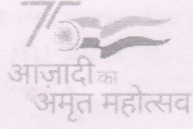




SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



संख्या- ओएडी/ए.एम.जी-1/S-7/ Tech-Edu/2023-24/PR-

1780

कार्यालय प्रधानमहालेखाकार (लेखापरीक्षा- I) गुजरात,
एनेक्सी भवन, रेसकोर्स रोड, पोस्ट बेग नंबर- 27,
राजकोट 360001.

दिनांक- 31/01/24

To,
The Principal,
Government Girls Polytechnic,
Surat, Gujarat-395001

विषय: The Principal, Government Polytechnic, Surat, के लेखों का 02/2016 से 10/2023 तक की अवधि का निरीक्षण प्रतिवेदन।

महोदय,

कार्यालय The Principal, Government Polytechnic, Surat, के लेखों का 02/2016 से 10/2023 की अवधि का स्थानीय लेखापरीक्षण दिनांक 01-11-2023 से 08-11-2023 के बीच में किया गया था। इस सन्दर्भ में उल्लेखित कार्यालय का निरीक्षण प्रतिवेदन (इंस्पैक्शन रिपोर्ट) इस पत्र के साथ संलग्न हैं।

इस निरीक्षण प्रतिवेदन का प्रत्युत्तर चार सप्ताह में देने की व्यवस्था करें।

भवदीय

स्वीतोष 31/1/24

वरिष्ठ लेखा परीक्षा अधिकारी/ओएडी-III

EST

11/3/24

11-3-24

11-3-24

Inward No. 498 Date 12/3/24
Govt. Poly for Girls
SURAT.

Inspection Report on the Compliance Audit of the accounts of the Principal, Government Girls Polytechnic, Surat, for the period from February 2016 to October 2023 under section 13 of C&AG (DP&CS) Act 1971

No. OAD/AMG-I/S-7/poly.Tech/ 2023-24/PR-
Office of the Pr. Accountant General (Audit-I),
Gujarat, Racecourse Road, Rajkot, – 360 001.

Date:

To,

The Principal,
Government Girls Polytechnic,
Surat, Gujarat.

Part-I (A)

A. Introduction

The Government Girls Polytechnic, Surat, (GGP-Surat) is an AICTE, New Delhi approved institute governed by Commissionerate of Technical Education, Gujarat State, Government of Gujarat. The institute is affiliated with Gujarat Technological University, Ahmedabad. The institute is located at the heart of Surat city near Athwagate. It provides a conducive environment to the girls for expanding their potential and recognizing their hidden talent in technical fields as well as life skills. In addition to academic activities, the institute actively promotes co-curricular and extra-curricular activities. The infrastructural resources at the institute include classrooms equipped with data projector and internet connectivity, laboratories equipped with latest equipment, colossal seminar halls, and a rich library. College takes pride in having one of the best faculties in polytechnics in south Gujarat region.

B. Function

The main function of GGP-Surat was to provide a premier diploma engineering institute that empowers girls to excel in industry and serve the society. Two programs of the institute: Diploma in Computer Engineering & Diploma in Information Technology, have been accredited by National Board of Accreditation (NBA), New Delhi in academic year 2021-22. The institute offers three year courses in the following six branches of Engineering:

- a. Diploma in Architectural Assistant-ship
- b. Diploma in Computer Engineering
- c. Diploma in Civil Engineering
- d. Diploma in Electrical Engineering
- e. Diploma in Electronics and Communication Engineering
- f. Diploma in Information Technology
- g. Diploma in Textile Design

C. Organizational setup

GGP-Surat is headed by the Principal. The Principal is assisted by faculties and other non-teaching staff.

D. Scope of Audit

The compliance audit for the period February 2016 to October 2023 was taken up under section 13 of the Comptroller and Auditor General's (Duties, Powers, and Conditions of Service) Act, 1971, was conducted locally between 01-11-2023 to 08-11-2023 covering funds utilization, contracts entered & compliances made by the institute to various rules and guidelines and instructions.

The records were checked at GGP-Surat. During the compliance audit, records pertaining to receipt and expenditure viz., budget, planning, monitoring progress files, bill files, etc., for the selected items, were test checked. The audit was carried out in accordance with the applicable Auditing Standards of CAG.

