

पंजीकृत डाक द्वारा



संख्या-ओएडी-3/सीट नं-7/तकनीकी शिक्षण/पी.आर-24/2015-16/ 3516
कार्यालय महालेखाकार (जनरल & सोशल सेक्टर ऑडिट,) गुजरात,
एनेक्सी भवन, रेसकोर्स रोड, पोस्ट बेंग नंबर- 27,
राजकोट 360001
दिनांक: 16.03.2016

सेवा में,

द डाइरेक्टर ऑफ टेक्निकल एज्युकेशन,
2nd फ्लोर, ब्लॉक नं -2,
डा. जीवराज मेहता भवन,
गांधीनगर

विषय: कार्यालय प्रिन्सिपल, गवर्नमेंट गर्ल्स पॉलिटेक्निक, सूरत के लेखों का 06/2007 से 01/2016 तक की अवधि का निरीक्षण प्रतिवेदन।

महोदय/ Sir,

उपरोक्त लेखों का 06/2007 से 01/2016 की अवधि का स्थानीय लेखापरीक्षा दिनांक 08/02/2016 and 16/02/2016 के बीच किया गया था। इसका निरीक्षण प्रतिवेदन (Inspection Report) इसके साथ भेज रहा हूँ।

इस निरीक्षण प्रतिवेदन का प्रत्युत्तर एक माह में देने की व्यवस्था करें।

भवदीय,

हस्ता -

लेखा परीक्षा अधिकारी/ओएडी-III

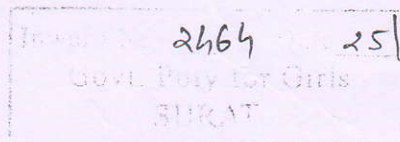
प्रतिलिपि प्रेषित / Copy to:

प्रिन्सिपल,
गवर्नमेंट गर्ल्स पॉलिटेक्निक,
नियर फैमिली कोर्ट, जॉली प्लाज़ा
अठवा गेट, सूरत

दीपक
16/03/16

लेखा परीक्षा अधिकारी/ओएडी-III

To, A/o. For M.A.
25/4/16



Inspection Report on the accounts of the Office of the Principal,
Government Girls Polytechnic, Surat for the period June 2007 to January
2016 under Section 13 of C&AG's (DP & CS) Act, 1971

BY REGISTERED POST

OAD-III/S-7

Office of the Accountant General
(G&SSA), Gujarat,
Annexe Building, Race Course Road,
RAJKOT. 360 001.
Date : 16.03.2016

To
The Director of Technical Education,
Block No. 2, 2nd Floor,
Dr Jivraj Mehta Bhavan,
Gandhinagar

Part-I (A):- Introductory

The accounts of the Office of the Principal, Government Girls Polytechnic,
Surat for the period from June 2007 to January 2016 were test checked
locally between 08.02.16 and 16.02.16 under Section 13 of C&AG's (DP &
CS) Act, 1971.

Following officer held the charge of Principal, during the period covered by
audit:

Sr. No	Name	Designation	Period
1	Shri P. M. Patel	I/C Principal	27/11/2006 to 27/05/2015
2	Shri J. V. Sagar	I/C Principal	27/05/2015 onwards

The Girls Polytechnic offers courses namely; Electronic and Communication
Engineering, Computer Engineering, Architectural Assistantship, Information
Technology, Electrical Engineering and Textile Design. Total intake capacity
of the polytechnic is 600 and also has Hostel facility.

The Grants received and expenditure incurred during the last three years were
as under:

(Amount Rupees in lakh)

Year	Grant received	Expenditure incurred
2012-13	650.35	644.35
2013-14	571.75	571.74
2014-15	586.61	586.59
2015-16 (up to January 16)	491.72	409.34

Part I (B): Previous Audit

-----NIL-----

Part I (C) Persistent Irregularities

-----NIL-----

Part 1(D) Department Audit

Departmental audit for the period from April 2013 to March 2014 was conducted by Director of Technical Education, Gandhinagar between 01.01.2015 and 03.01.2015 (Inspection Report was not received so far). Departmental audit for the remaining period may be carried out.

