

CHAPTER V

Internal Control System in Government Departments

5.1 Internal Control System in Education Department (Directorate of School Education)

Highlights

Internal Control system safeguards against errors and irregularities in operational and financial matters. It examines and evaluates the level of compliance of the departmental rules and procedures. It also assures senior management on the adequacy of risk management and internal control framework in the department. Review of the internal control mechanism (ICM) in school education department revealed that ICM in the department was not functioning properly. Cases of over payment of pay and allowances to teachers appointed under 'Operation Blackboard Scheme' and irregular payment of grants-in-aid to Government aided educational institutions were noticed. Bank accounts were opened by Drawing and Disbursing Officers (DDOs) in 8 test checked districts without obtaining sanction from competent authority. There was gross deficiency in conducting departmental inspections of offices of District Education Officer (DEO) and Block Education Officer (BEO) and schools.

Significant findings of the review are given below:

Irregular payment of Rs.1.24 crore was made from the block grants paid to Government aided educational institutions during 2000-04 towards teachers' contributory provident fund .

(Paragraph 5.1.8)

Over payment of Rs.70.97 lakh was made to teachers appointed under Centrally Sponsored Scheme 'Operation Blackboard' in Morena district by raising their pay from Rs.1200 to Rs.4000 without any orders issued by the Government.

(Paragraph 5.1.8)

DDOs (9) had opened bank accounts without obtaining sanction from competent authority and deposited Government funds worth Rs.54.82 lakh in these accounts as of March 2004.

(Paragraphs 5.1.6)

Inspection of Schools and offices were not conducted by departmental authority according to prescribed roster.

(Paragraph 5.1.8)

Shortage of staff in internal audit wing led to deficiency in system of internal audit.

(Paragraph 5.1.9)

5.1.1 Introduction

Internal Control Mechanism (ICM) forms an integral part of an organisation to provide independent assurance to the senior management on adequacy of internal control frame work of the department. It aims to ensure that provisions of codes, manuals, and rules provide a fool-proof and workable system for smooth performance of duties and responsibilities at all levels of staff and that the provisions are adhered to in letter and spirit. The Rules and Manuals provide for reliability of financial reporting and effectiveness and efficiency of department's operations. In order to ensure these objectives, every departmental head is provided with an Internal Audit Wing to safeguard against errors and irregularities in operational and financial matters.

5.1.2 Organisational Set up

The education department (Department) is headed by a Principal Secretary. The School Education Directorate is managed and controlled by the Commissioner Public Instructions (CPI) who is assisted by District Education Officers (DEOs) at district level, Block Education Officers (BEOs) at block level and by Principals (Sankul¹ Kendra Incharge) of Government high/higher secondary schools (10+2) at Sankul level.

5.1.3 Audit objectives

The objective of the review was to assess the adequacy and effectiveness of;

- budgetary controls
- expenditure controls
- accounting controls
- operational controls and
- the system of internal audit

5.1.4 Audit Coverage

Test check of the records of the CPI office at Bhopal and offices of 8 DEOs², 8 BEOs² and 30 Principals³ of Higher Secondary Schools situated in 8 out of 45 districts for the period 1999-2000 to 2003-04 was conducted during May to December 2004. The results of test-check are given in the succeeding paragraphs.

¹ Sankul is a cluster of schools situated in a area of 8-10 sq. kilometer. This system was introduced in the State w.e.f. 01-03-1998.

² Bhopal, Guna, Hoshangabad, Jabalpur, Indore, Morena, Shahdol and Ujjain.

³ Bhopal: 5, Guna: 3, Hoshangabad: 5, Jabalpur: 4, Indore: 4, Morena: 3, Shahdol: 2 and Ujjain: 4.

5.1.5 Budgetary controls

The details of budget and actual expenditure as per appropriation accounts of the school education department for the period from 1999-2000 to 2003-04 were as under:-

(Rupees in crore)

