate contracts throughout the year.

Criteria for award of Rate Contract

(a) Rate Contracts shall be awarded to the firms who are registered for the goods in question and fulfill the laid down eligibility and qualification criteria including availability of ISI mark, service center's across the country etc. Suitable stipulations are to be incorporated in the tender enquiry documents to this effect. In respect of new items being brought on rate contract for the first time where there is no registered supplier (for the subject items), the requirement of registration can be relaxed with the approval of competent authority. The award of such rate contracts will, however, be subject to the suppliers' satisfactory technical and financial capability.

(b) Some of the tenderers (who are otherwise registered for the subject goods) may also be holding current rate contracts and/or held past rate contracts for the required goods. Their performance against such earlier/current rate contracts shall be critically reviewed before they are considered for award of new rate contracts. Specific performance and achievement criteria as on a selected cut-off date is to be evolved for this purpose and incorporated in the tender enquiry document. The tenderers will be asked to furnish the relevant details (along with their tenders) to enable the purchaser to judge their performance and achievement against the past/current rate contracts. These criteria are to be evolved and decided by the

purchase organization during procurement planning stage for incorporation in the corresponding tender enquiry documents.

Parallel Rate Contracts

In case it is observed that a single supplier does not have enough capacity to cater to the entire demand of an item, the rate contract issuing authority may enter into more than one rate contract with different suppliers for the same item. Such rate contracts are known as Parallel Rate Contracts.

Conclusion of Rate Contracts including Parallel Rate Contracts

Techniques for conclusion of rate contract are basically identical to that of ad hoc contract. Identical tender documents may be utilized for conclusion of rate contracts subject to inclusion therein the special terms 65 conditions as applicable for rate contracts.

In the normal course, the rate contract is to be awarded to the lowest responsive tenderer (L1). However, depending on the anticipated demand of the item, location of the users, capacity of the responsive bidders, reasonableness of the prices quoted by the responsive bidders, etc. it may become necessary to award parallel rate contracts also. For this purpose, a reasonable price band above the L1's price is to be decided and parallel rate contracts awarded to the responsive tenderers falling within that price band. Efforts should be made to conclude parallel rate contracts with suppliers located in different parts of the country. For the sake of transparency and to avoid any criticism, all such rate contracts are to be issued simultaneously.

Price Negotiation/Counter-Offer

Price Negotiation with the tenderers should be severely discouraged. However, in case the price quoted by the lowest responsive tenderer (L1) is not reasonable and acceptable, the price may be negotiated with LI only and, if it reduces the price to the desired level, rate contract may be concluded with LI.

There may be a situation, where parallel rate contracts are needed, but though the price of LI is reasonable, the number of responsive tenderers falling within the reasonable price band is inadequate. To take care of such situation, with special permission negotiation may be resorted to and counter offering as indicated below:

To start with, the rate contract may be awarded to LI tenderer. Then the price of LI is to be counter offered to the higher quoting responsive tenderers under intimation to LI asking them to send their revised tenders in sealed covers to be opened in public at a specified place, date and time (as per the standard procedure). LI may be specifically informed that it may, if it so desires, reduce its price and send its revised tender accordingly as above. The tenderers who accepts the counter offer rate or rate lower than that are to be awarded parallel rate contracts. If LI lowers its rate in its revised offer, same may also be accepted with effect from that date and its rate contract amended accordingly.

There may also be a situation where parallel rate contracts are necessary, but even the price of the lowest responsive tenderer (LI) is not reasonable. In that case, price negotiation may be conducted with LI in the first instance. If LI agrees to bring down the price to the desired level, rate contract may be concluded with it and that price counter offered to other responsive tenderers under intimation to LI for further action in identical manner as indicated in the above paragraph. If, however, LI does not agree to reduce its price in the first instance itself, then the price, which has been decided as reasonable may be counter offered to all the responsive tenderers (including LI) for further action on above lines.

A supply order should generally contain the following important details:

- (a) Rate Contract No. and date.**
 - (b) Quantity. (Where there is more than one consignee, the quantity to be dispatched to each consignee is to be indicated).**
 - (c) Price.**
 - (d) Date of Delivery by which supplies are required.**
- (In the supply order, a definite delivery date based on the delivery period stipulated in the rate contract is to be provided).**
- (e) Full address of the purchase organization along with telephone. No., Fax No. and E. mail address.**
 - (f) Complete and correct designation and full postal address of the consignee('s)/goods receiving officer(s) along with telephone No., Fax No. and E-mail address.**
 - (g) Nearest Railway Siding (NRS) of the consignee(s).**
 - (h) Dispatch instructions**
 - (i) Designation and address of the inspecting officer.**
 - (j) Designation and address of the paying authority to whom the bills are to be raised by the supplier Copies of supply order are to be endorsed to all concerned.**

Model format of Supply Order is available with DGS&D. The same may be obtained from them when needed.

.....X.....

हिंदी टंकण हेतु यूनीकोड : श्री एम.श्रीनिवासन , पी.जी.टी. गणित , जीट मुम्बई

To install Hindi Indic input tool in Windows, follow the steps below.


For Windows 7:

1. Download Hindi Indic Input tool

- To download the Indic tool for windows just click the below link.

<http://www.bhashaindia.com/ilit/Hindi.aspx>

Install Desktop Version

- Click on  icon.
- Run the downloaded file.

2. Using Microsoft Indic Language Input Tool ("ILIT")

- Do the following to use Microsoft ILIT in any application, such as Microsoft Word:
 - Open the application in which you would like to enter Indic text.
 - Change the language using the language bar, which typically appears in the taskbar as follows.



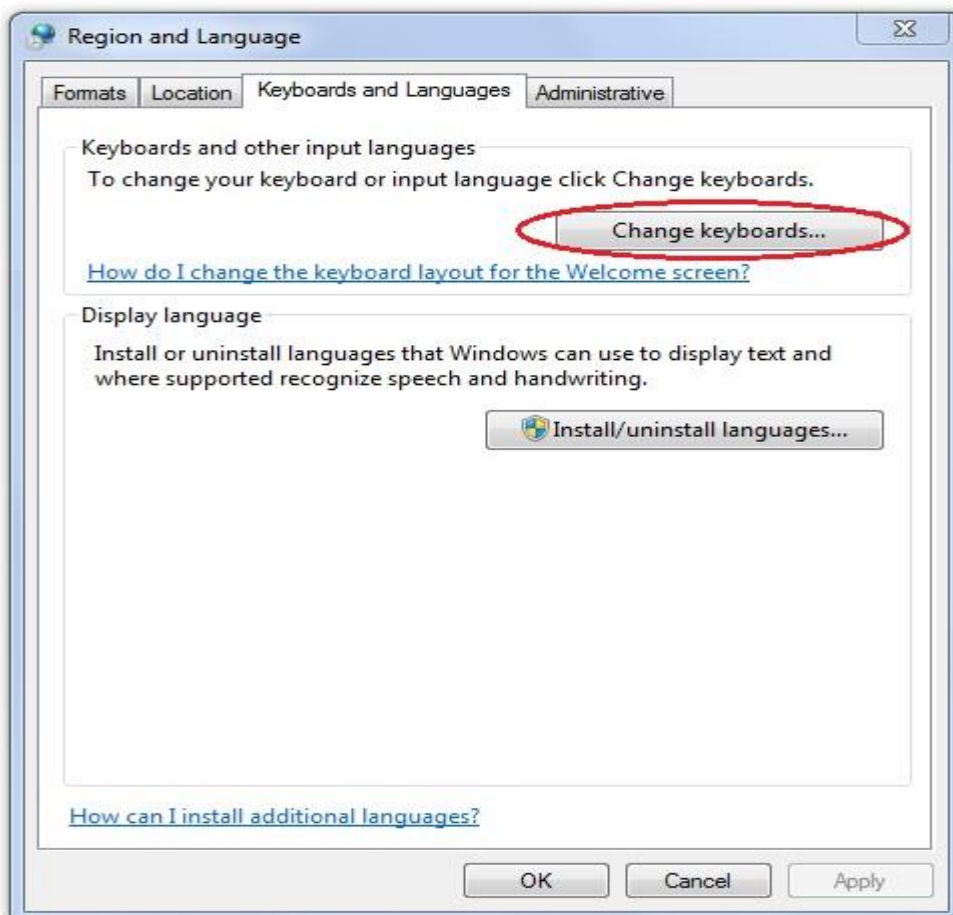
- The language bar will now show the current language.



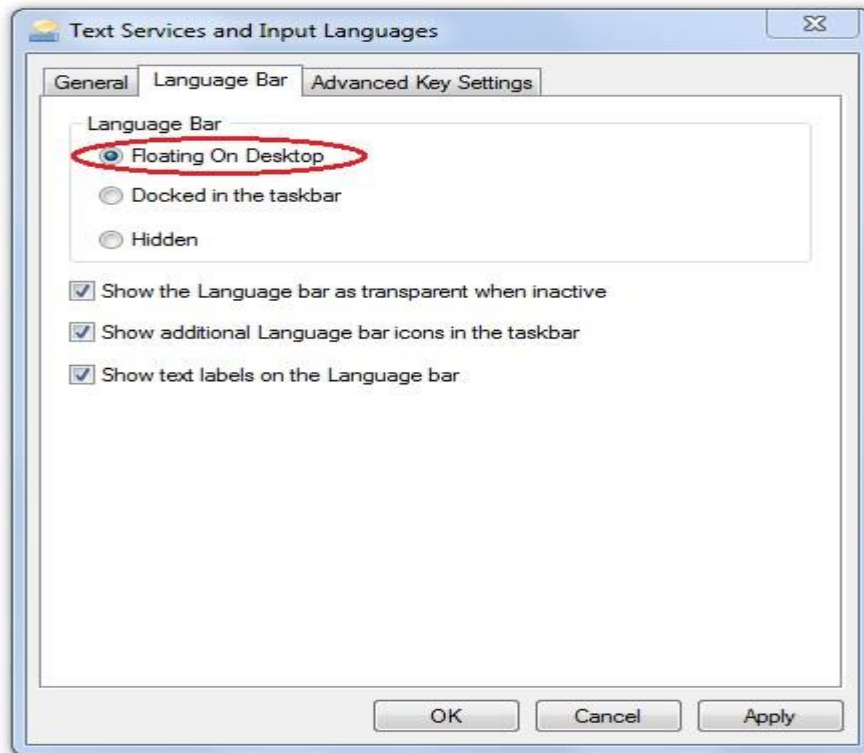
- You can now start typing in English and whatever you type automatically gets transliterated after a word-breaking character like a space, comma, etc. is entered. Note that this language setting is per application. You may have to repeat the steps above for each application you want to use Microsoft ILIT in.

3. Turning on the language bar

- If you do not see the language bar in the task bar (at the bottom of the desktop) or floating on the desktop please do the following:
 - Click **Start** and go to **Control Panel**.
 - Click **Change keyboards or other input methods** under **Clock, Language and Region**.
 - On the **Keyboards and Languages** tab, click **Change Keyboards**.



On the **Language Bar** tab, select the **Floating on Desktop** option.



- Click **OK** to dismiss the **Text Services and Input Languages** window.
- Click **OK** to dismiss the **Regional and Language Options** window.

4. Download Hindi Indic Input tool

- To download the Indic tool for windows just click the below link.