E. Sampling Procedure:

Audit test-checked records at GGP-Surat which were selected using judgmental sampling. During the compliance audit, records pertaining to receipt and expenditure viz., budget, planning, monitoring progress files, bill files, etc., for the selected items, were test checked.

F. Audit criteria

The implementation and execution of Schemes and budget were assessed against following criteria keeping in view the audit objectives.

- Plan documents/ guidelines of the relevant schemes;
- Conditions and stipulations specified in administrative approvals, technical sanctions, rules and guidelines issued by the Government;
- Gujarat Treasury Rules, 2000, Gujarat Financial Rules, 1971; Bombay Contingent Expenditure Rules, 1959; General Financial Rules, 2017; and Rules made thereunder; and
- Guidelines and instructions issued by AICTE, UGC & GTU from time to time.

G. Audit Objectives

The objective of the compliance audit was to get a reasonable assurance in following aspects:-

- Ensure all operations are in line with the guidelines set by relevant bodies.
- fund provisioning was adequate, and its utilisation was efficient; whether the general principles of sound public sector financial management and ethical conduct have been adhered to
- Verify whether payments in respect of salaries and other entitlements were in accordance with the relevant rules and instructions.
- Assess if the college has any other source of income and if it's being reported and used appropriately.
- infrastructure including workshop, equipment etc., and manpower, were adequate, effective and in consonance of prescribed norms; and
- monitoring mechanism was adequate and effectively operationalized.

H. Fund Management

The grants received and expenditure incurred during the last three years were as follows.

(₹ in Lakhs)

Year	Grant Received			Expenditure incurred			Excess (+)/Saving (-)
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	
2020-21	00	1131.74	1131.74	00	1095.69	1095.69	36.05
2021-22	00	1006.19	1006.19	00	1005.05	1005.05	1.14
2022-23	00	1139.28	1139.28	00	1139.08	1139.08	0.20

I. Departmental Audit

Departmental Audit has been conducted by the Director of Technical Education, Gandhinagar for the period from 4/2021 to 03/2022 on 20.02.2023 to 24.02.2023. The remaining audit may be carried out.

J. Disclaimer

The inspection report has been prepared for the period October 2016 to March 2023 on the basis of information furnished and made available by the Principal, Government Girls Polytechnic, Surat. The office of the Principal Accountant General (Audit-1), Gujarat, Rajkot disclaims any responsibility for any misinformation and /or non-information on the part of audited entity.

PART-II (Audit Findings)

PART-II-(A) (Significant Audit Findings)

--- NIL ---

PART-II-(B) (Other incidental Audit Findings)

Reference Number: OBS-1108039

Para-01 : Non utilisation of fund of ₹. 6,56,173/- under Student Start-up & Innovation Policy (SSIP).

The Student Startup and Innovation Policy (SSIP) 1.0 launched by the Government of Gujarat has been successful in promoting entrepreneurship and innovation among students. The policy has helped create a favorable environment for startups to grow and thrive in the state.

The Student Startup and Innovation Policy (SSIP) 2.0 is the updated version of the SSIP 1.0 policy launched by the Government of Gujarat in January 2022. The policy period is of 5 years (January 2022 – March 2027). The aim of SSIP 2.0 is to build on the success of the previous policy and take it to the next level by providing more comprehensive support to the startups and entrepreneurs in the state.

The policy provides funding assistance, mentorship, incubation, and accelerator support to the student start-ups, along with access to industry networks and global markets.

The SSIP 2.0 policy has also introduced a new concept of Innovation and Entrepreneurship (iHub), which is acting as a one-stop-solution for sector-wise startups and entrepreneurs. These hubs will provide state-of-the-art facilities, including co-working spaces, labs, and incubation centers, to the startups.

The policy aims to create an innovation-driven ecosystem in the state and develop a culture of entrepreneurship among students. It seeks to foster innovation, creativity, and collaboration among startups, industry, academia, and government.