Year	Grant No.	Provision	Expenditure	Excess (+) Savings (-)
1	2	3	4	5
1999-2000	27	1762.86	2216.35	(+) 453.49
	80	168.25	145.25	(-) 23.00
	81	22.01	19.56	(-) 2.45
	Total	1953.12	2381.16	(+) 428.04
2000-01	27	2058.39	2016.58	(-) 41.81
	80	231.86	145.67	(-) 86.19
	81	36.03	21.46	(-) 14.57
	Total	2326.28	2183.71	(-) 142.57
2001-02	27	1761.91	1584.43	(-) 177.48
	80	163.08	126.38	(-) 36.70
	81	22.55	15.52	(-) 7.03
	Total	1947.54	1726.33	(-) 221.21
2002-03	27	1798.36	1630.72	(-) 167.64
	80	163.62	156.32	(-) 7.30
	81	26.17	20.22	(-) 5.95
	Total	1988.15	1807.26	(-)180.89
2003-04	27	1803.05	1628.42	(-)174.63
	80	13.45	11.80	(-)1.65
	81	39.84	24.60	(-)15.24
	Total	1856.34	1664.82	(-)191.52
Grand Total		10,071.43	9763.28	(-)308.15

Excess expenditure not regularised

Article 205 of the Constitution of India envisages excess of expenditure to be regularised by the Legislative Assembly. The scrutiny of records revealed that the excess expenditure of Rs.453.49 crore under grant No. 27 during the year 1999-2000 required regularisation from the legislative Assembly which was not so far done. CPI intimated (January 2005) that excess occurred due to non-receipt of monthly expenditure statements from 2247 DDOs and the savings during 2000-2004 under all the three grants (27, 80 and 81) to the vacant posts and the ban imposed by Finance Department on drawals from treasury after 15th of January each year.

Poor budgetary control resulted in persistent savings

➤ Persistent savings

Persistent savings due to inoperative Central schemes

In the school education department, it was noticed that budgets were prepared on the basis of inappropriate assumptions as there were persistent savings during the last four years ending March 2004 under all the three grants viz 27, 80 and 81, as shown in the foregoing table. Further, in respect of following schemes the percentage of savings was very high ranging between 87.5 and 100 as detailed below.

(Rupees in crore)

	Grant No.	Scheme detailed head	Amount of savings	Percentage of savings
1999-2000	27	447 Operation blackboard	8.90	100 %
		8768 State share for Rajeev Gandhi Primary Education Mission (RGPEM)	34.39	100%
		8783 Establishment of 1960 New Middle Schools	6.89	100%
	80	8823 Grant to local bodies for Primary Education	91.50	100%
2000-01	27	447 Operation blackboard	14.99	100%
		1131 Informal Education	5.25	87.5%
		8403 Grant for Shiksha Karmi	11.39	90.4%
2001-02	80	8403 --do--	8.50	93.9 %
		5056 11th Finance Commission	8.26	100%

➤ **Delayed receipt of budget estimates**

Budget estimates were prepared on assumed figures because of delayed receipt of estimates from DDOs

The Annual Budget estimates (BEs) were to be prepared in September/October of the preceding years. The Drawing and Disbursing Officers were required to prepare BEs, and transmit the same to the Heads of Department before September for consolidation and onward submission to the Finance Department. In 2003-04, it was observed that not a single DEO submitted the BEs on due date. Similar information for the years 1999-2003 was not made available by CPI. It was further observed that in order to have proper control over expenditure, the monthly expenditure returns (MERs) were required to be obtained from each district but these were never received in time. The CPI prepared the BEs for the year 2003-04 on the basis of assumed figures and submitted these to the Finance Department.

5.1.6 Expenditure Controls

➤ **Unauthorised deposit of government money into bank accounts and non-accountal thereof**

Bank accounts were opened without any proper sanction

There is no provision for any Government officer to deposit money withdrawn from the treasury into any bank account except with the express sanction of the Government. Test-check of 8 out of 45 districts revealed that 9 out of 39 DDOs had opened current or savings bank accounts in difference banks without any authority and as per the Cash Books, an amount of Rs.54.82 lakh as of 31st March 2004 had been deposited in these accounts. However, the connected bank passbooks and statements indicated that as on that date, the total balance in these accounts was Rs.1.88 crore (*Appendix-XLIV*). There was no reconciliation of balances between the banks and the connected cashbooks, indicating a total lack of control on management of cash as well as accounting in the offices of the DDOs. Apart from the unreconciled differences of Rs.1.33 crore in these accounts, there were other similar bank accounts in respect of five DDOs, the details of which were not made available to audit.

➤ **Transfer of funds to Civil Deposits**

Central funds remained unutilised due to their parking in civil deposits.