<http://www.bhashaindia.com/ilit/Hindi.aspx>

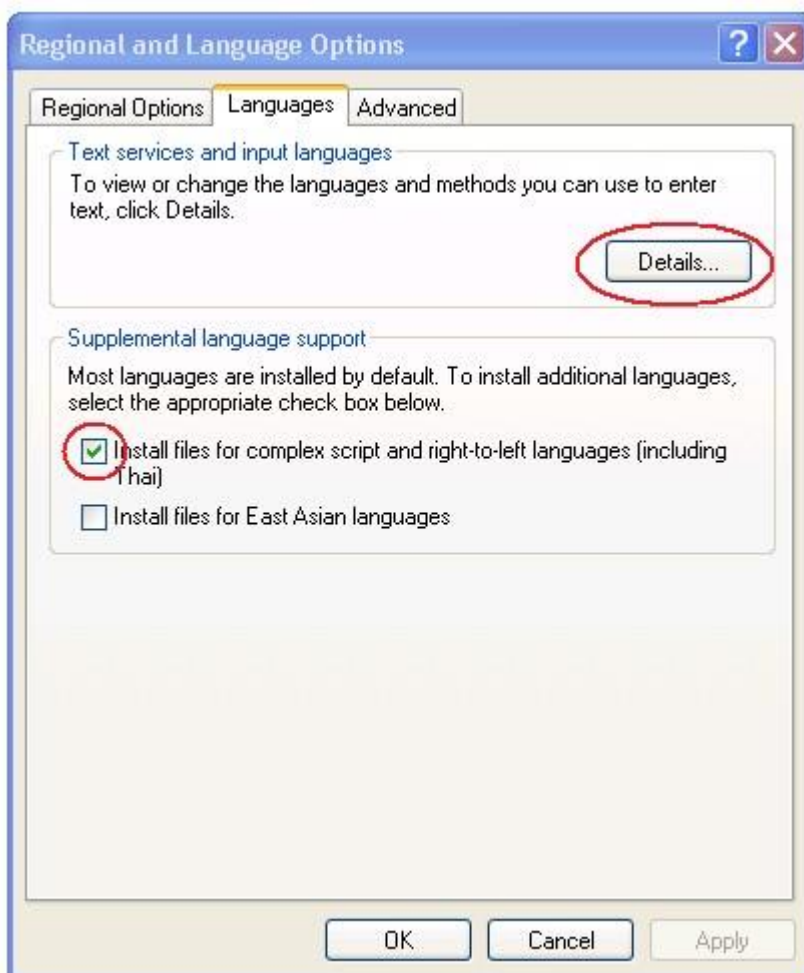
Install Desktop Version

Click on  icon. • Run the downloaded file.

5. Enabling Indic Language Support

Click **Start**, click **Control Panel**, and then double-click **Regional and Language Options**.

- On the **Languages** tab, select the **Install files for complex script and right-to-left languages (including Thai)** check box.



राजभाषा अधिनियम: श्री एस.के.सिंघल , पी.जीटी. वाणिज्य जीट मुम्बई

राजभाषा अधिनियम

- * राजभाषा अधिनियम सन 1963 में पारित हुआ था
- * राजभाषा अधिनियम में कुल 09 धाराएं एवं 12 नियम हैं, संस्था प्रमुख पर 12वां नियम लागू होता है (राजभाषा में कार्य न होने पर संबंधित अधिकारी जवाबदेह होता है)

सन 1976 में राजभाषा अधिनियम 1963 के तहत राजभाषा नियम बनाये गये जो कि निम्नांकित हैं :

1. ये नियम सभी केंद्रीय सरकार के कार्यालयों पर लागू होंगे
2. हिंदी में पत्राचार के आधार पर राज्यों को तीन क्षेत्रों 'क', 'ख' एवं 'ग' में विभाजित किया गया है
3. 'क' क्षेत्र में आने वाले राज्य हैं उत्तर प्रदेश, उत्तराखण्ड, हिमाचल प्रदेश, मध्य प्रदेश, छत्तीसगढ़, बिहार, झारखण्ड, राजस्थान, हरियाणा और अंडमान तथा निकोबार द्वीप समूह एवं दिल्ली;
4. 'ख' क्षेत्र में आने वाले राज्य हैं पंजाब, गुजरात, महाराष्ट्र और चंडीगढ़ संघ राज्य क्षेत्र
5. 'ग' क्षेत्र में वे सभी राज्य आते हैं जो कि 'क' अथवा 'ख' क्षेत्र में नहीं आते

हिंदी ज्ञान के अनुसार कर्मचारियों का वर्गीकरण

हिन्दी का कार्यसाधक ज्ञान-

यदि किसी कर्मचारी ने-

- (i) मैट्रिक परीक्षा या उसकी समतुल्य या उससे उच्चतर परीक्षा हिन्दी विषय के साथ उत्तीर्ण कर ली है; या
- (ii) केन्द्रीय सरकार की हिन्दी परीक्षा योजना के अन्तर्गत आयोजित प्राज्ञ परीक्षा या यदि उस सरकार द्वारा किसी विशिष्ट प्रवर्ग के पदों के सम्बन्ध में उस योजना के अन्तर्गत कोई निम्नतर परीक्षा विनिर्दिष्ट है, वह परीक्षा उत्तीर्ण कर ली है; या
- (iii) केन्द्रीय सरकार द्वारा उस निमित्त विनिर्दिष्ट कोई अन्य परीक्षा उत्तीर्ण कर ली है; या
- (iv) यदि वह इन नियमों से उपाबद्ध प्ररूप में यह घोषणा करता है कि उसने ऐसा ज्ञान प्राप्त कर लिया है; तो उसके बारे में यह समझा जाएगा कि उसने हिन्दी का कार्यसाधक ज्ञान प्राप्त कर लिया है।

हिन्दी में प्रवीणता-

यदि किसी कर्मचारी ने-

- (क) मैट्रिक परीक्षा या उसकी समतुल्य या उससे उच्चतर कोई परीक्षा हिन्दी के माध्यम से उत्तीर्ण कर ली है; या
- (ख) स्नातक परीक्षा में अथवा स्नातक परीक्षा की समतुल्य या उससे उच्चतर किसी अन्य परीक्षा में हिन्दी को एक वैकल्पिक विषय के रूप में लिया हो; या
- (ग) यदि वह इन नियमों से उपाबद्ध प्ररूप में यह घोषणा करता है कि उसे हिन्दी में प्रवीणता प्राप्त है; तो उसके बारे में यह समझा जाएगा कि उसने हिन्दी में प्रवीणता प्राप्त कर ली है।

राजभाषा संसदीय समीति द्वारा किये जाने वाले निरीक्षण

1. कार्यालय निरीक्षण (स्वतंत्र)
2. नराकास के कार्यालयों के साथ विचार विमर्श
3. मौखिक साक्ष्य (दिल्ली में होता है)

राजभाषा नियम 10(4)

यदि किसी भी शासकीय कार्यालय में हिंदी में कार्यसाधक ज्ञान प्राप्त एवं प्रवीणता प्राप्त कर्मचारियों का प्रतिशत 80% या अधिक है तो उक्त कार्यालय को संबंधित मंत्रालय से अधिसूचित कराया जाना होता है

राजभाषा नियम 8(4)

केंद्र सरकार के किसी भी कार्यालय में हिंदी में प्रवीणता प्राप्त कर्मचारियों एवं कुछ विभागों को अपना संपूर्ण कार्य हिंदी में करना चाहिये जिसमें विभागाध्यक्ष द्वारा की गयी टिप्पणियां भी सम्मिलित हैं

1. केंद्र सरकार के प्रत्येक कर्मचारी को हिंदी का कार्यसाधक ज्ञान होना अनिवार्य तथा अप्रशिक्षित कर्मचारियों को हिं.शि.यो. के तहत प्रशिक्षण अनिवार्य है
2. राजभाषा अधिनियम 1963 की धारा 3 (3) का शत-प्रतिशत अनुपालन
3. यह जानना कि धारा 3 (3) के तहत जारी होने वाले कागजात कौन - कौन से हैं
4. राजभाषा नियम 1976 के नियम 5 के तहत हिंदी में प्राप्त सभी पत्रों के उत्तर हिंदी में दिया जाना।
5. हिंदी में प्रवीणता प्राप्त सभी अधिकारी/कर्मचारी अपना टिप्पण/आलेखन मूल रूप से हिंदी में करें।

धारा 3 (3) के तहत जारी होने वाले प्रमुख कागजात

- संकल्प
- सामान्य आदेश
- अधिसूचनाएं
- नियम
- प्रेस विज्ञप्तियां
- संविदा
- परमिट
- संसद में प्रस्तुत किए जाने वाले प्रशासनिक अथवा अन्य प्रतिवेदन तथा शासकीय कागज पत्र
- टेंडर नोटिस
- टेंडर फॉर्म

कौन से नियम हैं अति महत्वपूर्ण

- राजभाषा नियम 1976 के नियम 11 के तहत रजिस्ट्रों के शीर्षक द्विभाषी हो तथा इनमें प्रविष्टियां भी हिंदी में
- इसी नियम के तहत रबड़ की सभी मोहरें, साइनबोर्ड, सील, पत्रशीर्ष, नामपट्ट, वाहनों पर कार्यालय का विवरण, विजिटिंग कार्ड, बैज, लोगो, मोनोग्राम तथा चार्ट तथा नक्शे आदि द्विभाषी होने चाहिए
- “क” और “ख” क्षेत्र के कार्यालयों को भेजे जाने वाले पत्रों के लिफाफों पर पते हिंदी में
- सभी कंप्यूटरों पर द्विभाषी सॉफ्टवेयर की सुविधा उपलब्ध होनी चाहिए
- प्रत्येक तिमाही में एक हिंदी कार्यशाला का आयोजन अनिवार्यतः किया जाना चाहिए
- कार्यालय के सभी टंकक हिंदी टंकण में तथा सभी आशुलिपिक हिंदी आशुलिपि में प्रशिक्षित होने चाहिए तथा हिंदी टंकण/आशुलिपि हेतु उनकी सेवाओं का समुचित उपयोग होना चाहिए।
- पुस्तकालयों में पुस्तकों की खरीद पर किए गए व्यय का न्यूनतम 50% हिंदी पुस्तकों की खरीद पर व्यय
- कार्यालय द्वारा प्रयोग में लाए जा रहे सभी फॉर्म द्विभाषी होने चाहिए
- सभी सेवा-पुस्तिकाओं में प्रविष्टियां अनिवार्यतः हिंदी में की जानी चाहिए। यह कार्य रबड़ की मोहरों से आसानी से किया जा सकता है।
- राजभाषा कार्यान्वय समिति की बैठक नियमित रूप से (प्रत्येक तिमाही में न्यूनतम एक) आयोजित की जानी चाहिए। समिति द्वारा हिंदी की प्रगति की दिशा में ठोस निर्णय लेकर उसपर कार्रवाई की जानी चाहिए।
- विभागीय बैठकों, सम्मेलनों तथा संगोष्ठियों की कार्यसूची तथा कार्यवृत्त हिंदी में भी तैयार किए जाने चाहिए तथा निमंत्रण पत्र द्विभाषी रूप में जारी किए जाने चाहिए।
- समाचार पत्रों/पत्रिकाओं/प्रिंट मीडिया/इलेक्ट्रॉनिक माध्यमों तथा बैनर, होर्डिंग आदि किसी भी माध्यम से किए गए विज्ञापन द्विभाषी रूप में जारी होने चाहिए।
- कार्यालय में हिंदी दिवस को केंद्र में रखते हुए हिंदी सप्ताह/हिंदी पखवाड़े का आयोजन किया जाना चाहिए। इस दौरान अधिकारियों/कर्मचारियों को हिंदी में टिप्पण/आलेखन लिखने हेतु प्रोत्साहित करने के लिए हिंदी प्रतियोगिताओं का आयोजन किया जाना चाहिए।
- जिन कार्यालयों के प्रशिक्षण संस्थान हैं वहां प्रशिक्षण कार्यक्रम द्विभाषी रूप से चलाए जाने अपेक्षित हैं तथा सभी प्रकार की प्रशिक्षण सामग्री अंग्रेज़ी के साथ-साथ हिंदी में तैयार की जानी अनिवार्य है।

केंद्रीय सरकार के मंत्रालयों/विभागों/संबद्ध व अधीनस्थ कार्यालयों/सार्वजनिक क्षेत्र के उपक्रमों/स्वायत्त निकायों आदि में राजभाषा हिंदी के प्रगामी प्रयोग से संबंधित तिमाही प्रगति रिपोर्ट

.....को समाप्त तिमाही

भाग - I (प्रत्येक तिमाही में भरा जाए)

कार्यालय का नाम और पूरा पता _____

संबंधित राजभाषा अधिकारी का फोन नं.: एस.टी.डी कोड _____ फोन नं. _____ ई-मेल _____

1. राजभाषा अधिनियम 1963 की धारा 3(3) के अंतर्गत जारी कागजात* |

(क) जारी कागजात की कुल संख्या _____.

(ख) इनमें से केवल अंग्रेजी में जारी किये गये कागजात _____.

* इनमें सामान्य आदेश, जापन, संकल्प, अधिसूचनाएं, नियम, करार, संविदा, टेंडर नोटिस. संसदीय प्रश्न, आदि शामिल हैं ।

2. हिंदी में प्राप्त पत्र (राजभाषा नियम - 5) |

(क) हिंदी में प्राप्त कुल पत्रों की संख्या _____.

