



महालेखाकार (लेखा परीक्षा)-II
महाराष्ट्र, नागपूर-440001
 'लेखापरीक्षा भवन', डाक थैली क्र. 220,
 सिविल लाईन्स, नागपूर-440001

ACCOUNTANT - GENERAL (Audit)-II
MAHARASHTRA, NAGPUR-440001
 'Audit Bhavan', Post Bag No. 220,
 Civil Lines, Nagpur-440001



क्रमांक / No.:

दिनांक / Date :

सं. बा.ले.प.वि.(मु.)-II/नि.प्र./12/2013-18/38

दिनांक: 12/07/2018

प्रति,
 प्रिन्सिपल,
 शासकीय तंत्र निकेतन,
 खांडेश्वरी मंदिर के पास, नाथापुर रोड,
 बीड-431122

विषय: 01.04.2013 से 31.05.2018 तक के लेखाओं पर निरीक्षण प्रतिवेदन।

महोदय/महोदया,

1. आप के कार्यालय के लेखाओं का निरीक्षण प्रतिवेदन से एक माह के अंदर अनुपालन करने के लिए प्रेषित की जाती है।
2. यह निरीक्षण प्रतिवेदन लेखापरीक्षित कार्यालय/विभाग/संस्था द्वारा सप्लाय कराई गयी जानकारी के आधार पर तैयार किया गया है। कार्यालय महालेखाकार (लेखापरीक्षा)-II, महाराष्ट्र, नागपुर लेखापरीक्षित कार्यालय/विभाग/संस्था द्वारा किसी भी असूचित या/और गलत जानकारी की जिम्मेदारी को अस्वीकार करता है।
3. परीच्छेद जिन्हे निरीक्षण प्रतिवेदन से निकाला जा रहा है पत्र के साथ संलग्न है।
4. यह पत्र महालेखाकार (सामान्य एवं सामाजिक क्षेत्र) द्वारा अनुमोदित है।

भवदीय

(Signature)
 वरिष्ठ लेखापरीक्षा अधिकारी/बा.ले.प.वि.(मु.)-II
 दिनांक: 10/07/2018

सं. बा.ले.प.वि.(मु.)-II/न.प्र./12/2013-18

निरीक्षण प्रतिवेदन/अनुपूरक लेखा टिप्पणी निम्नलिखित को भी सूचना एवं आवश्यक कार्यवाही हेतु भेजे जा रहे हैं।

1. सचिव, महा. शासन, उच्च व तंत्र शिक्षण, मंत्रालय, मुंबई-32
2. संचालक, तंत्र शिक्षण संचालनालय, महा. राज्य, मुंबई
3. उपसंचालक, तंत्र शिक्षण विभाग, विभागीय कार्यालय, औरंगाबाद

सा. तंत्र निकेतन, बीड.

2237
 04 AUG 2018

(Signature)
 वरिष्ठ लेखापरीक्षा अधिकारी/बा.ले.प.वि.(मु.)-II

5 निम्नलिखित परिच्छेदों को निरीक्षण प्रतिवेदन से निकाला जा रहा है ।

क्र.	लेखा परीक्षा की अवधि		अन्तरसंवेक्षण	परिच्छेद क्र.
	से	तक		
1	01.06.2010	31.03.2013	U/S -13	Part-III, Para I

Shamshad 12/10
वरिष्ठ लेखापरीक्षा अधिकारी / बा.ले.प.वि.(मु.)-II

Inspection Report on the accounts of the O/o the Principal, Government Polytechnic, Beed for the period from 01.04.2013 to 31.05.2018 under section 13 of the CAG's (DPC) Act 1971

PART-I: INTRODUCTION

1. OVERVIEW

Assessment Procedure

Government Polytechnic, Beed is imparting technical industrial training to students. The course is of 3 years duration. Government Polytechnic, Beed is having 5 types of trades viz Diploma in Civil Engineering, Mechanical, Electronics, Printing and Computer Science. The Principal is administrative and technical head of the institute and is responsible of assessing the staff requirement and utilization of government funds. Government Polytechnic, Beed is also conducting tests of cement, concrete blocks, building material, iron rods, etc for which fees is charged as per government norms.

