

पंजीकृत डाक द्वारा



संख्या-ओएडी-3/सीट नं-7/टेक्निकल शिक्षण/पी.आर-24/2015-16/3447  
कार्यालय महालेखाकार (जनरल एवं सोशल सेक्टरऑडिट,) गुजरात,  
एनेक्सी भवन, रेसकोर्स रोड, पोस्ट बेग नंबर- 27,  
राजकोट 360001.  
दिनांक:- 4.03.2016

सेवा मे,  
द कमिशनर ऑफ टेक्निकल एज्युकेशन,  
ब्लॉक- 2, 2<sup>nd</sup> फ्लोर,  
डॉ जीवराज मेहता भवन,  
गांधीनगर - 382010

विषय:- कार्यालय द प्रिन्सिपल, गवर्नमेंट पोलिटेक्निक, वघई, ज़िला डांग के लेखों का 06/2006 से 01/2016 तक की अवधि का निरीक्षण प्रतिवेदन।

महोदय

उपरोक्त लेखों का 06/2006 से 01/2016 तक की अवधि का स्थानीय लेखापरीक्षा दिनांक 02/02/2016 से 09/02/2016 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 करे।

भवदीय,

— 8. —  
लेखा परीक्षा अधिकारी/ओएडी-III.

प्रतिलिपि प्रेषित / Copy to:

द प्रिन्सिपल,  
गवर्नमेंट पोलिटेक्निक,  
राजेन्द्रपुर, आहवा रोड,  
वघई  
ज़िला - डांग

दीपक 03/03/16  
लेखा परीक्षा अधिकारी/ओएडी-III.

Govt. Polytechnic,  
WAGHAI, Dist. Dang.

04 MAY 2016

Inward No. \_\_\_\_\_

Inspection Report on the accounts of the Office of the Principal, Government Polytechnic, Waghai, District Dang for the period 06/2006 to 01/2016 under Section 13 of Comptroller and Auditor General's (DP & CS) Act, 1971.

BY SPEED POST

NO. OAD-III/S-7/Edu.U/S-13/2015-16/PR-24

Office of the Accountant General  
(G&SSA), Gujarat,  
Annexe Building, Race Course Road,  
RAJKOT. 360 001.  
Date : .02.2016

To,  
The Commissioner of Technical Education,  
Dr. Jivraj Mehta Bhavan,  
Block No.2 , IInd floor,  
Old Sachivalaya,  
Gandhinagar-382 010

**Part-I (A):- Introductory**

The accounts of the Office of the Principal, Government Polytechnic, Waghai, District Dang for the period June, 2006 to January, 2016 were test checked locally between 02/02/16 and 09/02/16 under Section 13 of C&AG's (DP & CS) Act, 1971.

**Function of the Office**

To provide under graduate Technical Education in the field of Civil Engineering, Mechanical Engineering, Computer Engineering for the students.

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

Sr. No	Name	Post Held	Period
1	Shri A.D. Patel	Principal	1-6-06 to 18-9-06
2	Shri V.N. Desai	Principal	19-9-06 to 14-6-10
3	Shri N.A. Sangani	Principal	15-6-10 to 12-6-11
4	Shri B.V. Attarwala	Principal	13-6-11 to till date.

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

Year	GRANT			EXPENDITURE			(Amount in Rs lakh) SAVING		
	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN	TOTAL
2012-13	233.13	--	233.13	158.27	--	158.27	74.86	---	74.86
2013-14	306.60	--	306.60	292.56	--	292.56	14.04	--	14.04
2014-15	248.52	--	248.52	223.59	--	223.59	24.93	--	24.93

**Part I (B): Previous Audit**

-----NIL-----

## **Part I (C) Persistent Irregularities**

-----NIL-----

### **Part 1(D): Department Audit**

Departmental Audit was carried out by the office of the Commissioner of Technical Education, Gandhinagar for the period 2013-14. Departmental Audit for the remaining period may be carried out.

### **Part II : Current Audit**

#### **II(A): Major Irregularities**

-----NIL-----

#### **II(B): Other Irregularities**

##### **Para 1: Delay in crediting of Government receipts into Treasury**

As per Rule 25(1) of GTR 2000, all moneys received to government offices on account of Government receipts as far as possible, shall be paid in full within two next working days into treasury or Bank.

The scrutiny of the records revealed that government receipts were remitted into treasury through challans with delay of more than 03 days to 08 days as detailed below:

<b>Sr. No.</b>	<b>Date/Period of Receipt</b>	<b>Amount credited into Treasury(Rs)</b>	<b>Challans No.&amp; Date</b>	<b>Delay (Days)</b>
1.	06-09-2013	10,910	06/2013-14, 10-09-2013	04
2.	20-01-2014	24,500	16/2013-14, 25-01-14	05
3.	21-01-2014	40,395	16/2013-14, 25-01-14	04
4.	22-01-2014	21,625	16/2013-14, 25-01-14	03
5.	01-10-2014	1,560	9/2014-15, 09-10-14	08
6.	13-11-2014	2,550	13/2014-15, 19-11-14	06
7.	14-11-2014	12,520	14/2014-15, 19-11-14	05
8.	21-11-2014	3,125	15-16/2014-15, 27-11-14	06

On this being pointed out in audit, the Principal stated that due to shortage of staff, receipts were credited into Government account with delay. Henceforth, receipts would be credited timely into Government Account.

Further reply is awaited.

##### **Para 2:Non disposal of Idle/unserviceable items**

The scrutiny of the records, revealed that following items were idle/unserviceable since February-2014 as detailed below:

Sl. No	Item	No. of Item	Purchase date	Cost (Rs.)
1	Acer Computer System	30	13-09-2007	7,54,950
2	Dot matrix Printer, EPSON	01	13-09-2007	16,600
3	Inkjet Printer, HP Ks300	01	13-09-2007	6,000
			<b>Total</b>	<b>7,75,550</b>

On this being pointed out in audit, the Principal stated disposal of idle/unserviceable articles would be carried out in consultation with the Director Technical Education. This would be intimated to audit in due course.

Further reply is awaited.

**Para 3: Avoidable payment of electricity duty of Rs.3,62,158/-**

As per Section 13(a) of the Bombay Electricity Duty Act, 1958 (applicable in the State of Gujarat), non-residential Government premises are exempted from payment of electricity duty on the electricity consumed by them.

During test check of records/electricity bills of office, it was found that the electricity duty was paid on electric bills to the tune of Rs. 3,62,158/- during the period covered by audit. Thus, it had resulted in avoidable expenditure to the tune of Rs. 3,62,158/- (As per Annexure-A attached).


On this being pointed out in audit, the Principal stated that matter of electricity duty would be taken up with Gujarat Electricity Board and in future electricity duty would not be paid to the GEB. This would be intimated to audit in due course.

Further reply is awaited.

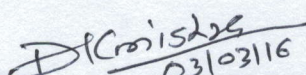
**Part-III-Minor Objections**

-- Nil --

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

  
Audit Officer/OAD-III

✓ Copy to:  
Principal  
Government Polytechnic,  
Rajendrapur, Ahwa Road,  
Waghai, Dist. Dang  
For information and necessary action.

  
03/03/16  
Audit Officer/OAD-III