Overall, the SSIP 2.0 policy is a step towards creating a robust Startup ecosystem in Gujarat and providing a platform for young entrepreneurs to realize their dreams. It is expected to have a significant impact on the economic growth of the state by creating job opportunities, promoting innovation-led development, and attracting investments in the startup sector.

For effective implementation of the Policy, Gujarat Knowledge Society (GKS) will be the nodal agency and state PMU for the Policy. The SLAC and the PIC shall direct the state PMU and 4 PMUs for realization of Goals and Objectives of the Policy.

The Education Department, Government of Gujarat gave a grant of ₹.8,00,000/- to Government Polytechnic Collage for Girls Surat under SSIP 1.0 (2017-21) Scheme.

The Education Department, Government of Gujarat had launched SSIP 2.0 (2022-27) to provide financial support to innovative projects of students. SSIP 2.0 Government Polytechnic Collage for Girls Surat had received grant of ₹ 87,210/-.

Scrutiny of related records revealed that a total of 53 Proof of Concept (PoCs) innovative projects were received at institute level from various departments of the institute. After scrutiny of these POCs at department level the PoC committee had selected 31 innovative projects under SSIP 1.0 Scheme. After verification of various factors of POCs, the PoC committee had approved financial assistance to the students. GGP-Surat had incurred expenditure of ₹.2,64,216/- (including ₹.10,000/- as financial assistance provided by GGP-Surat) for these 31 PoCs under SSIP 1.0 and remaining amount of ₹ 6,56,173/- was returned to KCG in March 2022.

Thus, GGP-Surat did not utilize the entire fund received under above scheme to meet the targets as outlined in the Memorandum of Understanding (MOU). The institute fell short of accomplishing the objectives set forth by the SSIP Scheme. Consequently, it is evident that the intended benefits of the Scheme have not been fully realized, leaving students deprived of the anticipated advantages.

In its reply to audit observation, GGP-Surat stated that that during SSIP 1.0 duration student were affected by corona pandemic due to this online academic phase fewer student were participated for SSIP projects. Now Government has launched SSIP 2.0 policy with updated guidelines to reach maximum student. We will put our sincere efforts to assistance& mentor the students to fulfill the goal of the scheme.

Plan of action in consultation with higher authorities may be made to meet the targets as per the MOU and further progress in this regard may be intimated to audit.

Reference Number: OBS-1108035

Para-02 : Non utilization of Finishing School Fund ₹. 3,93,136/-

The finishing School Programme is an initiative launched in March 2017 by the Education Department - Government of Gujarat with an aim to increase the employability quotient of the student. Master trainer who have the vast experience in a corporate environment impart training to the final year student focusing on:

Set A & C – Life & Employability Skills(20+20=40 Hours)

A Module Focusing on goal setting and positive attitude, self-esteem, grooming and etiquettes, interpersonal skills, time and stress management, negotiation skills, communication – strengthening employability skill like CV writing, Group discussion, interview skills and professional work culture, presentation skills, email writing, telephonic / Skype interviews, attitudes and behavior, corporate culture and etiquette.

Set B & D – Functional English Skills: (20+20=40 Hours)

Functional English and Communicational (Listening, Speaking, Reading, Writing, Presentational Skills)

The students are motivated and encouraged to participate in this module for enhancing his/her employability skills. At the end of programme, the students who have attended more than or equal to 80% sessions of the above sets is felicitated with a certificate of participation from the Institute.

Scrutiny of relevant records revealed that GGP-Surat had received funding from Knowledge Consortium of Gujarat (KCG) for providing the training to final year students. The details of grant received, utilised and training imparted to final year students during the period 2017-18 to 2022-23 was as given in the table below.

Year	Grant						Total No. of students who took part in training
	Opening Balance	New Received	Total Balance	Utilisation	Returned to KCG	Balance as on 31 st March	
	(A)	(B)	(C)= (A+B)	(D)	(E)	(F)=(C-D-E)	
2017-18	00	100000	100000	00	00	100000	0
2018-19	100000	342391	442391	197999	00	244392	78
2019-20	244392	217391	461783	82780	46464	332539	53
2020-21	332539	212765	545304	81000	00	464304	42
2021-22	464304	212765	677069	80000	203933	393136	48
2022-23	393136	255500	648636	255500	00	393136	58
Total		1340812		697279	250397		

During 2017-18 to 2022-23, GGP-Surat had received ₹.13,40,812/- from KCG and had utilised ₹.6,97,279/-. In the year 2019-20 & 2021-22, GGP-Surat returned ₹ 46,464/- and ₹.2,03,933/- to KCG respectively. The balance of ₹ 3,93,136/- remained unutilized lying in the bank account associated with this scheme. Further, during the period 2017 to 2023 GGP-Surat could impart training to 279 students only under this scheme.

