



Indian Audit and Accounts Department  
Office of the Accountant General  
(General and Social Sector Audit)  
Annexe Building, Race Course Road  
Gujarat, Rajkot-360001  
Camp : Rajkot

OAD Party No-IV/HM-04

Date: 29-12-2016

(To be returned in original with reply immediately)

Subject: Non fulfilment of AICTE norms for sanctioned strength of faculty.

As per norms of "Approval Process Handbook 2016-17" of All India Council for Technical Education (AICTE) for Faculty and students ratio was fixed 1:20 (One faculty on 20 students) based on sanction strength for technical institution/ Diploma. This Hand Book is a legal Document as per AICTE Act 1987.

During the scrutiny of various files related to quality of education and AICTE norms, it was observed that, Government Polytechnic College, Rajkot faculty and students ratio was found with a shortage of 33% to 38% (Approx Ratio 1:31) that ~~is~~<sup>doe</sup> not full filled AICTE norms. Last four year observation form 2013-14 to 2016-17 details as below.

| Year       | Sanction strength of students | Required sanction strength of faculty as per AICTE norms | Actual strength of faculty in college | Shortfall of faculty as per AICTE norms | Shortage of faculty in percentage as per AICTE norms (%) |
|------------|-------------------------------|--|---------------------------------------|---|--|
| 2013-14    | 3780                          | 189  | 117                                   | 72                                      | 38   |
| 2014-15    | 3780                          | 189  | 120                                   | 69                                      | 36   |
| 2015-16    | 3780                          | 189  | 121                                   | 68                                      | 36   |
| 2016-17    | 3780                          | 189  | 118                                   | 71                                      | 37   |
| As on date | 3780                          | 189  | 125                                   | 64                                      | 33   |

Due to shortage of faculty as shown above quality of education affects and attention required by students suffer. This is also effect the result of students for previous period. The principal may offer his remark. Reasons for the same may be furnished to audit.

This is brought to notice.

  
Asst Audit Auditor

  
Audit Officer/OAD Party No.-IV

To  
Principal,  
Government Polytechnic,  
Rajkot





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Annexe Building, Race Course Road  
Gujarat, Rajkot-360001

(To be returned in original with reply immediately)

OAD Party No-IV/HM-05

Camp:-Rajkot  
Date:-29-12-2016

**Subject: 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 January 2016 to December 2016 an amount of Rs. **25618/-** 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. **25618/-** along with amount paid on account of electricity duty for the period prior to January 2016 may also be recovered under intimation of audit.

The Principal, Govt. Polytechnic, Rajkot may offer his remarks.

*Ashok Kumar*  
29.12.16  
Sr. Auditor

*D. K. Mishra*  
29/12/16  
Audit Officer/ OADP-IV

To,  
The Principal,  
Government Polytechnic,  
Rajkot.



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(To be returned in original with reply immediately)

OAD Party No-IV/HM-05

Camp:-Rajkot  
Date:-29-12-2016

Subject: 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 January 2016 to December 2016 an amount of Rs. 25618/- 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. 25618/- along with amount paid on account of electricity duty for the period prior to January 2016 may also be recovered under intimation of audit.

The Principal, Govt. Polytechnic, Rajkot may offer his remarks.

*Prashant Kumar*  
29.12.16  
Sr. Auditor

*D K Mishra*  
29/12/16  
Audit Officer/ OADP-IV

To,  
The Principal,  
Government Polytechnic,  
Rajkot.





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Camp : Rajkot

OAD Party No-IV/HM-06

Date: 30.12.2016

(To be returned in original with reply immediately)

**Subject: Irregularities in making payment to supplier.**

Scrutiny of the voucher file and purchase file for the audit period, it was revealed that payment of Rs. 3.67 lakh had been paid to three supplier on zerox copy of bill by the Principal, Government Polytechnic, Rajkot. Original bill had not produced for payment, which is irregular.

**Details of bills produced by the supplier are as under.**

| Sr. No. | Name of supplier                            | Name of equipment                       | Amount (in Rs.) | Remarks  |
|---------|---|---|-----------------|--|
| 1       | Ashapuri Industries, Ahmedabad              | Faculty Chair                           | 104525          | Zerox copy of bill attached (payment made to supplier on 08.03.2016) |
| 2       | Ashapuri Industries, Ahmedabad              | Computer chair and Student notice board | 156875          | Zerox copy of bill attached( payment made to supplier on 14.03.2016) |
| 3       | Shreyans Industries, Ahmedabad              | Supporting Staff Chair                  | 14870           | Zerox copy of bill attached( payment made to supplier on 17.03.2016) |
| 4       | Jay Mahavir Furniture & Interior, Ahmedabad | Laboratory stool                        | 91200           | Zerox copy of bill attached( payment made to supplier on 17.03.2016) |
|         |   | Total                                   | 367470          |  |

Reason for payment made to supplier without obtaining the original bill may be stated to audit.