2. BUDGET AND EXPENDITURE

The Budget and Expenditure incurred on account of Pay and Allowances (P&A), Travel Expenses (TA) and Contingencies during last three years was as under:

Years	(Rs. in lakh)					
	P&A		TA		Contingencies	
	Budget	Expenditure	Budget	Expenditure	Budget	Expenditure
2013-14	706.60	425.70	1.30	1.08	27.59	26.66
2014-15	404.04	378.00	1.20	0.92	52.98	38.96
2015-16	484.00	463.61	1.68	0.99	27.81	26.86
2016-17	627.21	627.21	2.38	2.38	30.27	30.27
2017-18	698.71	673.34	2.30	2.19	48.99	38.48
2018-19 (expenditure up to May-18)	475.93	109.13	2.43	0.13	27.01	4.30
Total	3396.49	2676.99	11.29	7.69	214.65	165.53

The position of grant received and expenditure incurred under plan and non plan scheme was as under:-

Name of Scheme	Sub-head	2013-14		2014-15		2015-16		2016-17		2017-18	
		Grt	Exp	Grt	Exp	Grt	Exp	Grt	Exp	Grt	Exp
Plan	22030211	39.95	39.70	Nil	Nil	Nil	Nil	5.22	4.49	10.00	0.34
	22030686	Nil	Nil	Nil	Nil	Nil	Nil	0.08	0.08	8.50	1.28
	42026193	Nil	Nil	7.46	7.46	7.61	5.86	Nil	Nil	Nil	nil

3. SCOPE OF AUDIT

A test checks on the accounts of the O/o the Principal, Government Polytechnic, Beed for the period from 01.04.2013 to 31.05.2018 was conducted between 19-6-2018 to 26-6-2018.

4. AUDIT OBJECTIVES

- To assess as to whether the provisions of the applicable laws, rules and regulations made there under and various orders and instructions issued by the competent authority are being complied with.
- To evaluate the reliability of internal controls.

5. AUDIT CRITERIA

Audit was conducted subject to the following criteria:

- Maharashtra Treasury Rules, 1968, Volume-I.
- Government Resolutions issued by various departments of the Government of Maharashtra.

6. AUDIT TEAM

A test check on the accounts of the O/o the Principal, Industrial Technical Institute, Beed for the period from 01.04.2013 to 31.05.2018 was conducted by the Local Audit party no.IV consisting of Shri. N.N.Thakre, Assistant Audit Officer and Shri Vikram Kumar, Sr. Auditor of the office of the Accountant General (Audit)-II, Maharashtra, Nagpur from 19.06.2018 to 26.6.2018 under the supervision of Shri S. B. Kulkarni, Sr. Audit Officer.

7. PREVIOUS AUDIT

Previous audit was conducted by LAP-VIII under the supervision of Shri G. Y. Khobragade, Sr. Audit Officer.

8. DISCLAIMER

The Inspection Report has been prepared on the basis of the information furnished and records made available by the office of the Principal, Government Polytechnic, Beed. The office of the Accountant General (Audit)-II, Maharashtra Nagpur disclaims any responsibility of mis-information and /or non-information on the part of the auditee unit.

PART-II - AUDIT FINDINGS

Section-A (Part-II-A)

Para.1: Blocking of funds of Rs 96.86 lakh due to incomplete work

The work of construction of 'Hostel for 54 Girls' was administratively approved by Director of Technical Education in September 2013 for Rs 100 lakh. The work was to be got executed by Public Works Division, Beed.

PWD, Beed issued the work order on 25 January 2014 for completion in one year period. The work was allotted to "Labour Co-operative Society". The work was completed on 10 August 2014.

The Principal, Government Polytechnic, Beed had released funds to PWD as below-

- | | |
|-------------------|------------------------|
| 1) 3 July 2012 | - Rs 20.00 lakh |
| 2) 22 April 2014 | - Rs 42.00 lakh |
| 3) 14 August 2014 | - Rs 28.00 lakh |
| 4) 11 August 2015 | - <u>Rs 07.47 lakh</u> |
| Total | Rs 97.47 lakh |

As per PWD, Beed monthly progress report of May 2018, an expenditure of Rs 96.86 lakh was incurred on construction.

Scrutiny of records revealed that though building works were completed in August 2014, the Deputy Engineer, PW Sub Division, Beed had written to Principal, Government Polytechnic, Beed only on 20 February 2018 to take over the building.

The Government Polytechnic, Beed vide letter dated 20 February 2018 intimated the PWD that some works related to water supply, electrification was incomplete while drainage line and window panes were broken. The same was also intimated to Superintending Engineer, Public Works Circle, Osmanabad on 29 May 2018.