Part II- Current Audit

Part II (A):- Major Irregularities

-Nil-

PART II (B):-Other Irregularities

Para 1: Inadmissible items purchased under 'Up gradation of existing Polytechnic'

Governments of India vide order no. F No.16-3/2010 TS.IV dated 7th December 2010 sanctioned grant of Rs.20 lakh to Government Polytechnic for Girls, Surat under Centrally Sponsored Scheme 'Up gradation of existing/ setting up of new polytechnics'. As per this order the grant to be utilised for the purpose of providing modern equipment and replacement of obsolete equipment, providing modern facilities for application of IT in teaching, learning and testing process etc., creating infrastructure facilities for introduction of new diploma courses. Further grant of Rs.130 lakh (Rs.100.75 lakh + Rs.19.50 lakh and Rs.9.75 lakh total Rs.130 lakh vide three orders) was sanctioned vide order of even No. dated 16th January 2013. As per para (i) of the grant released order dated 16th January 2013 maximum one Laptop can be purchased for the purpose of presentation in the conference room. There was no mention about procurement of library books in the above orders.

Scrutiny of the records revealed that three laptop were purchased under the 'Up gradation of existing Polytechnic' scheme during 2011-12 to 2013-14 which was not permissible under the scheme as per order above. This has resulted in purchase of inadmissible item amounting to Rs.99529/-.

On this being pointed out in audit, it was stated that the laptop was not demanded or purchased by the Government Girls Polytechnic but the same was Purchased and sent to this polytechnic by Director of Technical Education.

Thus the fact remains that the grant was utilized for the purchase of three Laptops against admissible one as per specific instruction of Government of India.

Further reply is awaited.

Para 2: Non utilization of fund under 'Up-gradation of existing Polytechnic'

Government of India vide order No. F No.16-3/2010 TS.IV dated 7th December 2010 sanctioned grant of Rs.20 lakh to Government Polytechnic for Girls, Surat under Centrally Sponsored Scheme 'Up gradation of existing/ setting up of new polytechnics'. As per this order the grant to be utilized for the purpose of providing modern equipment and replacement of obsolete equipment, providing modern facilities for application of IT in teaching, learning and testing process etc., creating infrastructure facilities for introduction of new diploma courses. Further the grant of Rs.130 lakh was sanctioned vide order of even No. dated 16th January 2013.

Scrutiny of the records revealed that Grant of Rs.20 lakh was directly credited to Bank Account by GOI, the account was utilized for CSS scheme having balance of Rs.635384 (CDTP) and Rs.4 lakh was received under CDTP in March 2011 and total fund under CDTP was utilized up to August 2012. Grant under up-gradation of existing polytechnic of Rs.52.68 lakh, Rs.58.53 and Rs.37 lakh was released in March 2013, March 14 and March 15 and credited in the account. The fund received and expenditure was detailed below:

(Rupees in lakh)

Year	Grant received	Expenditure	Balance amount
2010-11	20.00	0.00	20.00
2011-12	0.00	20.40	0.00
2012-13	52.68	34.91	17.77
2013-14	58.53	36.25	40.05
2014-15	37.00	19.67	57.38
2015-16		0.00	57.38
			+ 3.73 (Int.+ Misc refunds)
	168.21	111.23	

Out of total fund available of Rs.172.34 lakh as on July 2015 (Grant of Rs.168.21 lakh + Interest of Rs.3.95 lakh + Misc. refunds of Rs.0.18 lakh), expenditure of Rs.111.23 lakh incurred and leaving unspent balance of Rs.61.11 lakh. Thus, about 35 per cent of fund was not utilised.

On this being pointed out in audit, it was stated that proposal for purchase was sent to Director of Technical education, Gandhinagar in December 2015.

Thus, the facts remains that the unutilized grant of Rs.20.38 lakh of 2013-14 and grant of Rs.37 lakh received during 2014-15 were remained unutilized till date.

Further reply is awaited.

Para 3: Balances of PLA

As per Rule 386 of Gujarat Treasury Rules, subject to any specific orders of Government any amount at credit in the PLA account without any demand from claimer and pending for more than three years are to be forfeited and credited to Government account at the end of March of every year.

Scrutiny of the records relating to the PLA cash book and other file it was revealed that there was huge amount of Rs.2852359/- under the head miscellaneous as on December 2015. In miscellaneous heading include the item miscellaneous receipts and un-demanded/paid scholarship prior to March 2015, DCA scheme Rs.310624/- (carried forward since September 2003) IPBS Rs.6160/- (carried forward since April 2003), EMD Rs.321492/- (carried forward since June 2004). The amount of DCA and IPBS scheme was shown separately up to February 2015. The unutilized scheme fund were required to be credited in the scheme, pending EMD were required to be forfeited and credited to government account. Amount of scholarship was required to be refunded to the department from which it was received. The pending amount of EMD may be credited to Government account and action for other amounts as shown above may be taken under intimation to audit.