(ख) इनमें से कितनों के उत्तर अंग्रेजी में दिए गए _____.

अंग्रेजी में प्राप्त पत्रों के उत्तर हिंदी में दिए जाने (केवल 'क' क्षेत्र में स्थित कार्यालयों के लिए)

	अंग्रेजी में प्राप्त पत्रों की संख्या	इनमें से कितनों के उत्तर हिंदी में दिए गए
	1	2
'क' क्षेत्र से		
'ख' क्षेत्र से		

3. भेजे गये कुल पत्रों का ब्योरा |

	हिंदी/द्विभाषी में	केवल अंग्रेजी में	भेजे गए पत्रों की कुल संख्या	हिंदी/द्विभाषी में भेजे गए पत्रों का प्रतिशत
	1	2	3	4
'क' क्षेत्र को				
'ख' क्षेत्र को				
'ग' क्षेत्र को				

5. फाइलों पर हिंदी में कार्य |

तिमाही के दौरान लिखी गई टिप्पणियां

हिंदी में	अंग्रेजी में	कुल संख्या

6. हिंदी कार्यशालाएं |

तिमाही के दौरान कार्यशाला आयोजन की तिथि एवं संख्या	प्रशिक्षण की अवधि (घंटों में)	प्रशिक्षित अधिकारियों की संख्या	प्रशिक्षित कर्मचारियों की संख्या	कुल संख्या
1	2	3	4	

7. विभागीय/संगठनीय राजभाषा कार्यान्वयन समिति की बैठक के आयोजन की तिथि _____

8. हिंदी सलाहकार समिति की बैठक के आयोजन की तिथि

पहली बैठक	दूसरी बैठक

9. शीर्षस्थ (मंत्रालय/विभाग में संयुक्त सचिव स्तर तथा अन्य

कार्यालयों आदि में प्रशासनिक प्रमुख/कार्यालय प्रमुख स्तर की अध्यक्षता में आयोजित बैठकें) प्रशासनिक बैठकें |

(क) तिमाही के दौरान हुई शीर्षस्थ प्रशासनिक बैठकों की संख्या -----

(ख) ऐसी कितनी बैठकों में वार्तालाप/कार्रवाइयां पूरी तरह हिंदी में की गई -----

उल्लिखित सूचना उपलब्ध अभिलेखों के आधार पर बनाई गई है तथा मेरी जानकारी के अनुसार सही है |

मंत्रालय/विभाग/संगठन की राजभाषा कार्यान्वयन समिति के अध्यक्ष के हस्ताक्षर -----

अध्यक्ष का नाम -----

पदनाम -----

फोन नम्बर -----

फैक्स नम्बर -----

ई-मेल का पता -----

नोट : 1. यह रिपोर्ट विभागीय राजभाषा कार्यान्वयन समिति के अध्यक्ष से हस्ताक्षरित न होने पर लौटा दी जायेगी |

2. कोई भी कॉलम खाली न छोड़ा जाए और सूचना स्पष्ट रूप से दी जाए |

भाग - II

(इस भाग में सूचनाएं पूरे वित्तीय वर्ष की दी जाएं। इसे केवल 31 मार्च को समाप्त तिमाही रिपोर्ट के भाग-I के साथ भेजा जाए)

1. (i)	क्या कार्यालय राजभाषा नियम 10(4)(अर्थात् कार्यालय के कुल स्टाफ में से 80% को हिंदी का कार्यसाधक ज्ञान है) के अंतर्गत अधिसूचित है ?	हां/नहीं
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(ii) मंत्रालय/विभाग/कार्यालय/सार्वजनिक क्षेत्र के उपक्रम/स्वायत्त निकाय आदि के नियंत्रणाधीन कार्यालयों (यदि हों) के राजभाषा नियम 10(4) के अंतर्गत अधिसूचना का विवरण :-

कुल कार्यालयों की संख्या	अधिसूचित कार्यालयों की संख्या
1	2

2. अधिकारियों/कर्मचारियों को राजभाषा हिंदी का ज्ञान

		अधिकारी	कर्मचारी	कुल संख्या		
		1	2	3		
2(i)	(क)	अधिकारियों तथा कर्मचारियों की कुल संख्या				
	(ख)	कार्यसाधक	प्रवीण	कार्यसाधक	प्रवीण	
	(ग)	कितने कर्मों हिंदी भाषा का प्रशिक्षण पा रहे हैं।				
	(घ)	हिंदी में प्रशिक्षण के लिए शेष।				

हिंदी आशुलिपि/टंकण का ज्ञान

		कुल संख्या	हिंदी में प्रशिक्षित कर्मियों की संख्या	प्रशिक्षितों में से कितने हिंदी में काम करते हैं।	प्रशिक्षण के लिए शेष
		1	2	3	4
2(ii)	(क)	आशुलिपिक			
	(ख)	टंकक/लिपिवे			
	(ग)	कर/पोस्टल सहायक/डाटा इंट्री आदि			

अनुवाद का ज्ञान

			अधिकारी	कर्मचारी	कुल संख्या
2(iii)	(क)	कुल अधिकारी/कर्मचारी जो अनुवाद कार्य करते हैं*			
	(ख)	उक्त (क) में से अनुवाद संबंधी प्रशिक्षण प्राप्त हैं।			
	(ग)	कितनों को प्रशिक्षण दिया जाना शेष है।			
	(घ)	कितने राजभाषा विभाग द्वारा विकसित ई-टुल्स(मंत्रा, श्रुतलेखन, ई-महाशब्दकोष आदि) का प्रयोग करते हैं।			

3 हिंदी में कंप्यूटर प्रशिक्षण

कुल अधिकारियों/कर्मचारियों की संख्या	कंप्यूटर पर हिंदी में प्रशिक्षितों की संख्या	कंप्यूटर पर हिंदी में काम करने वालों की संख्या
1	2	3

4. कंप्यूटर से संबंधित विवरण

कुल संख्या	द्विभाषी	केवल अंग्रेजी में	यूनिकोड समर्थित
1	2	3	4
कम्प्यूटर/लैपटाप			

5. कोड, मैनुअल, मानकीकृत प्रपत्र आदि

	कुल संख्या	द्विभाषी/हिंदी में	केवल अंग्रेजी में
	1	2	3
(क) अधिनियम/नियम, कार्यालयीन कोड/मैनुअल प्रक्रिया साहित्य, आदि			
(ख) मानकीकृत प्रपत्र			

6. राजभाषा नियम 8(4) के अंतर्गत सम्पूर्ण कार्य हिंदी में करने हेतु विनिर्दिष्ट अनुभाग

(क) कुल अनुभागों की संख्या _____

(ख) हिंदी में कार्य के लिए विनिर्दिष्ट अनुभागों की संख्या _____

7. प्रशिक्षण सामग्री की द्विभाषी उपलब्धता

- (i) पूरे वर्ष में तैयार प्रशिक्षण सामग्री की कुल संख्या _____
- (ii) हिंदी/द्विभाषी सामग्री की संख्या _____
- (iii) केवल अंग्रेजी में सामग्री की संख्या _____

8. वर्ष के दौरान किए गए राजभाषा संबंधी निरीक्षण

- (क) (i) अनुभागों की कुल संख्या _____
- (ii) इनमें से निरीक्षित अनुभागों की संख्या _____
- (ख) (i) संबद्ध/अधीनस्थ कार्यालयों इत्यादि की कुल संख्या _____
- (ii) इनमें से निरीक्षित कार्यालयों की संख्या _____

9. राजभाषा समिति सचिवालय को दिए गए आश्वासन

	समिति द्वारा किए गए निरीक्षण की तिथि	दिए गए आश्वासनों की संख्या	तिमाही के दौरान पूरे किए गए आश्वासनों की संख्या	शेष आश्वासनों की संख्या
	1	2	3	4
पिछली तिमाहियों के लंबित आश्वासन(यदि कोई हो)				
वर्तमान तिमाही में दिए गए आश्वासन				

10. पत्रिकाओं आदि का प्रकाशन

	कुल संख्या	हिंदी/द्विभाषी में	केवल अंग्रेजी में	प्रकाशन की तिथि	पृष्ठों की संख्या
	1	2	3	4	5
(क) पत्रिकाएं					
(ख) अन्य प्रकाशन					

11. हिंदी पुस्तकों की खरीद (सीडी, डीवीडी, डाक्यूमेंट्री व ई-बुक सहित)

(i) वर्ष के दौरान पुस्तकों की खरीद पर कुल व्यय -----

(ii) इसमें से हिंदी की पुस्तकों की खरीद पर व्यय -----

12 . उप सचिव/समकक्ष एवं उनसे उच्च स्तर के अधिकारियों द्वारा हिंदी में कार्य

उच्च अधिकारियों की कुल संख्या	हिंदी जानने वाले अधिकारियों की संख्या	कालम 2 में से हिंदी में कार्य करने वालों की संख्या		
		70 प्रतिशत से अधिक	70से 30 प्रतिशत तक	30 प्रतिशत से कम
1	2	3	4	5

13. हिंदी के पद

	पदनाम	पदों की संख्या		कब से रिक्त है
		स्वीकृत	रिक्त	
	1	2	3	4
(क)मंत्रालय/विभाग/कार्यालय/सार्वजनिक क्षेत्र के उपक्रम/स्वायत्त निकायों आदि के मुख्यालयों में*				
(ख) उपर्युक्त(क)के अधीन सम्बद्ध/ अधीनस्थ कार्यालयों/यूनिटों में				

14. वेबसाइट

वेबसाइट का पता	आंशिक रूप से हिंदी में	पूरी तरह से द्विभाषी एवं अद्यतित रखना
1	2	3

15. वर्ष के दौरान राजभाषा नीति के कार्यान्वयन से सम्बन्धित अन्य विशिष्ट उपलब्धियों का संक्षिप्त विवरण:- (विवरण संलग्न करें)

(क) हिंदी दिवस/ सप्ताह/पखवाड़ा/माह(कब से कब तक) _____

(ख) हिंदी संगोष्ठी की तिथि और विषय _____

(ग) हिंदी में अन्य आयोजन की तिथि और विषय _____

(घ) हिंदी में मौलिक पुस्तक लेखन योजना के अंतर्गत पुरस्कृत पुस्तकों का विवरण _____

उल्लिखित सूचना उपलब्ध अभिलेखों के आधार पर बनाई गई है तथा मेरी जानकारी के अनुसार सही है ।

विभागीय राजभाषा कार्यान्वयन समिति के अध्यक्ष के हस्ताक्षर -----

अध्यक्ष का नाम -----

पदनाम -----

दूरभाष नम्बर -----

फैक्स नम्बर -----

ई-मेल का पता _____

नोट : 1. यह रिपोर्ट विभागीय राजभाषा कार्यान्वयन समिति के अध्यक्ष से हस्ताक्षरित न होने पर लौटा दी जायेगी । 2. कोई भी कॉलम खाली न छोड़ा जाए और सूचना स्पष्ट रूप से दी जाए ।

Service Book & Personal File :

First page: - Bio data : Photo to be attested by Officer

Name in full : English & Hindi

Fathers Name

Mothers Name

Husbands Name

Nationality

Whether a member of SC/ST/OBC

Date of Birth in figures & words

Educational qualification : at the time of joining and subsequent

Professional qualification

Exact height without shoes

Personal mark of identification

Permanent Home address

Signature or Left hand thumb impression.

Signature and designation of the Attesting Officer.

Photograph should be renewed after 10 years.