Rule 284 of the M.P. Treasury Code Volume I provides that no money shall be drawn from the treasury unless required for immediate disbursement. Nevertheless, Rs.21.81 crore were drawn and parked under Civil Deposits (CD) as shown below:

(Rupees in crore)

Month/Year in which amount was drawn and deposited in 8443 civil deposits.	Name of the scheme	Amount lying in civil deposit as of March 2004.
31 March 2001	Operation blackboard purchase of materials and equipments.	10.32
30 March 2002	Vocationalisation of secondary education construction of workshed in (10+2) Schools.	1.74
31 March 2003	Revised CLASS project purchase of computers in 345 new Schools.	9.75
Total		Rs.21.81

The funds were kept under Civil Deposits to shore up the ways and means position of the State Government. Since the Central assistance of Rs.21.81 crore was not utilised, it was required to be refunded to Government of India. On enquiry, CPI Stated that amount was lying in Civil deposits as of January 2005 and action to refund Rs.9.75 crore to Government of India was being taken. Regarding Rs.10.32 crore pertaining to operation black board, CPI stated (January 2005) that the funds were provided for opening of new middle schools but the middle schools could not be opened due to pendency of a case before the Economic Offence Investigation Bureau (EOIB) on alleged financial irregularities in the purchase of teaching and learning material. It was seen that the case under EOIB was finalised in October 2002, the funds were lying unutilised as of January 2005.

➤ **Unreconciled expenditure**

Expenditure incurred on school education was not reconciled by the department.

Financial rules require Departmental Controlling Officers to reconcile periodically the departmental figures of expenditure with those booked by the Accountant General (A&E) to ensure accuracy of accounts, identification of errors, omissions, misclassifications, detection of frauds etc. The reconciliation of the entire expenditure aggregating Rs.9763.28 crore during 1999-2004 was not done. CPI stated (August 2004) that instructions were issued to subordinate offices to undertake reconciliation work regularly.

➤ **Security deposit not obtained from persons handling cash and stores**

According to rule 282 of Madhya Pradesh Financial Code Vol.-I, persons handling cash and stores were required to deposit Rs.1000 as security deposit but the same was not obtained from any of the persons responsible for handling cash and stored in 8 test checked districts. DDOs replied (August 2004) that security deposits would be taken from the concerned persons.

Unauthorised excess allotment

➤ **Unauthorised excess allotment of funds for meeting contingent expenses**

A register showing allotment received and re-allotment made out of that was to be maintained in DEO's office. It was observed that such register was not maintained in DEO Jabalpur with the result that an amount of Rs.44.84 lakh in 2000-01 and Rs.20.61 lakh in 2001-02 were allotted unauthorisedly to a number of schools by a lecturer working against the vacant post of project officer for meeting contingent expenses like purchase of furniture, stationery, books etc. Excess allotment did not come to notice in time and the sums allotted were drawn and incurred by the Sankul Principals. When the matter came to notice, Government placed (February 2004), the lecturer under suspension and departmental enquiry was constituted (August 2004); report of the enquiry was awaited (December 2004).

Non-government funds were utilised for meeting office contingencies

➤ **Misutilisation of non-Government Funds and nonadjustment of advances**

Certain non-Government funds known as 'Sports fund', 'Examination fund' 'Red cross fund' and 'Scout fund' were created by the School Education department by levying monthly/yearly fees on the students. According to instructions issued (June 2000) by the CPI, sums out of these funds were to be spent on the activities for which the funds were created. During scrutiny of records in the test-checked districts, it was observed that contrary to the instructions, these non-governmental funds amounting to Rs.35.59 lakh were largely misutilised by 5 DEOs¹ and 15 Sankul principals² for meeting electricity, water and telephone charges required to be paid out of office contingencies during 1999-2004. Court fees, lawyers charges and related typing/photocopy charges were also met out of these funds. On enquiry, the DEOs/Sankul Principals stated that due to non-receipt of funds for office contingencies, they had to incur expenditure out of these funds to maintain regular flow of water/electricity and telephone services. The reply was not tenable as the purpose for which these funds were created was defeated to a large extent as the sums had been misutilised.

Temporary advances remained unsettled for 1 to 20 years

➤ **Non-adjustment of temporary advances**

Rule 53 (iv) of MPTC Vol.-I lays down that temporary advances are to be adjusted as early as possible and should not remain outstanding for more than three months. Audit observed that temporary advances to the tune of Rs.1.39 crore made out of government fund (Rs.9.25 lakh³) and of non government fund (Rs.1.30⁴ crore) were lying unadjusted at the end of March 2004. These

¹. DEO, Bhopal, Indore, Jabalpur, Morena and Ujjain.