On this being pointed out in audit, it was stated that on receipt of guidance from Director of Technical Education the amount would be transferred to Government account in March 2016.

Further reply is awaited.

Para 4: Non-disposal of unserviceable items

As per information furnished by the department total 165 items were unserviceable for more than 3 years as detailed below:

Sl. No.	Number of Items	Purchase cost	Become unserviceable during the year
1	54	833516	Prior to 2009
2	42	97808	2009
3	30	59247	2010
4	20	205321	2011
5	19	809771	2012
Total	165	2005663	

Detailed statement of above items attached herewith. Out of 165 items pending for disposal, 54 items unserviceable prior to 2009. The action taken by the department to disposed the above items along with reasons for non-disposal of above items may be furnished.

On this being pointed out in audit, Principal stated that the process to dispose of the items is going on and same would be disposed off in short time.

Further reply is awaited.

Para 5: Payment of electricity duty

As per Section 32 (a) of Bombay Electricity Duty Act 1958, as adopted and modified by Gujarat, electricity duty shall not be livable on the units of energy consumed by the Government of Gujarat.

Scrutiny of the records revealed that during the period from March 2013 to December 2015 an amount of Rs.122252/- paid on account of Electricity duty (**Statement-I attached**). Electricity duty was not payable by the Government in respect of Government buildings used for other than residence purpose as per provision above. The amount of electricity duty of Rs.122252/- along with amount paid on account of electricity duty for the period prior to March 2013 and details of which not available in the bill may be obtained, and recovered under intimation of audit.

On this being pointed out in audit, the Principal replied that the matter would be taken up with concerned authority to reverse the amount of electricity duty and result would be intimated to audit.

Further reply is awaited.

Para 6: Avoidable payment of Electricity charges

Scrutiny of the records revealed that Government Girls Polytechnic had a connections having a contract demand, however, it was seen that actual maximum demand was far below the contracted demand which resulted in avoidable electric charges. The maximum actual demand was about 70 per cent of contract demand on the basis of actual maximum demand during the period from April 2014 to December 2015 approximately minimum Rs.57626/- (30 per cent of the demand charges paid) could be avoided (in respect of two connections for which information from April-14 to December-15 available) as calculated as under:

Month	93304457			93360583		
	Contract demand 24.47 kva			Contract demand 49.90 kva		
	Billing Demand	Demand Charges	Act.MaxDemand	Billing Demand	Demand Charges	Act.Max. Demand
Mar-14	21	2100	14.00	42.5	4250	26.80
Apr-14	21	2100		42.5	4250	26.60
May-14	21	2730	9.40	42.5	5525	
Jun-14	21	2730	9.10	42.5	5525	20.48
Jul-14	21	2730	10.90	42.5	5525	29.06
Aug-14	21	2730	11.90	42.5	5525	29.46
Sep-14	21	2730		42.5	5525	24.52
Oct-14	21	2730		42.5	5525	
Nov-14	21	2730	12.40	42.5	5525	22.54
Dec-14	21	2730	11.20	42.5	5525	6.52
Jan-15	21	2730	12.00	42.5	5525	7.96
Feb-15	21	2730	12.80	42.5	5525	
Mar-15	21	2730		42.5	5525	
Apr-15	21	3255	11.80	42.5	6587.5	23.20
May-15	21	3255	10.60	42.5	6587.5	18.28
Jun-15	21	3255	9.70	42.5	6587.5	22.88
Jul-15	21	3255	13.70	42.5	6587.5	31.18
Aug-15	21	3255	14.70	42.5	6587.5	26.26
Sep-15	21	3255	12.50	42.5	6587.5	28.50
Oct-15	21	3255	12.40	42.5	6587.5	27.60
Nov-15	21	3255	14.50	42.5	6587.5	19.08
Dec-15	21	3255	10.70	42.5	6587.5	10.70
Total		63525			128562.5	
30 % of Total		19057.5			38568.75	

The actual maximum demand for all such connection should be reviewed and reduced the contract demand accordingly.

On this being pointed out in audit, the Principal replied that necessary action would be taken up and result would be intimated to audit.

Further reply is awaited.

Part-III-Minor Objections

-- Nil --

Reply to this report may be furnished within one month of its receipt.

-sd-
Audit Officer/OAD-III

Copy to:

The Principal,

Government Girls Polytechnic,

Surat -

For necessary action

D/Cmish
16/03/16
Audit Officer/OAD-III