Second page : Certification & Attestation of documents

1. Medical examination
2. Character and Antecedent
3. Oath of secrecy
4. Marital Status
5. Declaration of Home Town
6. Verification of entries sr no 5 to 8 i.e., Caste/Category, Date of birth, Educational qualification, professional qualification
7. GPF/CPF/NPS No and nomination
8. KVS EWS and nomination
9. Family particulars
10. DCRG and family pension

Entries which should be ensured by the employees :

1. **Joining** on appointment (FN/AN) important
2. **GPF/CPF/NPS & KVS EWS option and nomination** entry
3. **Character and antecedent** entry
4. **Family history** has to be filled along with only dependents, if any.
5. **Declaration of Home Town and entries for the LTC** availed for self and family.
6. **Leave account**, now only HPL entries 10 credited on 1st January and 1st July. Can be availed on medical grounds called Commuted leave.
7. **Probation period** 11 months and 22 months
8. On successful completion or no adverse remark etc, **confirmation** on completion of 24 months service
9. **Annual increment** entries
10. **Service verification** entry is always from **1st April to 31st March** i.e., Financial year. There should not be any break. Entry should be like Certified that services from 1st April to 31st March verified from pay bills and other records. **Continuity** is maintained and no break in the dates.
11. **CGHS optee** entry.
12. **KVS EWS entry** is always from **1st January to 31st December** i.e., Calendar year. There should not be any break in deductions
13. Any **up-gradation of pay** i.e., senior scale on completion of 12 years and selection scale on completion of 24 years of service and **fixation of pay**
14. Entry of all **KVS organized/approved workshops/in-service courses** attended
15. Entry of all **Appreciations/Awards of KVS** received.
16. Every time you are Transferred/Promoted, **transfer/promotion/Relieving and joining report** entry along with the salary drawn up to should be recorded.
17. **Addition/Deletion or change of name/surname** if any like after marriage of female employee.
18. **Duplicate service book after 30.09.2007 and if lost on payment of Rs.500/-. Updating at least once in a year is a must.**

In the end, ensure that all entries have a supporting document in the personal file and vice versa. The service book has to be viewed by the employee atleast once in a year.

A brief Write up on the Income Tax

Income Tax – Tax Deduction at Source: what to check, calculation, the role of the UDC

One of the major sources of direct tax revenues in India is income tax. Income tax is levied on income from salaries, house property, businesses and professions, capital gains and other sources. The tax laws recognize the concept of “Pay as you Earn”. Hence, as soon as an income is received by recipient (assessee), it becomes the responsibility of the payer to deduct tax on it and remit the same to the government (tax authorities). It is also his responsibility to submit statements (returns) from time to time to the tax authorities and to the recipient, giving details of the amounts paid and the taxes deducted thereon. In effect, it makes the tax deductor an “agent” of the tax department who assesses, levies and collects and taxes on its behalf and remits the same to the department.

Tax Deducted at Source (TDS) is thus a form of tax payment “as you earn”. The concept ensures that the inflow of revenue happens at a regular pace, while at the same time, the taxpayer is not put to undue hardship of paying taxes all at once or at a time when he does not have liquid cash. It also casts a responsibility on the deductor to assess the amounts paid with respect to their being subject to tax deduction, to deduct the correct amount, to remit the same to the tax department and to submit returns thereof in accordance with prevailing tax laws. Hence, every deductor is required to have some basic knowledge of tax laws in relation to tax deductions.

Tax deduction at Source in the context of KVS would mainly relate to tax deduction on payment of salaries to teaching and non-teaching personnel and on payments made to contractors for works (e.g. : - job work, labour supply, catering, hiring of vehicles, etc.), landlords for rent, professionals/ technicians for professional or technical services, etc.

According to Income Tax laws, the responsibility for compliance with tax laws relating to TDS is that of the Drawing and Disbursing Officer (DDO), i.e. : - the Principal or Vice Principal (Admn.) who is entrusted with making the payments to personnel and outside parties. In practice, the Principal plays multiple roles of academician and administrator. The Vice Principal (Admn.) also handles a number of administrative assignments like accounting, returns, drawing bills and disbursing payments, receipts and remittances, general administration functions, etc. At their level, they can only be expected to play a supervisory role on tax matters. The role of the UDC in this regard becomes important. It is the UDC, who is more focused on TDS and payments work. On behalf of the DDO, it is the UDC who first assesses the payments of salaries and to other parties with respect to applicability of TDS provisions thereon. Hence, it is essential that the

UDC holding charge of payments and TDS is aware of TDS provisions and keeps himself constantly updated of this dynamic branch of law.

The rates of TDS are specified under Section 192 for salaries and under various Sections under Section 194 series for other payments. An annual circular is also issued by the Income Tax department on rates of TDS on salaries. Tax laws permit a number of deductions under salaries. Here is where the UDC needs to strike an accurate balance between the demands for various tax concessions claimed by employees, vis-à-vis the legitimate revenue actually payable to the Income Tax Department as TDS. Delays or non-compliance happening knowingly or unknowingly, would be costly as they would lead to personal penalties including imprisonment, interest cost as also loss of reputation to the organization. The purpose of this session is to give a brief glimpse into the tax provisions which any UDC handling TDS would be expected to know, the sources from where detailed authentic guidance can be drawn and to act as a guide in various tricky situations with the help of some typical questionnaires.

Hand-out

FAQs on Tax Deducted at Source (TDS)

1. What is tax deducted at source?

For quick and efficient collection of taxes, the Income tax Law has incorporated a system of deduction of tax at the point of generation of income. This system is called as “Tax Deducted at Source”, commonly known as TDS. Under this system tax is deducted at the origin of the income. Tax is deducted by the payer and is remitted to the Government by the payer on behalf of the payee.

The provisions of deduction of tax at source are applicable to several payments such as salary, interest, commission, brokerage, professional fees, royalty, contract payments, etc. In respect of payments to which the TDS provisions apply, the payer has to deduct tax at source on the payments made by him and he has to deposit the tax deducted by him to the credit of the Government. The following illustration will explain the TDS mechanism.

Illustration

Mr. Raja has made a fixed deposit with XYZ Bank. Annual interest on the deposit is Rs.8,40,000. Will the bank be liable to deduct any tax from the interest paid to Mr. Raja?

****Interest on fixed deposit is covered under the TDS mechanism and, hence, the bank has to deduct tax from interest and has to pay the net interest to Mr. Raja. The rate of TDS on interest is 10% and, hence, the bank will deduct tax of Rs. 84,000 from the interest and will pay the net interest of Rs. 7,56,000 (i.e., Rs. 8,40,000 – Rs. 84,000) to Mr. Raja. The TDS of Rs. 84,000 will be paid by the bank to the Government and Rs. 84,000 will be treated as prepaid tax of Mr. Raja and he can claim tax credit of Rs. 84,000 just like advance**

tax at the time of filing his return of income. The above mechanism of deducting the tax at the point of generation of income is called TDS mechanism.

2. What are the payments covered under the TDS mechanism and the rates for deduction of tax at source?

Tax is deductible at source *at the rates set by Income Tax Act, 1961 as amended by Finance Act every year (budget)*. If PAN of the deductee is not intimated to the deductor, tax will be deducted at source by virtue of section 206AA either at the rate given in the table or at the rate of 20 per cent, whichever is higher. Further, under section 94A(5), if payment or credit is made or given to a deductee who is located in a notified jurisdictional area, tax is deductible at the rate given in the table or at the rate of 30 per cent, whichever is higher. TDS rates for the financial year 2015-16 are as follows—

Nature of payment TDS (SC : Nil, EC : Nil, SHEC : Nil - on non-salary only)

- Sec. 192 Payment of salary [normal tax rates are applicable] – SC : 12% (if net income exceeds Rs. 1 crore), EC : 2% and SHEC : 1%]
- Sec. 194A Interest other than interest on securities-10% (>Rs.5000 in the year)
- Sec. 194C Payment or credit to a resident contractor/subcontractor—(where single payment > Rs.30000 or payment during the year expected > Rs.75000)
 - a. payment/credit to an individual or a Hindu undivided family-1%
 - b. payment/credit to any person other than an individual or a Hindu undivided family-2%
- Sec. 194I (where payment of rent > Rs.1.80 lakh in the year)

Rent—

- a. rent of plant and machinery 2%
- b. rent of land or building or furniture or fitting-10%

- Sec. 194IA

Payment/ credit of consideration to a resident transferor for transfer of any immovable property (other than rural agricultural land) where consideration \geq Rs.50 lakh-1%

- Sec. 194J Professional fees, technical fees, royalty (where expected payment \geq Rs.30,000 in the year)-10%

Different rates are prescribed for payments to Non-Residents and Foreign Companies, which may not be relevant for KVS.

Notes :

1. Under sections 192, tax is deductible from salary. The payer shall calculate salary taxable in the hands of recipient. The amount so determined is subject to tax deduction under sections 192. Under section 195, tax is deductible only if income is taxable in the hands of recipient in India. In any other case, gross payment is subject to tax deduction.
2. For Non-Resident, foreign company, tax is deductible at the above rates or the rates specified in ADT agreements entered into by the Central Government under section 90 (whichever is lower) [section 2(37A)(iii)].
3. Tax is not deductible under section 193, 194, 194A, or 194EE if the recipient makes a declaration in Form No. 15G/15H under the provisions of section 197A.
4. Under section 197 the recipient can apply the Assessing Officer in Form No. 13 to get a certificate of lower/no tax deduction. This benefit is, however, not available if tax is deductible under section 194IA.
5. Royalty payable by Government or an Indian concern in pursuance of an agreement made by non resident with the Government or the Indian concern after March 31, 1976, where such royalty is in consideration for the transfer of all or any rights (including the granting of a license) in respect of copyright in any book on a subject referred to in the first proviso to section 115A(1A) to the Indian concern or in respect of computer software referred to in the second proviso to section 115A(1A), to a person resident in India.
6. Not being royalty of the nature referred to above, payable by Government or an Indian concern in pursuance of an agreement made by nonresident with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to matter included in the industrial policy, the agreement is in accordance with that policy.
7. Fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by nonresident with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to matter included in the industrial policy, the agreement is in accordance with that policy.

3. Can the payee request the payer not to deduct tax at source and to pay the amount without deduction of tax at source?

A payee can approach to the payer for non deduction of tax at source but for that they have to furnish a declaration in Form No. 15G/15H, as the case may be, to the payer to the effect that the tax on his estimated total income of the previous year after including the income on which tax is to be deducted will be nil.

Form No. 15G is for the individual or a person (other than company or firm) and Form No. 15H is for the senior citizens.

The following assessee who is in receipt of the specific incomes can approach to the payee for non deduction of tax at source:

a) A resident individual who is in receipt of income as referred to in 192A, 194 or 194EE if the amount of such income does not exceed the maximum amount which is not chargeable to income tax.

b) Any person (other than a company or a firm) who is in receipt of income as referred to in section 193, 194A or 194DA if the amount of such income does not exceed the maximum amount which is not chargeable to income tax.

c) A resident senior citizen (i.e., an individual resident in India who is of the age of sixty years or more at any time during the previous year) who is in receipt of income as referred to in section 192A , 193, 194, 194A, 194EE or 194DA.

Alternatively, a payee who is in receipt of income referred to in section 192, 193, 194, 194A, 194C, 194D, 194G, 194H, 194I, 194J, 194K, 194LA or 195 can apply in Form No. 13 to the assessing officer to get a certificate authorizing the payer to deduct tax at lower rate or deduct no tax as may be appropriate.

On receiving such an application, the AO may issue appropriate certificate in this regard if he is satisfied that the total income of the payee justifies the deduction of income tax at any lower rate or nil deduction of income tax.

As per Income Tax (Ninth Amendment) Rules, 2014, Certificate for non deduction of income tax shall be issued directly to the person responsible for deducting the tax under an advice to the payee (i.e. who made an application for issue of such certificate).Whereas, certificate of lower deduction of income tax shall be issued to payee itself.

If AO has issued certificate for no deduction of tax or lower deduction of tax, as the case may be, then payer should deduct tax accordingly.

4. What are the consequences a deductor would face if he fails to deduct TDS or after deducting the same fails to deposit it to the Government's account?

A deductor would face the following consequences if he fails to deduct TDS or after deducting the same fails to deposit it to the credit of Central Government's account:

a) Disallowance of expenditure As per section 40(a)(i) of the Income Tax Act, any sum (other than salary) payable outside India or to a non-resident, which is chargeable to tax in India in the hands of the recipient, shall not be allowed to be deducted if it is paid without deduction of tax at source or if tax is deducted but is not deposited with the Central Government till the due date of filing of return. However, if tax is deducted or deposited in subsequent year, as the case may be, the expenditure shall be allowed as deduction in that year. Similarly, as per section 40(a)(ia), any sum payable to a resident, which is subject to deduction of tax at

source, would attract 30% disallowance if it is paid without deduction of tax at source or if tax is deducted but is not deposited with the Central Government till the due date of filing of return. However, where in respect of any such sum, tax is deducted or deposited in subsequent year, as the case may be, the expenditure so disallowed shall be allowed as deduction in that year.

b) Levy of interest

As per section 201 of the Income tax Act, if a deductor fails to deduct tax at source or after the deducting the same fails to deposit it to the Government's account then he shall be deemed to be an assessee in default and liable to pay simple interest as follows:

(i) at one per cent for every month or part of a month on the amount of such tax from the date on which such tax was deductible to the date on which such tax is deducted; and

(ii) at one and one half per cent for every month or part of a month on the amount of such tax from the date on which such tax was deducted to the date on which such tax is actually paid.

c) Levy of Penalty

Penalty of an amount equal to tax not deducted or paid could be imposed under section 271C.