². Bhopal: 2; Indore: 2; Hoshangabad: 4; Jabalpur:4 and Morena:3.

³ CPI Bhopal: Rs.1.86 lakh, DEO, Indore:Rs.0.27 lakh; DEO, Morena : Rs.4.73 lakh, and DEO, shahdol: Rs.2.39 lakh (16-20 years old : Rs.3.21 lakh; 11-15 years old : Rs.0.06 lakh; 6-10 years old : Rs.1.41 lakh and 1-5 years old : Rs. 4.57 lakh).

⁴ Examination fund : Rs.41.75 lakh; Sports funds : Rs.87.99 lakh granted by 8 DEOs (11-15 years old :2.90 lakh; 6-10 years old:12.50 lakh; 1-5 years old:114.34 lakh).

advances remained outstanding mainly due to non-submission of accounts by the officials to whom advances were sanctioned. According to instructions issued by CPI (July 2004) DDOs were required to recover outstanding advances from their salary in case they did not submit accounts within three months, but that action was not taken.

5.1.7 Accounting controls

➤ Defective maintenance of Cash book and bill register

Defective maintenance of initial accounts records

According to rule 53 of Madhya Pradesh Treasury Code Volume I, the incharge of the cash book was required to record analysis of cash balance and to verify it personally at the end of each month over his dated signature. Daily totals of the cash book were to be checked and fortnightly verification of drawals was to be conducted with reference to treasury vouchers slips. According to rule 197 of MPTC Vol.-I, each drawing and disbursing officer (DDO) should review the bill register monthly and record the result of such review conducted by him. Test check of records of 8 districts revealed that the above codal provisions were not followed by 27 DDOs*. Even the cash book of CPI had similar deficiencies. Heavy cash balances ranging from Rupees one to two lakh were lying without showing details of actual cash in hand and their physical verification was not recorded at the end of each month during the period covered in audit.

5.1.8 Operational Controls

➤ Updating of departmental manual

Departmental manual not updated since 1973

A departmental education code named ‘Shiksha Samhita’ was made effective from 1st August 1973. Since then lot of changes have taken place in the department particularly in the recent past but the ‘Shiksha Samhita’ which gives the detailed procedure regarding the running of the department was not updated as of August 2004. CPI stated (September 2004) that the work of revision of ‘Shiksha Samhita’ was going on and would be completed shortly.

➤ Irregular payment of contribution towards contributory provident fund

Excess payment of Grants-in-aid to Government aided educational institutions

Government of Madhya Pradesh, School Education Department issued (March 2000) instructions that contribution towards contributory provident fund (CPF) should not be borne by the Government because it was the responsibility of the employer to deposit the matching contribution of CPF with the Provident fund commissioner. Payment of matching contribution towards CPF was the responsibility of School management being the employer in the case of private educational institutions. Test check of records in following 5 District education offices revealed that contrary to these instructions Grant-in-aid released to Government aided institutions during 2000-01 to 2003-04 including contribution towards CPF at the rate of 8 per cent of basic pay

* Bhopal:5; Guna:1; Hoshangabad:6; Indore:2; Jabalpur:5; Morena:3; Shahdol:2 and Ujjain:3.

drawn by the teachers of Government aided educational institutions during this period. This resulted into excess payment of GIA of Rs.1.24 crore as detailed below:

(Rs.in lakh)

Name of the district	Year	Grant-in-aid released during the year	Amount of CPF contribution included in the GIA
Guna	2000-01	78.15	2.16
	2001-02	78.37	2.16
	2002-03	77.52	2.14
	2003-04	46.77	1.29
		280.81	7.75
Hoshangabad	2000-01	82.81	2.29
	2001-02	66.68	1.84
	2002-03	85.63	2.36
	2003-04	72.40	2.00
		307.52	8.49
Jabalpur	2000-01	1013.95	27.99
	2001-02	622.28	17.17
		1636.23	45.16
Morena	2000-01	256.99	7.09
	2001-02	44.56	1.23
	2002-03	417.27	11.52
	2003-04	1008.23	27.83
		1727.05	47.67
Ujjain	2000-01	195.91	5.41
	2001-02	163.88	4.52
	2002-03	180.67	4.99
	Total:	540.46	14.92
	Grand Total	4492.07	123.99