In its response to the audit observation, GGP-Surat stated that due to the absence of a Drawing and Disbursing Officer (DDO) from August 1, 2023, to October 11, 2023, conducting Finishing School Training for students was deemed unfeasible. However,

GGP-Surat assured that sincere efforts would be invested to maximize student training under this scheme moving forward.

Action plan may be drawn up in consultation with higher authority to meet the primary objective of the scheme to enhance the employability of students. Further progress of utilization of funds and plan of action may be intimated to audit.

Reference Number: OBS-1108036

Para-03 : Improper implementation and unspent grant of ₹.3,92,828/- under CDTP Scheme.

CDTP scheme envisages providing non formal, short term, employment oriented skill development programmes, through AICTE approved Polytechnics, to various sections of the community, particularly the rural, unorganized & disadvantaged sections of the society, to enable them to obtain gainful self / wage employment. Duration of training usually ranges from three to six months. These courses are be offered by the Polytechnics in their premises, as well as through extension centres, e-set up in nearby locations, from where, these courses can be offered to the local community. No fees is charged from the trainees under this Scheme and there is no restriction of age and qualification for the trainees.

With the launch of the National Skill Development Mission (NSDM), this Scheme became a component of 'Sub mission on Polytechnics' and was renamed as 'Community Development through Polytechnics'. Subsequently in order to have convergence of Central Skill Development Schemes/ Programmes under one Ministry, it was transferred to the MSDE in July 2017 and termed as 'Scheme of Polytechnics'.

Some salient feature of the scheme was as given below:

- The Principal/Director shall be the Chief Coordinator for implementing the scheme.
- The Scheme shall be imparted through Community Development Extension Centres.
- To ensure proper implementation of the scheme four different level monitoring was prepared i.e. Institute level/Sate level/ Regional level/ Central government level
- Under the scheme, Direct Central Assistance for onetime Non-recurring grant of maximum of ₹.20.00 lakhs and Recurring grant to a maximum of ₹.17.00 lakhs per annum was provided by Ministry of HRD.

During scrutiny of records of regarding Community Development through Polytechnic (CDTP) Scheme, following observations were made:

The grant sanctioned and expenditure incurred under this scheme was as follows:

No.	Year	Unspent Balance as on 31 st March	Other income earned in FY (including Interest Income), if any	Grant Sanctioned @ Recurring	Total	Expenditure Recurring	Unutilized fund (I)= (F-G-H)
		(A)	(B)	(C) = (A) + (B)	(D) = (A+B+C)	(E)	(F)=(D-E)
1	2016-17	-50154	28311	1700000	1678157	393544	1284613
2	2017-18	1284613	41720	0	1326333	483130	843203

No.	Year	Unspent Balance as on 31 st March	Other income earned in FY (including Interest Income), if any	Grant Sanctioned @ Recurring	Total	Expenditure Recurring	Unutilized fund (I)= (F-G-H)
		(A)	(B)	(C) = (A) + (B)	(D) = (A+B+C)	(E)	(F)=(D-E)
3	2018-19	843203	52547	0	895750	447287	448463
4	2019-20	448463	13465	0	461928	94130	367798
5	2020-21	367798	11134	0	378932	2662	376270
6	2021-22	376270	10992	0	387262	2572	384690
7	2022-23	384690	11264	0	395954	3126	392828

@ Grant sanctioned of Non-recurring nature and expenditure of non-recurring nature were both given as NIL.

In this regard, audit observed as follows.

- The above table reveals that the grant was not fully utilized by GGP-Surat year by year leading to a cumulative saving of ₹3,92,828/- under this scheme.
- Consequently, GGP-Surat did not receive funds since 2018 and had not provided training since 2020-21, as can be understood from details of targets and achievement under this scheme given in table below.