5. Under what circumstances a deductor would not be deemed as an assessee in default even after he fails to deduct TDS or after deducting the same fails to deposit it to the Government's account?

A deductor who fails to deduct the whole or any part of the tax on the sum paid to a resident or on the sum credited to the account of a resident shall not be deemed to be an assessee in default in respect of such tax if such resident—

(i) has furnished his return of income under section 139 ;

(ii) has taken into account such sum for computing income in such return of income; and

(iii) has paid the tax due on the income declared by him in such return of income, and the deductor furnishes a certificate to this effect in Form No.26A from a chartered accountant.

6. What to do if tax is deducted but the ultimate tax liability of the payee is nil or lower than the amount of TDS?

In such a case, the payee can claim the refund of entire/excess amount of TDS (as the case may be) by filing the return of income.

7. If the payer does not deduct tax at source, will the payee face any adverse consequences by means of action taken by the Income tax Department?

It is the duty and responsibility of the payer to deduct tax at source. If the payer fails to deduct tax at source, then the payee will not have to face any adverse consequences. However, in such a case, the payee will have to discharge his tax liability. Thus, failure of the payer to deduct tax at source will not relieve the payee from payment of tax on his income.

8. What are the duties of the person deducting tax at source?

Following are the basic duties of the person who is liable to deduct tax at source.

- He shall obtain Tax Deduction Account Number and quote the same in all the documents pertaining to TDS.
- He shall deduct the tax at source at the applicable rate.
- He shall pay the tax deducted by him at source to the credit of the Government (by the due date specified in this regard*).
- He shall file the periodic TDS statements, i.e., TDS return (by the due date specified in this regard*).
- He shall issue the TDS certificate to the payee in respect of tax deducted by him (by the due date specified in this regard*).

*Refer tax calendar for the due dates.

9. What to do if the TDS credit is not reflected in Form 26AS of deductee?

Non reflection of TDS credit in Form 26AS can be due to several reasons like non-filing Of TDS statement by the payer, quoting incorrect PAN of the deductee in the TDS statement filed by the payer. Thus, in case of non-reflection of TDS credit in Form 26AS, the payee has to contact the payer for ascertaining the correct reasons for non-reflection of the TDS credit in Form 26AS.

10. At what rate the payer will deduct tax if I do not furnish my Permanent Account Number to him?

As per section 206AA , if you do not furnish your Permanent Account Number to the payer (i.e., deductor), then the deductor shall deduct tax at the higher of the following rates :

- At the rate specified in the relevant provision of the Act.
- At the rate or rates in force, i.e., the rate prescribed in the Finance Act.
- At the rate of 20%.

Introduction:-

- Cash book is a subsidiary book and all cash transactions are recorded in that.
- Cash include not only cash but also cheque, DD, postal order and any other form of legal tender.
- In commercial enterprises separate columns are kept to record cash and bank transactions.
- If discounts are regular feature of enterprise separate columns are kept for discount received and discount given.
- Cash book helps to know balance of cash and balance in bank.
- The cash and bank balance in the book are entered in the trial balance. Thus cash book is also a ledger account.

Govt. cash book v/s commercial cash book

- ▶ In Govt. cash book is maintained in form no. GAR3 there is no separate column to record cash and bank transactions.
- ▶ On the other hand there are separate columns on the receipt and payment side to record transactions of receipt and payment of govt. receipt/pay and allowances/contingency payment/ misc. etc.
- ▶ Balance under each column has to be worked out.
- ▶ Closing balance in cash book is tallied with balance of cash, cheque, DD in the cash box on a daily basis.
- ▶ Details of receipt no. & bill no. are to be given for receipt and payment resp.

Principles of accounting entry

- ▶ The following cardinal principles of accounting entry are followed in govt. also:
 - i. Debit what comes in credit what goes out.
 - ii. Debit the receiver credit the giver.
 - iii. Debit losses and expenses and credit income and gains.

Banking arrangements:-

- ▶ Each PAO/CDDO is allowed tom open account with a nominated branch of either RBI/PSB/Pvt. sector bank.
- ▶ Cash account of the govt. is maintained by RBI CAS Nagpur
- ▶ RBI CAS Nagpur maintains the account for each ministry/dept. PAO wise, each zonal railway, each Defence and postal circle, state govt. and each and every bank.

- ▶ Accounts are credited and debited based on advice from banks, principle accounts office, zonal railway, Defence dept. and state govt.
- ▶ Every month statement of receipt in payment in respect of central , civil transaction is sent to CGA by RBI CAS Nagpur.
- ▶ Cash balance in respect of central civil transaction is tallied by CGA with reference to cash balance available in his books and with reference to statement received from RBI CAS Nagpur.

Classification in Govt. Account :-

- ▶ Financial data becomes meaningful when the data is collected under proper heads of accounts.
- ▶ For classification of data govt. follows 6-tier system of classification

Provisions of Receipt and payment rule

- ▶ Money credited to govt account should be held either in
 - i) in Reserve Bank of India
 - ii) central Treasury

(Rule 3 of R&P Rule)
- ▶ All money received by or tendered to govt officer on account of revenue, receipt or due of govt ,shall without delay be paid in full in the accredited bank. Money thus received cannot be utilized to meet dept. expenditure unless otherwise authorised

(Rule 6 of R&P Rule)
- ▶ Govt officers who handle cash or perform functions of drawing and disbursing officers shall maintain cash book in form GAR 3 and all transactions be entered in cash book as soon as they occur

(Rule 13 of R&P rule)
- ▶ Cheque or Bank draft drawn on local branch of scheduled bank may be accepted by dept. officers or by the specified branch of the accredited bank or by a bank specially notified for this purpose for payment of govt. dues. The cheque or D.D should be crossed. Until they are realised govt. cannot admit that payment has been received.

(Rule 19 of R&P Rule)
- ▶ Receipt in prescribed form GAR6 duly signed by H.O should be should be issued only after satisfying that amount has been properly entered in cash book

(Rule 22 of R&P Rules)

GFR rule

- ▶ Security should be furnished by the govt. servant who handles cash or stores. If security is furnished in form of cash security bond in form no GFR 30. If furnished in the form of fidelity security bond in form GFR31

(GFR 275)

- ▶ Security deposit is to be retained for 6 months from the date of vacation of the post. And security bond shall be retained permanently until It is certain, that there is no further necessity for keeping it.

Appointment of cashiers & Duties and responsibilities

- ▶ If there is no post of cashier , senior most employee is to be appointed as cashier by head of office , in addition to his responsibilities.
- ▶ Such an official is paid cash handling allowance in addition to his remuneration.
- ▶ Officials who handle cash / store should furnish security for actual cash handled or value of stores.
- ▶ If security is furnished in the form of cash , security bond should be executed in form no GFR 30.
- ▶ In case of fidelity bond employees should execute fidelity bond in the form GFR 34 and security bond in form no GFR 31.
- ▶ Receipt should be issued immediately on receipt of money.
- ▶ The money should be remitted Into the bank immediately along with challan indicating details of receipt.

- ▶ All payments should be made after getting proper acquittance.
- ▶ If the amount drawn is not disbursed within a month the amount will be refunded by short drawl.
- ▶ Cash book should be closed on a day to day basis and certificate regarding availability of cash as per cash book should be recorded by the DDO at the end of the month in the cash book.

Register of valuables:-

- ▶ Whenever no. of Cheque /DDs are received by PAO/DDO, register of valuables should be maintained in the prescribed form that is GAR5.
- ▶ Details of Cheque /DD s received and its remittance in the bank and transmission to PAO is to be noted in the list of valuables.
- ▶ When the Cheque/DD is realized the date of realization should be recorded in the list of valuables with reference to the date in the receipts scroll and the item should be closed.
- ▶ Register should be closed every month and action taken for Cheque/DDs which are not credited to account.

Important provisions regarding maintenance of cash book

- All monetary transactions as and when they occur need to be entered in cash book.
- All govt. officers who are required to receive govt. dues /handle cash and perform functions of CDDO/NCDDO should maintain cash book in form GAR3.
- Head of office are responsible for proper maintenance of cash book.
- Account payee crossed cheque/DD issued by PAO/CDDO in the personal name of recipient and routed through the DDO need not be entered in cash book
- Receipts in the form of local cheque/DD In favour of PAO or endorsed in their favour accepted by NCCDO need not be entered in the cash book.
- What is local bank?

Important instructions in proper maintenance if cash book

- Cash book should be closed regularly and completely checked by HO ,each and every entry should be attested.
- Receipt of govt. money and other receipts should be checked with reference to receipts issued
- Payment to be verified with reference to paid vouchers.
- Entry for remittance into bank should be verified with ref to receipted Chelan received form the bank.
- If no. of receipts are there ,the total amt. may be entered giving reference to serial no. in the register of valuables.
- At the end of the month the cash balance has to be verified and certificate to the effect should be recorded in the cash book
- Erasing ,overwriting should be strictly avoided.
- Realization of cheque , draft, cash should be watched through receipt scroll, cash should be kept in cash chests and should have a double lock
- Non govt. money should not be kept by the cashier without the permission of higher authority.
- Non govt. money should be kept in a separate cash box and accounted separately.

कार्यालयीन पत्राचार: श्री एस.के.सिंघल , पी.जीटी. वाणिज्य जीट मुम्बई

कार्यालयीन पत्राचार

- सभी कार्यालयीन पत्राचार औपचारिक होते हैं
- राजभाषा अधिनियम 1963 कार्यालयीन पत्राचार हिंदी में करने पर बल देता है एवं इस हेतु समय-समय पर दिशा निर्देश जारी करता है
- राजभाषा अधिनियम का नियम -5 हिंदी में पत्राचार से संबंधित है
- हिंदी में पत्राचार की दृष्टि से संपूर्ण भारत को 'क' , 'ख' एवं 'ग' क्षेत्रों में विभाजित किया गया है

कार्यालयीन पत्रों के प्रमुख प्रकार:

1. नियुक्ति -पत्र	Appointment letter
2. कार्यालय आदेश	Office order
3. अनुस्मारक	Reminder
4. अर्ध-सरकारी पत्र	Demi Official letter
5. परिपत्र	Circular
6. ज्ञापन	Memorandum
7. अधिसूचना	Notification
8. टिप्पण-पत्रक	Note- Sheet
9. सूचना	Notice
10. आवेदन	Application
11. अनुबंध	Contract
12. कार्यादेश	Work order
13. स्वीकृति पत्र	Sanction letter

पत्राचार के दौरान प्रयोग की जाने वाली प्रमुख टिप्पणियां

- Accordingly तदनुसार
- Acknowledge has already been sent पावती पहले ही भेजी जा चुकी है
- Acknowledge receipt of the letter पत्र की पावती भेजें
- Action may be taken accordingly तदनुसार कार्यवाही की जाये
- Submitted for approval अनुमोदन हेतु प्रस्तुत
- Approval may be granted अनुमोदन प्रदान कर दिया जाए
- As above उपर्युक्त के अनुसार/ उपरोक्तानुसार
- As amended यथा संशोधित
- As directed निदेशानुसार