While granting GIA to Government aided educational institutions for the year 2000-01, DEOs were required to cut GIA to the extent of 8 per cent of basic pay drawn by the recognised teachers of these institutions as on 1 March 2000 in compliance of Government orders issued in March 2000. The Sankul Principals, working as representatives of the DEOs were required to ensure that the management share of contributory provident fund was not drawn from the block grant deposited in joint account. The auditors posted in DEOs were to check these transactions. As none of the above authorities exercised required controls over sanction and drawal of GIA, there was complete failure of administrative as well as expenditure controls. When the matter was brought to the notice by Audit, the Commissioner, Public Instructions, M.P, Bhopal while accepting the audit objection, issued instructions (August 2004) to all DEOs of the State to calculate teacher-wise and institution-wise excess payment and to recover it from the block grant being released in ensuing months.

➤ **Over payment of pay and allowance to teachers appointed under centrally sponsored 'Operation Blackboard Scheme'**

Irregular over payment of pay and allowances to teachers appointed on fixed pay during probation period

Government appointed assistant teachers during 1993-95 under the centrally sponsored scheme of 'Operation Blackboard' (OBB). As per terms and conditions attached with their appointment orders, these teachers were appointed on the fixed pay of Rs.1200 per month which was payable to them for a period of twenty four months when they were treated on probation. After successful completion of probation period, they were entitled to the regular pay scale of Rs.1200-2400. Test check of records revealed that 24 Principals

of H.S.S and 4 BEOs of Morena district enhanced their pay from Rs.1200 to Rs.4000 per month. Arrears of difference of pay were also paid to 110 teachers which resulted in over payment of Rs.70.97 lakh for a period of 24 months from their date of appointment (July 1995). When the matter was brought to notice by DEOs, CPI clarified (June 2004) that these teachers were entitled for fixed pay of Rs.1200 only as they were appointed on fixed pay of Rs.1200 under OBB scheme. Commissioner, Chambal, division Morena has initiated (June 2004) disciplinary action against Sankul Principals who had enhanced the pay of OBB teachers in contravention of Government orders.

➤ **Non-maintenance of sanctioned strength and men in position register**

Non-maintenance of proper registers for watching men in position vis-à-vis sanctioned strength

CPI office did not have any internal control mechanism in the shape of guard files or district-wise registers showing the number of posts sanctioned from time to time, to verify whether the number of sanctioned posts as intimated by District Education Officers was correct or not. DEOs were also not having Government orders relating to sanctioned posts of teachers in their districts. Thus, the number of posts of teachers actually sanctioned were not verifiable.

➤ **Departmental Inspections**

Inadequacy of departmental inspections of DEO/ BEO offices and Schools

Periodic inspections by departmental officers are treated as an important and effective tool to know the adequacy and effectiveness of internal control mechanism of the department. The year-wise number of inspections targeted, actually carried out and the shortfalls noticed in the test checked districts and CPI office were as follows:

Year	Inspection of DEO office to be conducted by CPI office once in a year			Inspection of BEO office to be conducted by DEO once in a year		
	No. of inspections due	No. of inspections carried out	Shortfall (and percentage of shortfall)	No. of inspections due	No. of inspections carried out	Shortfall (and percentage of shortfall)
2001-02	45	09	36 (80)	43	12	31 (72)
2002-03	45	32	13 (29)	43	23	20 (47)
2003-04	47	13	34 (72)	43	20	23 (53)

According to the roster prepared by CPI, Sankul Principals were also required to inspect all the schools working under their jurisdiction. It was observed that out of 30 Sankul principals, 24 principals (in respect of whom information is available) were required to inspect 4868 schools twice in each year but 2624[>] departmental inspections were not carried out during 1999-2004 by them, due to shortage of time and work load. Principals who stated that they had conducted inspections during the above period were not having any records as to when inspections were carried out. Inspection notes or reports were also not prepared by these Sankul Principals. Thus the purpose of the system of inspection was practically defeated.

[>] 1999-2000: 580; 2000-01: 580; 2001-02:555; 2002-03:506 and 2003-04:403.