No.	FY	Annual Target	No. of Students Trained	Shortage of target	No. of Students Employed
1	2017-18	600	470	30	51
2	2018-19	600	593	07	111
3	2019-20	600	30	570	05
4	2020-21	600	0	600	0
5	2021-22	600	0	600	0
7	2022-33	600	0	600	0
8	Total	4800	1093	3707	166

- Analysis of data in the table above for the period 2017-23, indicates that out of total of 4,800 trainees who were supposed to undergo training, GGP-Surat could train 1,093 students only and thus 2,777 trainees remained untrained.,
- Further, among the 1,093 trainees who received training under this scheme, only 166 secured employment during the specified period. This suggests an inefficient output resulting from improper implementation of the scheme.

In its reply to audit observation, GGP-Surat stated that that no grant was allotted to GGP-Surat after 2016-17 hence it could not run short term courses. When GGP-Surat would receive sufficient grants, then short term courses would be conducted and utilize the remaining unspent grant. GGP-Surat also stated that many trainees who got job after completion of training do not inform us about placement, so no data available about those trainees.

The fact remains that GGP-Surat could not utilise the funds which were received under this scheme and had not achieved the annual target.

Further progress in this regard to obtain grant and utilization of balance funds may be communicated to Audit.

Reference Number: OBS-1108040

Para-04 : Non utilization of "Gymkhana fund" of ₹.3,58,053/-.

Scrutiny of PLA Breakup Register, revealed that ₹.3,58,053/- (as on 30-09-2023) was shown as balance under head "Gymkhana fee". This fund was collected from the students as "Gymkhana fee" @ ₹ 55- per semester wise from each student upon admission to the college.

This fund should have been utilized for the betterment of students' sports activities and cultural activities for keeping the students physically fit.

In its reply to audit observation, GGP-Surat stated that post-corona pandemic situation, in the academic year 2022-23, there were overlapping GTU semesters. Consequently, the examination schedule also overlapped, making it challenging to identify suitable time slots for organizing activities and programs. As a result, the balance in the fund remained unused.

Further progress of utilisation may be intimated to Audit.

Reference Number: OBS-1108037

Para 05 : Non utilisation of Rashtriya Uchchatar Shiksha Abhiyan fund of ₹ 1.76 lakh.

The Rashtriya Uchchatar Shiksha Abhiyan is the central government's contribution to further the promise held by the rich expanse of India's state universities. The country's future lies in empowering these campuses with all that it takes to enhance learning, better research and promote innovation. A centrally sponsored scheme, RUSA understands that sometimes the most important lessons of life are learnt outside the classroom. So whether it is upgrading libraries or computer laboratories, promoting autonomous colleges or clubbing them to consolidate their strength and forming cluster universities, this programme realizes that every institution holds the power to enrich lives through top-class education.

The key objectives of RUSA are to improve access, equity and quality in higher education through planned development of higher education at the state level. Objectives include creating new academic institutions, expanding and upgrading the existing ones, developing institutions that are self-reliant in terms of quality education, professionally managed, and characterized by greater inclination towards research and provide students with education that is relevant to them as well the nation as a whole.

The salient objectives of RUSA are:

- Improve the overall quality of state institutions by ensuring conformity to prescribed norms and standards and adopt accreditation as a mandatory quality assurance framework.
- Usher transformative reforms in the state higher education system by creating a facilitative institutional structure for planning and monitoring at the state level, promoting autonomy in State Universities and improving governance in institutions
- Ensure reforms in the affiliation, academic and examination systems

- Ensure adequate availability of quality faculty in all higher educational institutions and promote capacity building at all levels of employment
- Create an enabling atmosphere in the higher educational institutions to promote research and innovation
- Expand institutional base by creating additional capacity in existing institutions and establish new institutions, to achieve higher enrollment
- Correct the regional imbalances in terms of access to higher education by setting up institutions in un-served and underserved areas of the country
- Improve equity in higher education by providing adequate opportunities of higher education to SC/STs and socially and educationally backward classes; promote inclusion of women, minorities, and differently abled persons.