- ⦿ Bring into Notice ध्यान में लाना
- ⦿ Consequent upon के परिणाम स्वरूप
- ⦿ Copy of the letter referred to above is sent herewith उपर्युक्त पत्र की प्रतिलिपि इसके साथ भेजी जा रही है
- ⦿ Copy forwarded for information/necessary action सूचना/ आवश्यक कार्यवाही हेतु प्रतिलिपि प्रेषित
- ⦿ Copy enclosed for ready reference तत्काल संदर्भ हेतु प्रतिलिपि संलग्न
- ⦿ Draft for approval अनुमोदन हेतु मसौदा/प्रारूप
- ⦿ Draft is concurred in मसौदे से सहमति है
- ⦿ Draw a charge sheet आरोप-पत्र तैयार करना
- ⦿ Duly complied with विधिवत पालन किया गया
- ⦿ Duly filled in विधिवत भरा हुआ
- ⦿ Early action in the matter is requested. अनुरोध है कि इस मामले में शीघ्र कार्यवाही करें
- ⦿ Ex-parte judgement एकपक्षीय निर्णय
- ⦿ Expedite action कार्यवाही में शीघ्रता करें
- ⦿ Ex-post facto sanction कार्योत्तर मंजूरी
- ⦿ Following Employees are confirmed in their existing posts with effect from निम्नलिखित कर्मचारी अपने वर्तमान पद पर ----- तारीख से स्थायी किये जाते हैं
- ⦿ In the course of action कार्यवाही के दौरान
- ⦿ In this connection it may be pointed out that इस संबंध में यह उल्लेखनीय है कि
- ⦿ In toto पूरी तरह से/ संपूर्ण
- ⦿ Is adjourned since die अनिश्चित काल के लिए स्थगित किया जाता है
- ⦿ Liable to disciplinary action अनुशासनिक कार्यवाही की जा सकती है
- ⦿ Notwithstanding anything to the contrary किसी प्रतिकूल बात के होते हुए भी
- ⦿ For information and Guidance सूचना एवं मार्गदर्शन हेतु
- ⦿ For onward transmission आगे भेजने हेतु
- ⦿ Forwarded and recommended अग्रेषित एवं संस्तुत
- ⦿ Hold in abeyance प्रास्थगित रखना
- ⦿ In compliance with के अनुपालन में
- ⦿ In continuation of this office letter No. इस कार्यालय के पत्र संख्या--- के क्रम में
- ⦿ In-spite of repeated reminders the information has not been received so far बार-बार अनुस्मारक भेजने के बावजूद अभी तक सूचना नहीं मिली है
- ⦿ Observance of rules नियमों का पालन
- ⦿ On compassionate grounds अनुकंपा के आधार पर

- ⦿ On deputation प्रतिनियुक्ति पर
- ⦿ On the availability of information सूचना के आधार पर
- ⦿ Paper for disposal निपटान हेतु दस्तावेज
- ⦿ Please put up with previous papers कृपया इसे पिछले कागज-पत्रों के साथ प्रस्तुत करें
- ⦿ Put up draft of D.O. to all heads of departments सभी विभागाध्यक्षों को अर्ध-शासकीय पत्र का मसौदा प्रस्तुत करें
- ⦿ Put up for perusal please अवलोकनार्थ प्रस्तुत
- ⦿ Kindly quote the reference कृपया संदर्भ बताएं
- ⦿ Recovery should be affected रकम वसूल की जाए
- ⦿ Re-instated in service सेवा/नौकरी बहाल की गई
- ⦿ Reminder may be sent अनुस्मारक भेजा जाए
- ⦿ Required information is furnished herewith अपेक्षित सूचना इसके साथ भेजी जा रही है
- ⦿ Sanctioned as proposed यथा प्रस्तावित स्वीकृत
- ⦿ Should be given top priority सर्वोच्च प्राथमिकता दी जाय
- ⦿ Show cause as to why strict action should not be taken कारण बताएं कि सख्त कार्यवाही क्यों न की जाए
- ⦿ Status quo यथापूर्व स्थिति
- ⦿ Submitted for information सूचनार्थ प्रस्तुत
- ⦿ Take over charge कार्यभार ग्रहण करना
- ⦿ Hand over charge कार्यभार सौंपना
- ⦿ Through proper channel उचित माध्यम से
- ⦿ To prolong leave छुट्टी बढ़ाना
- ⦿ Under intimation to this office इस कार्यालय को सूचित करते हुए
- ⦿ Without assigning any reason बिना कोई कारण बताए
- ⦿ With reference to his application dated ---shri --is offered a post --- श्री—के तारीख – के आवेदन पत्र के संदर्भ में उन्हें --- पद की नियुक्ति का प्रस्ताव भेजा जाता है
- ⦿ You may take necessary action आप तदनुसार आवश्यक कार्रवाई करें
 - ⦿ You are hereby informed that आप को इसके द्वारा सूचित किया जाता है कि

अवकाश हेतु आवेदन पत्र का नमूना

प्रति,
प्राचार्य

दिनांक ---

विषय: आकस्मिक / प्रतिपूरक/ अर्जित/ अर्ध-वेतन/ मातृत्व / पितृत्व / शिशु-देखभाल
अवकाश हेतु आवेदन -:

महोदय/ महोदया ,

निवेदन है कि मुझे दिनांक ---- से ----- तक का आकस्मिक / प्रतिपूरक/ अर्जित / अर्ध-वेतन/ मातृत्व / पितृत्व / शिशु-देखभाल अवकाश अनुमोदित करने की कृपा करे
धन्यवाद सहित

भवदीय/भवदीया

नाम

पद नाम

स्थान :

संलग्नक :

प्रतिवेदन हेतु प्रावरण पत्र (covering letter) का प्रारूप

फा.क्र. -----/----//

दिनांक

प्रति,

विषय: सतर्कता जागरूकता सप्ताह पर प्रतिवेदन :

संदर्भ: पत्र क्रमांक 1059/III-1/2015-के.वी.एस (विजि.)दिनांक 16/10/2015

महोदय/महोदया,

उपरोक्त विषय एवं संदर्भित पत्रानुसार इस कार्यालय में दिनांक 26/10/2015 से 31/10/2015 तक मनाये गये सतर्कता जागरूकता सप्ताह हेतु प्रतिवेदन सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित किया जा रहा है।

भवदीय/भवदीया

(हस्ताक्षर)

नाम

पद नाम

संलग्नक: यथोपरि

कार्यालय आदेश का प्रारूप

फा.क्र.

दिनांक

कार्यालय आदेश

संस्थान के निम्नलिखित सदस्यों की एक समीति बाजार से सर्वेक्षण कर विद्यालय/संस्थान हेतु ----- क्रय करने हेतु गठित की जाती है :

1.श्री/श्रीमती

2.श्री/श्रीमती

3.श्री/श्रीमती

समिति को निर्देशित किया जाता है कि वह बाजार सर्वेक्षण की रिपोर्ट अधोहस्ताक्षरी के समक्ष दिनांक ----- तक प्रस्तुत करे।

(प्राचार्य)

प्रति,

1,2,3

हिंदी में टंकण अभ्यास

1. आपके विद्यालय में साफ –सफाई व्यवस्था हेतु निविदायें आमंत्रित की जानी हैं , इस हेतु स्थानीय समाचार पत्र में दिये जाने वाले विज्ञापन का हिंदी में प्रारूप तैयार किजिए
2. आपके विद्यालय के वार्षिकोत्सव हेतु विद्यालय के नामित अध्यक्ष को वार्षिकोत्सव पर 1,00,000,रु.के व्यय हेतु अनुमति लेने हेतु पत्र लिखिए
3. अपने विद्यालय के क्षेत्रीय कार्यालय के उपायुक्त महोदय को चालू माह की निधि आवश्यकता हेतु पत्र लिखिए
4. विद्यालय में अनावश्यक सामग्री के निपटान हेतु एक टिप्पण पत्रक तैयार कीजिए

ANNUAL PHYSICAL VERIFICATION OF STOCK, CONDEMNATION AND WRITE OFF OF STORES.

a. Maintenance of stock registers:

Every vidyalaya should maintain and prepare stock registers for each department for both consumable and non-consumable articles. Whenever an article is purchased in the vidyalaya, irrespective of the nature whether it is consumable or non-consumables, it should be taken into respective stock register of the concerned department, viz., SUPW, Library, Lab equipments, Drawing, Music, Sports& Games, Furniture etc and the stock entry may be recorded on the bill. Thereafter, the bill is passed for payment. This process will ensure that the articles purchased are properly stored and used whenever required at the vidyalaya.

Consumables when issued may be shown as “issued” in the concerned consumables stock register on weekly or fort nightly basis under due attestation by the Principal.

All articles of Non-consumable like Furniture, computer, Audio visual aids, etc. should be serially numbered by code name by using separate nomenclature for each immediately after the purchase. In case of furniture, Computers, AV Aids etc. the class teacher for classes or Department In-charge shall be responsible for the items.

Due care should be taken in handling the valuable items like, microscope, TV set, computers, projectors etc while doing demonstration or experiments. The library books are to be machine numbered by the Librarian and the same should be recorded in the Library accession registers

- (i) The register under scrutiny is maintained in the prescribed form.
- (ii) The register are page numbered and a certificate of page counting is recorded by a responsible officer on the first page.
- (iii) All the columns provided there in are correctly filled in.
- (iv) The transactions recorded there in are entered in the chronological order.
- (v) There is no evidence of tempering with the entries of pages of the register.
- (vi) There are no overwriting erasers etc. and all corrections are neatly made by drawing a line through the erroneous entry and inserting a fresh entry under proper attestation.
- (vii) Each register is kept up-to-date and reviewed by the appropriate authority at regular intervals as provided in the rules or instructions issued in this regard.

(Viii) Stock registers are required to be maintained in the following prescribed forms:-

S. No.	Article	Stock Register
		Form Number
1.	Library books	CS-26
2.	Laboratory Equipment	CS-24
3.	Furniture	CS-24
4.	Other Equipment	CS-24
5.	Immovable Assets (Property Register)	CS-25
6.	Stationary Articles	CS-29

- (ix) The entries in the stock register should be attested by the authorized officer and in the case of Kendriya Vidyalaya attestation should be made simultaneously by the teacher.
- (x) Each article had been allotted a separate page folio.
- (xi) Value of the stores have been entered and the same tallies with the entries shown in the register.
- (xii) Wherever article has machine numbers, a note of the machine number has been kept in the stock register for the purpose of identification
- (xiii) The principle in the case of KV and in other cases any designated officer should personally undertake a physical verification of important items (i.e. items costing Rs. 1000/- and above) and attest the relevant entries in the stock register and the bill in token of the verification.
- The registers of dead stock, stationery, consumable stores etc. have all been maintained in the prescribed forms and each article is accounted for in the appropriate register.
 - All stores when received are examined, counted, measured or weighted as the case may be, before delivery is taken and are entered in the appropriate stock Register after verifying that the quantities are correct, their quality is good and they are according to the specification.
 - Proper records for stores declared surplus, obsolete or unserviceable are maintained for watching disposal thereof and when such stores are disposed of, the instructions laid down, in Govt. of India decision below Rule 124 of GFR are followed.
 - Store acquired/purchased are utilized within the reasonable time for the purpose for which they were purchased, acquired; and
 - Totals and closing balances have correctly been worked out and there are no erasures/over writing.

b. Physical verification of stores.

In every financial year, physical verification of the stock of all the departments should be conducted by forming proper committee members. The committee so constituted for each department should conduct physical verification of items with reference to stock register and certify the availability of each item. The excesses or the shortages of stock should be submitted to the Principal in the following format.

Name of the Department: _____

Physical verification done on: _____

Stock Register Page No.	Name of the article	Stock as per		Excess(+) Shortages(-)	Result of investigation
		Stock register	Physical verification		

In case of excess, the original bills may be verified to ascertain any omissions in accounting with reference to invoices of articles received. They should also be brought into account in the stock register with suitable remarks with due attestation of the principal and proper steps should be taken to safe guard such omissions or commissions in future.

In case of shortages, it may be ascertained whether it is due to mishandling of items. In that case, it should be brought to the knowledge of the principal and responsibility may be fixed on the student or teacher or the staff member at fault and the cost price or the present market price whichever is higher may be recovered. However, if it is accidental breakage while doing demonstration or experiments, on the spot of investigation should be held and the result should be recorded in the stock register which will be verified by the condemnation committee at the time of condemnation.

The condemnation procedure as explained in the KVS circular dated 26.08.2009 should be invariable followed by the Principals while forwarding the proposals for condemnation of Computers and other I.T.Equipments.

However, cases involving theft or fraud or embezzlement should be reported to the police with proper FIR for investigation. The entire case along with the preliminary findings as conducted at the vidyalaya level should be referred to the Regional office duly enclosing the required documents/reports for further action. If it is found that some of the employee of the KV is involved, necessary action under CCS(CCA) Rules should be initiated either for the recovery or for the misconduct.