5.1.9 Internal Audit

Shortage of staff in internal audit wing

A separate Internal Audit wing was set up in the office of the Commissioner, Public Instructions, MP, Bhopal under the supervision of the Joint Director (Finance) who was assisted by one Accounts Officer, 11 Junior Accounts officers, 5 Senior auditors and 5 Junior auditors. The year wise position of availability of staff for internal audit was as under:

Year As on	Sanctioned strength			Availability of staff for audit			Shortage of staff		
	Jr. AO	Sr. Ar.	Jr. Ar.	Jr. AO	Sr. Ar.	Jr. Ar.	Jr. AO	Sr. Ar.	Jr. Ar.
1-4-1999	11	5	5	--	4	1	11	1	4
1-4-2000	11	5	5	--	4	1	11	1	4
1-4-2001	11	5	5	--	3	1	11	2	4
1-4-2002	11	5	5	--	1	2	11	4	3
1-4-2003	11	5	5	11	1	1	Nil	4	4

The shortage of staff in internal audit adversely affected audit as shown below:

Year	Position of coverage of audit		Deficiency in no. of units (percentage)
	Total No. of Units (DEOs)	Units covered	
99-2000	45	Nil	45/(100)
2000-01	45	Nil	45/(100)
2001-02	45	Nil	45/(100)
2002-03	45	13	32/(71)
2003-04	45	11	21/(64)

➤ Adequacy of coverage, planning and periodicity of audit

Lack of planning for conducting internal audit of units

The periodicity of audit should be based on the expenditure and size of the units. It was, however, noticed that internal audit of the units was being conducted on adhoc basis without observing roster, cycle and fixed periodicity. No auditing guidelines such as basis for selection of units for internal audit, audit programming, identification of key areas for check in audit, detailed duties and responsibilities assigned to each member of the audit party etc. were provided for the Internal Audit Wing. According to information furnished by CPI, the Internal audit wing was required to conduct audit of the Directorate as well as DEO offices of the State. It was observed that the Internal Audit wing never conducted the audit of the Directorate itself. Out of 45 only 24 DEOs were audited during 2002-04. Audit of the remaining 21 DEOs was not conducted even once during last five years ending March 2004. CPI intimated (January 2005) that audit of targeted units could not be conducted due to shortage of staff. Internal audit of those DEOs were taken up on priority basis as were going to retire. The reply was not acceptable as all the 11 Junior Accounts Officers, who had come on deputation from the Office of the Commissioner, Treasuries and Accounts were deployed in different sections other than Internal audit wing.

➤ **Overall effectiveness of Internal audit**

Delay in issuing internal audit reports

Internal audit was not found effective, as out of 296 paras 273 (92 per cent) remained unsettled for want of compliance as of August 2004. It was further noticed that no specific time limit was fixed for issue of audit reports on completion of audit. There was delay of more than three months in the issue of audit reports as mentioned below:

Sl. No.	Year	Number of units audited during the year (DEOs)	Number of units where inspection reports were issued late by		
			3 to 6 months	7 to 12 months	More than one year
1.	2002-03	13	07	04	01
2.	2003-04	11	07	03	--
	Total	24	14	07	01

Reasons for delay in issuing the inspection reports were not intimated by the CPI. He, however, assured that in future IRs shall be issued in time.

5.1.10 Conclusion

The biggest Directorate of the State had a very weak internal control mechanism. Cases of overpayments to teachers and Government aided institutions, opening of bank accounts for parking Government money without authority, non recovery / adjustment of temporary advances for a very long time and misutilisation of non-government funds indicated deficient functioning of internal control mechanism. No importance was apparently attached to internal audit nor were Departmental officers conducting inspections according to roster.

5.1.11 Recommendations

- The internal audit wing should be strengthened the Directorate as well as district level.
- Departmental Officers should carry out inspections of schools/offices strictly according to roster and submit inspection reports within the prescribed time limit.
- Bank accounts opened by the DDOs without obtaining sanction from competent authority should be closed and Government funds lying unutilised in these accounts should be deposited into treasury.
- Advances outstanding for more than three months needs to be adjusted/recovered, if necessary from the salaries of defaulting employees.

- Amount of Contributory Provident Fund (CPF) at the rate of 8 per cent of basic pay to be paid to the Provident Fund Commissioner need not be released to Government aided institutions. The Sankul Principals, working as representative of DEOs should ensure that the management share of CPF would not be drawn from the block grant deposited in joint accounts.

Gwalior
The

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The

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