Scrutiny of related records revealed that GGP-Surat had received ₹ 3,93,700.80 from KCG during the period 2014-23 under this scheme but could utilize only ₹. 2,18,029/- and balance of ₹.1,75,671.80 remained un-utilised till the date of audit.

This has resulted in the collage retaining the remaining fund more than four years and depriving the intended beneficiaries of this scheme of its benefits.

In its reply to audit observation, GGP-Surat stated that due to the absence of regular DDO since two and half months it was always a question with the higher authorities that how to utilize this amount and now that they had got regular DDO, GGP-Surat hoped to utilize the remaining amount for the upliftment of SC and ST Category girls under this scheme by the end of year 2024-25

Further progress in this regard may be intimated to Audit.

Reference Number: OBS-1108044

Para 06 : Non utilisation of Thelesimiya fund of ₹. 138900/-

As per Gujarat Technical university order No/GTU/GISC/Thelesimiya Test/2022/5803 dated 26.07.2022 GTU all GTU-affiliated colleges were directed to collect ₹.150/- per student who took admission in the first year, for checking of thalassemia.

Scrutiny of PLA Breakup Register revealed that GGP-Surat was showing balance of ₹.1,38,900/- (as on 30-09-2023) lying unutilised under head "Thelesimiya".

In its reply to audit observation, GGP-Surat stated that the thalassemia test for 923 students had not been conducted, leading to the underutilization of the fund.

Further progress in utilization of the fund for the purpose it was collected may be intimated to audit

Reference Number : OBS-1108043

Para 07 : Caution money Deposit of ₹.1,22,500/- lying in PLA break up register

As per Receipt and Payment Rules 189(1), at the close of March each year, deposits not exceeding twenty five rupees remaining unclaimed for one whole account year, or residuary balances not exceeding the said amount out of deposits partly repaid during the year and (b) all deposits or balances in excess of the aforesaid amount, unclaimed for more than three complete account years, shall be credited to the Government under the Consolidated Fund,

keeping necessary note in the register of deposits. In the case of deposits, the detailed accounts of which are kept by departmental officers, a list of deposits and balances thus lapsing shall be prepared by them and sent to the Accounts Officer in accordance with the relevant directions. Caution Money Deposit (CMD) is a deposit collected from new students during admission, serving as a security deposit for good conduct throughout their entire course of study.

Scrutiny of PLA Breakup Register revealed that ₹.1,22,500/- (as on September 2023) was lying idle with GGP-Surat which was collected @ ₹.50 per student.

In its reply to audit observation, GGP-Surat stated that ₹.71,150/- was earmarked for future refunds to students and ₹.51,350/- was slated to be deposited into the Government account as per the stipulated rules.

Further progress in this regard may be intimated to audit.

PART-III

(Follow up on findings outstanding of previous Inspection Reports)

Sr No	Audit period	Para No
1	06/2007 to 01/2016	1,2,3,5,6

PART-IV (Best Practice)

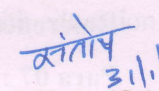
Nil

PART-V (Acknowledgement)

The audit party acknowledges the cooperation extended by the auditee in all matters relating to production of records called for in audit and compliance of the issues raised in audit. Following Officers held the charge of the post of the Principal of Government Polytechnic for Girls, Surat during the period covered by audit

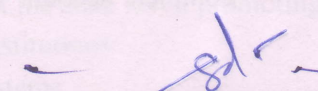
No.	Name	From	To
1	Shri J. V. Sagar	27.05.2015	31.10.2018
2	Shri B. J. Iyer	15.12.2018	11.03.2020
3	Dr. S. N. Sampat	12.03.2020	13.09.2022
4	Shri S. K. Ganatra	14.09.2022	31.07.2023
5	Shri J. M. Joshi	01.08.2023	Continue

Reply of this report may please be furnished within four weeks of the receipt of this report.


 31/1/24
 Sr. Audit Officer /OAD-III

Copy to: -

The Director of Technical Education,
Gujarat State, 2nd Floor, Block No. 2
Old Sachivalaya,
Gandhinagar-382010


 Sr. Audit Officer /OAD-III