Immediately, after physical verification of the stock is over, a condemnation Board comprising the members of VEC, as per art no.32 of Education code should be constituted. The items which are required to be written off should be prepared by the Department in-charge in the prescribed format i.e. CS 49 to be placed before the Condemnation Committee for perusal and recommendations. While preparing the CS

49, effective life of the article, its “as on date of depreciation value” and “remaining value” should invariably be mentioned so as to enable the Committee to consider the same for write off.

As per the existing delegation of powers, the following authorities of KVS have the power as mentioned below in terms of KVS Circular No.F.16-1/99-KVS (Admn.I) Dated 15.03.2012

S. No.	Authority	Powers delegated in respect of Kendriya Vidyalayas	Powers delegated in respect of Regional Offices/ZIETs
1	Commissioner	Full powers including cases involving fraud, embezzlement, fire misappropriation or theft and the articles whose life span has not been expired including IT equipments.	Full powers including cases involving fraud, embezzlement, fire, misappropriation or theft and the articles whose life span has not been expired including IT equipments.
2.	Additional Commissioner (Admn.)		Up to 5 lakhs per annum excluding the cases involving fraud, embezzlement, fire misappropriation or theft and the articles whose life span has not been expired including IT equipments.
3.	Deputy Commissioner/ Director of Regional/ZIET concerned	Full powers excluding cases involving fraud, embezzlement, fire, misappropriation or theft and the articles whose life span has not been expired including IT equipments.	Up to Rs.2 Lakhs per annum but excluding the cases involving fraud, embezzlement, fire, misappropriation or theft and the articles whose life span has not been expired including IT equipments.
4.	Executive Committee of VMC	Up to Rs.2 Lakhs per annum but excluding the cases involving fraud, embezzlement, fire, misappropriation or theft and the articles whose life span has not been expired including IT equipments.	

If the book value of the condemnation proposals exceeds Rs.2 lakhs at the vidyalaya level, then the whole proposals should be submitted to the concerned DC for further necessary action, along with all the necessary documents. Part condemnation at the vidyalaya level and forwarding the remaining proposals to RO is not the correct procedure. That is, if the total value of the condemnation proposals is, say, Rs. 6 lakhs, condemning the articles worth Rs.2 lakhs at the vidyalaya level and forwarding Rs.4 lakhs to DC is against the norms.

अवकाश के नियम : श्री मनोज पारनेकर, सहायक जीट मुम्बई

LEAVE RULES IN BRIEF

1. Leave cannot be claimed as a matter of right.
2. Leave sanctioning authority may refuse or revoke.
3. An employee on leave on medical grounds has to produce medical fitness certificate from CGHS/AMA/RMP as the case may be.
4. Overstayal of leave without proper sanction will be debited against the HPL account to the extent it is due and the excess as EOL. No leave salary for the period of overstayal is admissible and the period of overstayal will not be counted for increment.
5. No leave of any kind can be granted for a continuous period exceeding 5 years, if required further it has to be sanctioned by the President of India.
6. If an employee is absenting for a period exceeding 5 years with or without leave without valid reasons, shall be deemed to have been resigned.
7. Leave in conjunction with breaks only has to be sanctioned by Regional Office.
8. Conversion of one kind of leave to another can be done within 30 days only.
9. If employee is leaving station, station leaving is a must for employee's safety.
10. After availing any kind leave other than CL and Compensatory leave, joining report is a must.

TYPES OF LEAVE GENERALLY AVAILED

Casual Leave :

1. 8 days maximum for those entitled for 17 holidays and 4 days special casual leave employees with disabilities.
2. 5 days maximum can be availed at one time depending upon the sanctioning authority.
3. Can be availed ½ day also.
4. ½ days casual leave can be debited to the CL account for each late attendance. However, 2 late attendances in a month upto an hour can be condoned by the authority, if convinced.
5. Cannot be combined with any kind of leave and joining time.
6. Can be combined with Sundays / holidays / restricted holidays / weekly offs / vacation / special casual leave / compensatory offs.
7. LTC can be availed during casual leave.

Earned Leave :

1. For Non Teaching staff - 30 days in a year credited 15 days every 6 months in January & July of the year.
2. For Teaching staff - Prior to 01.09.2008 were entitled for 10 days EL and not now.
3. EL @ 2 ½ days per completed month is credited if an employee joins in between the year and reduced @ 1/10 of EOL availed in that Half year.
4. Maximum accumulation upto 300 days encashable at the time of retirement : Basic Pay + Grade Pay + DA X No of days at credit/30
5. If put on duty during vacation and breaks EL credited @ 3/5 X no. of days of duty but permission of the Regional Office has to be obtained. So it is also necessary that the employee also sees that proper order is made and a proposal to RO is sent for approval well before the commencement of their duty.
6. EL during last 10 years of service should not ordinarily be denied.
7. The credit of EL should not exceed 300 days.

HPL (Half Pay Leave) :

1. For Teaching staff – 20 days in a year credited w.e.f. 01.09.2008.
2. HPL @ 5/3 days per completed month is credited if an employee joins in between the year and reduced @ 1/18 of EOL availed in that Half year.
3. Accumulation no limit.
4. During HPL there is no effect on HRA or Transport allowance only BP & GP is reduced proportionately.

Half Pay Leave on medical Ground also called as Commuted Leave :

1. HPL on medical ground is called commuted leave.
2. If availed 5 days, double the leave is debited from your account.
3. Medical ground – medical cum fitness certificates has to be obtained from CGHS wherein the employee is residing within the limits of CGHS/AMAs/Govt Hospital OR Registered Medical Practitioners only if no AMA is available within a radius of 8 kms, which are only valid.
4. Leave sanctioning authority may consider the certificate of RMP after taking into account the circumstances of the case.
5. Leave sanctioning authority may secure second medical opinion, if required.

Leave Not Due :

1. Permanent employee with no HPL at credit.
2. Leave is granted on M.C. if sanctioning authority is satisfied that he/she will return to duty on expiry of leave.
3. Can be granted in continuation to maternity leave.
4. Can be granted to female employee with less than 2 living children.
5. Maximum 360 days can be granted in entire service and should be limited to the HPL that the employee is likely to earn subsequently as the same will be debited against HPL.

Extra Ordinary Leave :

1. EOL can be granted - when no leave is balance or no other leave is admissible.
2. It can be granted only if government servant applies in spite of having other leave in credit.
3. All officials upto 3 month with or without medical certificate.
4. Upto 6 months with medical certificates for common ailment to the officials with a minimum of 1 year of continuous service.
5. Upto 18 months with medical certificates for serious ailment.
6. Upto 24 months on private grounds OR for studies certified to be in public interest with a minimum of 3 or more years of continuous service.

Maternity Leave :

1. Commenced from 01.09.2008.
2. Admissible to married/unmarried females.
3. Pregnancy case - Maximum 180 days can be availed, till two surviving children.
4. In addition to maternity leave any leave including commuted leave upto 60 days and leave not due can be availed without medical certificate upto 2 years in continuation and this leave is treated as on duty and is entitled for full salary and increment is also not postponed.
5. Miscarriage/Abortion – 45 days in the entire service after 16.06.1994

Paternity Leave :

1. Only for male employees with less than 2 surviving children.
2. Paid full salary.
3. Maximum 15 days either before the delivery or within 6 months from the date of delivery of child. If not claimed as specified it will be treated as lapsed.
4. Paternity leave is also admissible for valid adoption of child below the age of one year.

Leave on adoption of child to Female Government Servant :

1. Only to female employees.
2. Admissible for valid adoption of child below the age of one year.
3. Maximum 180 days can be availed with less than 2 surviving children immediately after the date of valid adoption effective from 22.07.2009.
4. Entitled for salary and will be equal to the pay drawn immediately before proceeding on leave.
5. Can be combined with any kind of leave due and admissible including commuted leave upto 60 days and leave not due can be availed without medical certificate upto 1 year reduced by the age of the adopted child on the date of legal adoption with out taking into account the period of Child Adoption Leave.

Child Care Leave :

1. Only for female employees, prior permission required.
2. Leave only for taking care of up to 2 children.
3. Paid full salary, it may be availed in more than 1 spell.
4. Sundays and holidays will count as in case of EL.
5. Maximum up to 2 years or 730 days in entire service with full pay.
6. It should not be < 15 days and more than 3 occasions in a year
7. Child should be < 18 years of age and in case of disabled/mentally challenged children up to the age of 22 years subject to the condition and submission of certificates.
8. No child care leave is permitted during probation period, only given in extreme cases.
9. LTC cannot be availed during child care leave.

Special Casual Leave :

1. Can be granted upto 10 days in a calender year for departmental events like
2. Can be granted upto 30 days in a calender year in case of All India level Sports Coachings/Trainings, Clutural events, Mountaineering/trekking Expeditions etc., organized by Government of India and for which special orders will be issued by HQs on recommendations of the Government.
3. Family Planning –

For Male employee :

Maximum 5 days and 5 days second time in case the first operation fails.

21 days for undergoing recanalization operation.

3 days in case his wife undergoes operation from the next day of the operation.

For Female employee :

Maximum 10 days and 10 days second time in case the first operation fails.

21 days for undergoing recanalization operation.

1 day on the day of operation in case her husband undergoes operation

4. Service Association Activities :

20 days office bearers recognized service associations.

10 days for outstation delegates/members of Executive Committee for meetings.

5 days for local delegates and local members of Executive Committee for meetings.

10 days for Leader of staff side of JCM and Secretary for departmental Joint Council

Study Leave :

1. Employee should have been confirmed and put in a minimum of 5 years of service including the period of probation.
2. For any higher studies/qualifications, the department will see that the certified course is of any definite advantage to the department/Government from the point of view of public interest.
3. It can be availed at a stretch or in different spells to a maximum of 2 years.
4. It can be combined with any kind of leave but the maximum period of absence including vacation but excluding EOL should not exceed 28 months and 36 for Ph.D degree.
5. Proper orders for the particular study should be approved by the authority.
6. Full salary including HRA as per rule for first 180 days, no study allowance
7. The employee has to submit a full report on the studies completed to the department.
8. Not permitted for the studies out of India.
9. Not permitted if an official is retiring within 3 years.
10. Can be refused if the authority feels that the regular work will suffer in his/her absence.

रोकड़ पुस्तक : श्री एस.के.सिंघल, पी.जी.टी. वाणिज्य जीट मुम्बई

Meaning of Cash Book

- Cash book is a subsidiary book which records all the receipts and payment of an establishment over an accounting period.
- It records all the receipts and payments irrespective of their nature(i.e. Capital or revenue)

Kinds of cash book

- 1. Single column cash book (Having only cash column)
- 2. Double column cash book (Having columns for cash & bank/ Cash & discount)
- 3. Triple column cash book (Having columns for cash , bank & Discount)
- 4. Petty Cash book : prepared to record petty expenses.

CASH BOOK IN KVS

- Cash book in KVS contains three columns:
 1. Cash
 2. Bank
 3. Permanent Imprest
- *At school level separate cash books are maintained for VVN and School Funds
- *At ZIET & RO level only one cash book is prepared.

Rules to make entries in Cash book

1. All the receipts should be recorded in receipts side i.e. Debit side /left hand side in cash book .
2. All the payments should be recorded in payments side i.e. credit side/right hand side of cash book.
3. Rules will be applicable for cash, bank and permanent Imprest.

Important directions as per KVS accounts code

1. A cash book is maintained under form no. CS-22.
2. As soon as a cash book is brought into use, a certificate giving the number of pages in the cash book should be recorded on the first page of the cash book after counting and serially numbered.
3. Cash book should be prepared on daily basis and must be countersigned by the Principal.
4. For each entry made in cash book in respect of receipt or payment , the corresponding voucher number should be quoted for reference. Separate voucher numbers should be given for receipts and payments.

5. The name of the party to whom payment has been made or received should be mentioned briefly under the column particulars.
6. When a self- cheque is drawn for recoupment of permanent Imprest, its number and amount should be entered on the payment side of the cash book (in bank column) and its amount should be entered in receipt side as cash from bank.
7. All the entries entered in cash book should be eventually incorporated in the ledger and ledger folio number should be mentioned in L.F. column of cash book.
8. There should not be any over-writings or corrections in the entries made, if any should be made with red ink and duly attested by the principal.
9. Cash book should be closed every day when there is any transaction and the total and balance should be attested by the principal.
10. Once a week and the end of each month, the actual cash balance in hand should be verified .