Thus, even after completion of building work, the hostel could not be handed over to Government Polytechnic, Beed for utilisation for girls. Also the existing hostel was not sufficient to occupy the girls and this was intimated by Principal in June 2017. It was also seen that there were no records available to show that the Govt Polytechnic, Beed had taken up the matter frequently with PWD after 2014 to complete the building works so as to occupy it. Further, it could not be understood how PWD released the work of Rs 1 crore to Labour Cooperative Society (LCS) since the limit of allotment to LCS is only Rs 3 lakh.

As such the expenditure of Rs 96.86 lakh had been blocked besides the condition of the building is getting damaged day by day.

On being pointed out, the Principal stated (June 2018) that correspondence with PWD was regularly made to hand over the building. Regarding allotment of work to Labour Cooperative Society it was stated that it was the decision of PWD.

Further progress in the matter may be intimated to audit.

Section-B (Part-II-B) Other Incidental Findings

Para.2: Irregular Purchase of consumables for store

As per the Budget Statement for the year 2017-18, budget limit restricted for material supply was Rs 4.30 lakh and the expenditure incurred was Rs 4.27 lakh.

Scrutiny of the Consumable Purchase Register No 1 maintained by the Stores Section revealed that -

- 1) During the year 2017-18, purchases of Rs 8,63,441 was made of which expenditure of Rs 5,77,266 was related to purchases of stores for various workshops. The remaining purchases related to computer accessories like anti-virus, cable, hard disk, cartridge, DVD, cells, keyboards, mouse and other consumables like godrej locks, glass, TV stand, etc.
- 2) There were total 64 entries for purchases during 2017-18 of which 62 number of entries were not signed /attested by the Principal.
- 3) Out of 17 purchases made on 'indents', in 13 purchases indent number and date was not mentioned.
- 4) It is interesting to note that for the purchases made during 2017-18, respective entries in other registers viz Workshop Consumable Register No 2, General Consumable Register No 1, Computer Consumable Register No 5, etc is taken. However, further utilization of these purchases is not noted in the these registers. It is also observed that utilization entries after the year 2016 are not taken in these registers. This means that the purchases made during 2017-18 for Rs 8.63 lakh_ is pending for utilization.

Instances:

- a) M S Angle 108 kg, M S Plate 50 kg, M S Round 200 kg valuing Rs 24001 was purchased on 16-11-2017 (page no 94 of Register No 1). there corresponding entries n Workshop Register no 2 was taken page no 1, 11 and 43. Scrutiny of

these pages revealed that there is no consumption of these material after January 2016.

- b) Welding Rod 12 nos, nails, fevicol, nut bolts week saw frame valuing Rs 10953 were purchased on 16-11-2017. The corresponding entries of these material was taken in Workshop Register No 2 at page no 13, 20, 84, 85, 104,105 and 106. Scrutiny of these pages revealed that there is no consumption of these material after April 2016.

In reply the Principal stated (June 2018) that matter would be examined and compliance will be submitted to audit.

Further compliance may be submitted to audit.

Para.3: Drawal of funds to prevent budget grants

As per the provisions contained in Maharashtra Treasury Rules, no money should be drawn unless required for immediate disbursement.

Scrutiny of the cash book revealed that an amount of Rs 2,41,188 was drawn in March 2017 for payment of material supply. The bill no was 182 dated 25-3-2017. However, the said amount was still pending for payment as the requisite material was not supplied till date of audit (June 2018).

Thus drawal of funds just to prevent lapse of budget grant was unjustified.

In reply the Principal stated (June 2018) that matter would be examined and compliance will be submitted to audit.

Further compliance in the matter may be submitted to audit.

PART-III: Outstanding Paras from previous inspection report
Inspection Report period 01- 06-2010 to 31-03- 2013

--Nil--

PART-IV: ACKNOWLEDGEMENT

A) Following personnel held the charge of the post of the Principal, Government Polytechnic, Beed during the period covered by audit.

S. No.	Name	From	To
1	Shri V. S. Deshmukh	09.04.2012	30.06.2016
2	Shri M. K. Malik	01.07.2016	23.09.2016
3	Shri M. R. Lohokare	24.09.2016	Till date

B). The office of the Accountant General (Audit)-II, Maharashtra, Nagpur acknowledges with thanks for the cooperation extended by the Principal, Government Polytechnic, Beed in the smooth conduct of audit.

To-the-point replies to the Inspection Report be sent within four weeks from the date of issue of Inspection Report. This will enable us to take into account the Department views before the Inspection Report Para(s) is processed further.


Sr. Audit Officer/OAD(HQ)-II