Important about cash book

- In KVS a Cash book is maintained as per ledger heads . Hence it is necessary to know important ledger heads.
- Some entries in cash book are posted only in internal columns (TDS deducted, Internal & external deductions from salary etc.) from the point of view of posting in ledger.
- A contra entry is passed when cash & bank both are involved in same transaction and 'C' is denoted in ledger folio.(Cash deposited into bank, recoupment of petty expenses etc)

VVN Cash book

- **Major heads for receipts:**

1. Fees & Fines (UBI) VVN and Computer Fund (Computer fund includes Computer fund and computer science fee)
2. Funds received from H.Q/R.O. for school building.
3. Bank interest.
4. EMD and Security Deposits.
5. RTI Fee received

6. Misc. receipts

- a. Sale of old newspapers.
- b. Amount received from condemnation of unused articles.
- c. Amount collected as T.A/D.A of students on different events.

Note: Fees & fines from UBI is received after 30% deduction (20% for infrastructure, 5% for VVN Contribution to R.O. , 3% for regional sports control board and 2% for national sports control board.

VVN Cash book

- **Major heads for Payments:**

1. **Academics Expenses** :

- (a) Part time contractual staff salary
- (b) Expenses on peoples society (Annual day, Sports events & others)
- (c) Examination (Including printing of Q.P. & answer sheets)
- (d) Library expenses
- (e) Bharat scout & guide exp. (Rs8 per student as per enrollment on 31st August)
- (f) Computer maintenance & consumables
- (g) CMP (advance of Rs2000 p.m.)

2. **Administration** :

- (a) Contingency
- (b) Bank charges
- (c) Security , conservancy & House keeping
- (d) Electricity, water & power charges (Sc. B.)
- (e) Postage & telegrams
- (f) Telephone & internet charges
- (g) Advertisement & publicity.

3. **Repairs & maintenance:**

- (a) School building
- (b) Furniture & Fixtures
- (c) Lab equipment
- (d) Audio visual aids
- (e) Electrification
- (f) Others

4. **Fixed Assets:**

- (a) Furniture & Fixtures
- (b) Library books
- (c) Computer peripherals
- (d) Audio visual aids
- (e) Lab equipment
- (f) Sports equipment.

5. **Advances:**

- (a) for Escorting Students & participants
- (b) for Regional /National level meets

6. **Beautification & Horticulture**

Note: Separate ledger accounts are to be maintained for each sub-heading.

School Fund Cash book

- **Major heads for receipts:**

1. Fees and fines(UBI) : Tuition fees , L.P.F., admission fees & re-admission fees
2. Funds received from H.Q./R.O. for staff quarters.
3. Pay and allowances from H.Q/R.O. through UBI
4. Government grants.
5. ODR

- **Major heads for Payments :**

1. Pay and allowances for regular staff.
2. Repairs and maintenance of staff quarters.
3. Advances to teachers for escorting the students.
4. Expenses on refresher courses or workshops.
5. Examination fees of SC/ST students
6. Payment of statutory liabilities: Income tax, professional tax & water charges (deducted from pay & allowances)
7. Payment of liabilities towards other remittances: License fees, EWS etc.

Bank Reconciliation Statement

- A bank reconciliation statement is prepared at the end of the month to reconcile the balances between the cash book and pass book.

It is normal in practice that at the end of the month the balance in bank Column of cash book disagree with the balance in pass book , hence to reconcile them a bank reconciliation statement is prepared.

Format of Bank Reconciliation Statement

- Balance as per cash book (Bank Column) -
Add: Cheques issued but not presented for payment or not cleared (Previous months(if any) and current months) -
Interest credited by bank -
Less : Cheques deposited but not credited by bank -
Bank charges charged by bank -
Balance as per pass book -

प्रवर श्रेणी लिपिकों हेतु आयोजित कार्यशाला के छाया चित्र



प्रार्थना सभा



दीप प्रज्जवलन



निदेशक महोदया का संबोधन



श्री एस.के.सिंघल द्वारा राजभाषा अधिनियम पर सत्र



02 02 2016

अतिथि वक्ता द्वारा आयकर पर लिया गया सत्र



02 02 2016

श्री मनोज पारनेकर द्वारा लिया गया सत्र



03 02 2016

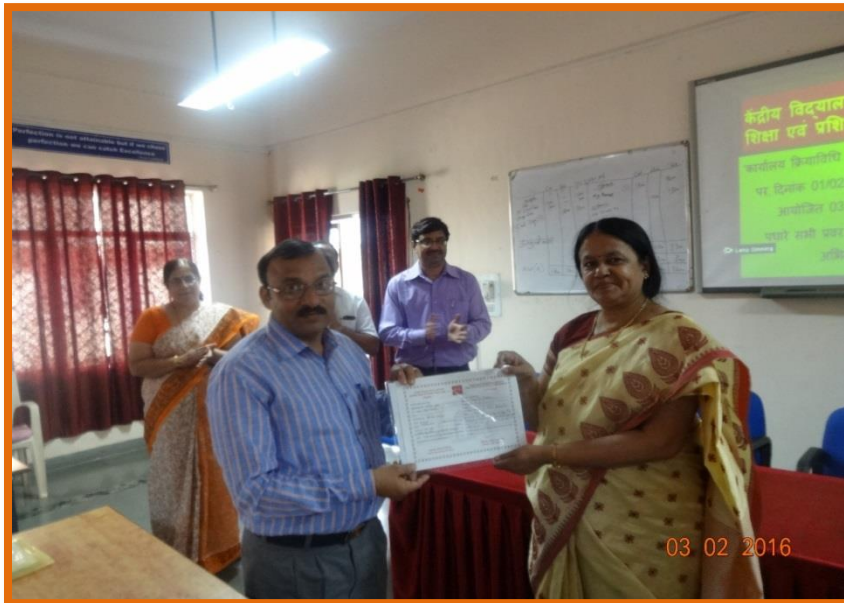
हिंदी टंकण का अभ्यास



03-02-2016

समापन समारोह में प्रतिभागी द्वारा अनुभवों की अभिव्यक्ति

कार्यशाला के समापन पर निदेशक महोदया द्वारा प्रतिभागियों को प्रमाण-पत्र वितरण



अवर श्रेणी लिपिकों हेतु आयोजित कार्यशाला के छाया चित्र(01/03/2016 से 03/03/2016)



दीप प्रज्वलन द्वारा कार्यशाला का शुभारम्भ



प्रतिभागियों द्वारा परिचय



निदेशक महोदया द्वारा आशीर्वचन



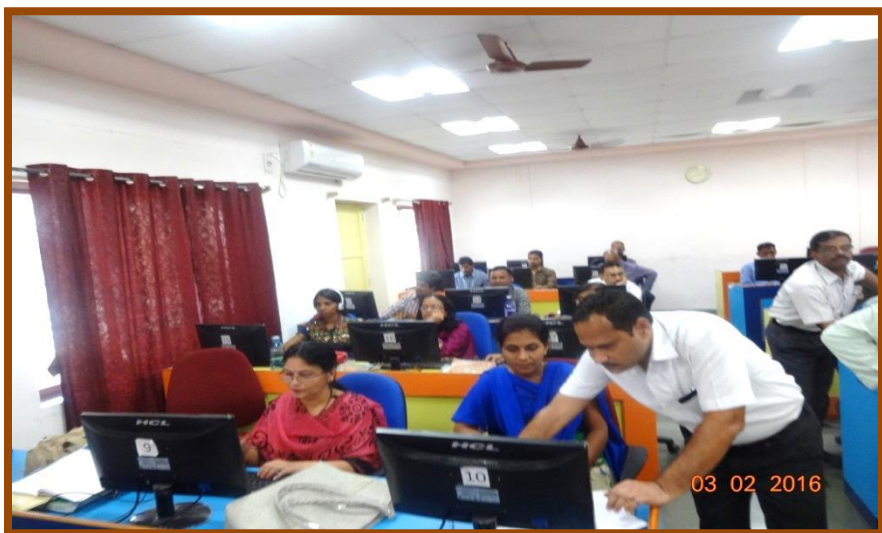
श्री धर्मेन्द्र कुमार द्वारा लिया गया सत्र



प्रार्थना सभा



कैश बुक बनाने का अभ्यास

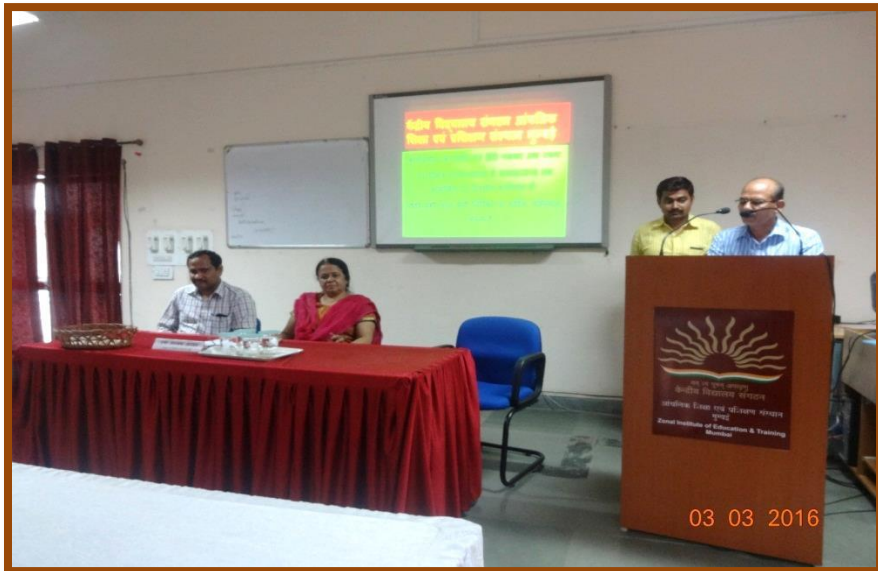


यूनीकोड पर हिंदी टंकण का अभ्यास



प्रतिभागी द्वारा अभिव्यक्ति

समापन समारोह एवं प्रमाण-पत्र वितरण





KENDRIYA VIDYALAYA SANGATHAN
ZONAL INSTITUTE OF EDUCATION & TRAINING, MUMBAI
3 Day Workshop on Office Procedure & Correspondence in Hindi for UDCs
From 01.02.2016 to 03.02.2016



Sitting: Mr. Harman Chhura, Mrs R.Jayalakshmi, Mrs Radha Subramanian, Mr M. Srinivasan, Mr. Dharmendra Kumar, Ms Usha Aswath Iyer (Director) Mr Eugin D. Leen, Mr. M.G.Reddy, Mr S.K.Singhal, Mr. Manoj Parnekar

L1 : Mrs Seema Gupta, Mr. Salim Khan, Mr. Kamlesh Kumar, Mr N.K.Ojha, Mr.Sujit Kumar, Mr Bibhisan Bidika, Mr. R.G.Baghela, Mr Kailash Ch. Bairwa, Mr.Subash R.Patil, Mrs Ranju Chavan

L2 : Mr R.D.Rathaur, Mr. Dinesh Kumar, Mr. Neeraj Jain, Mr. Bajranglal Sharma, Mr. Anupam Ku. Gupta, Mr Pokar Ram, Mr. Uttam Kumar Saha, Mr. Durga Shankar Meena,

L3 : Mr Kishre S Bhatia, Mr P.R.Makwana, Mr Rakesh Kumar, Mr. Sanjay S Solanki, Mr Binod Kumar Jha



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L1 : Mr. H. Chhura, Mr. Rajeev Raushan, Mr. Arvind Kumar, Mrs. Joyce, Mrs Deepali D. Khadye, Mrs. Arti A. Muppid, Mr. Rajesh Kumar, Mr. Ashok Ku. Sharma, Mr. Heera Lal Bunkar
L2 : Mr. Rakesh Kumar, Mr. Sujeet Kumar, Mr. Pavan Kumar, Mr. Dharmendra Ku. Singh, Mr. Pramjeet Kumar, Mr. Hemant Verma, Mr. Bipeen Kumar,
L3 : Mr. Dilip Badalu Lohalekar, Mr. Ramesh Chandra, Mr. Sudarshan Prasad, Mr. Suneet Sharma, Mr. Chandan Kumar, Mr. Sandeep Kumar, Mr. Mahesh Ku. Sharma