It was further noticed that procedure of AT (acceptance of tender) had been done by the Commissionerate of Technical Education, Gandhinagar for supplying the equipment and other items. As per terms and condition no.2 of AT (Annexure-II) that Excise duty would be NIL on supplied items. Further it was noticed that Commissioner of Technical Education had been given order (as per AT made on 22.12.2015) to M/S Pearl Furniture Pvt. Ltd. Rajkot for

supplying the Executive Table-Class-I and Supporting Staff Table. Both the items were supplied by the supplier on 05.03.2016 and total excise duty Rs. 11542/- (at 12.5%) had been charged by the supplier in the bill produced for payment which is irregular and required to recover from the supplier.

Principal may offer his remarks.

*D. Krishna*  
30/12/16  
Audit Officer

To,  
The Principal,  
Government Polytechnic, Rajkot

store - *[initials]*  
A/C *[initials]*



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OAD Party No-IV/HM-07

Camp:-Rajkot  
Date:-02-01-2017

**Subject: Improper maintenance of ABC Register.**

As per Finance Department resolution No. TJR/1078/3583(79)/2 dated 17-10-1979 every department/office is required to maintain ABC register, which contains information such as Full time scale of pay, marital status, Date of joining, Date of confirmation of service, Withdrawal of GPF etc.

During test check of records of Govt. Polytechnic Rajkot, it is noticed that computerized ABC Register is maintained in the office and after completion of financial year the register is being printed and banded. Payment and other entries had not authenticated by Head of office i.e. Principal. Further it is noticed that the ABC register had not maintained as per Finance Department resolution No. TJR/1078/3583(79)/2 dated 17-10-1979 (i.e. marital status, date of joining, date of confirmation of service etc are not mention in the register).

Since the ABC register is the permanent register and service verification certificate and last pay certificate can be issued on the basis of ABC register.

However, in the absence of ABC Register for the period from 01-04-2016 to 31-12-2016, correctness of payment made to the staff members could not be verified.

The Principal, Govt. Polytechnic, Rajkot may offer his remarks.

*Ashok Kumar*  
Sr. Auditor 2-1-17

*P. Mishra*  
02/01/17  
Audit Officer/ OADP-IV

To,  
The Principal,  
Government Polytechnic,  
Rajkot.

*02-01-2017*





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**Office of the Accountant General**  
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**Annexe Building, Race Course Road**  
**Gujarat, Rajkot-360001**  
**Camp : Rajkot**  
**Date: 04.01.2017**

**OAD Party No-IV/HM-08**

*(To be returned in original with reply immediately)*

**Subject: Theft of CCTV camera.**

An agreement was executed between Gujarat Industrial Security Force Society and Principal Government Polytechnic, Rajkot on 08.03.2016 for the period from 01.04.2016 to 31.03.2017 for the purpose of ensuring security of property and premises of Government Polytechnic, Rajkot.

As per term and condition no. 6 between the first party (Government Polytechnic, Rajkot) and Second party (GISFS) stated that:

In case of theft or any other incident the F.I.R shall be made jointly by the second Party i.e. GISFS as well as the concerned designated officer of the First Party without fail on the very same day when such incident takes place. GISFS shall pay the loss incurred in such event.

It was noticed from the records that total 37 Hikvision Camera (CCTV) at the cost of Rs. 12943 per camera had been installed on 30.06.2016 in the Government Polytechnic, Rajkot.

Further it was noticed that 2 CCTV camera had been theft on 10.10.2016 from the Electrical department and 2 CCTV camera had been theft on 15.10.2016 from the Metallurgy department. F.I.R had been lodged in thorana police Station on 25.10.2016 for all the 4 CCTV cameras.

In this connection following information may be furnished to audit.

1. Reason for delay in lodging the F.I.R (25.10.2016) whereas the first incident of theft of CCTV camera was took place on 10.10.2016.
2. Whether any action had been taken by the Principal to Security agency (GISFS) as all the security guard and security supervisor were present on both the day (10.10.2016 and 15.10.2016) when the incident of theft had been taken place in the premises of the Government Polytechnic, Rajkot.
3. Whether the loss have been recouped <sup>from</sup> the GISFS as per condition no.6 of agreement.

*D. Mishra*  
Audit Officer 04/01/17

**To, Principal, Government Polytechnic, Rajkot**



Indian Audit and Accounts Department  
Office of the Accountant General  
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Camp : Rajkot  
Date: 04.01.2017

OAD Party No-IV/HM-09

**Subject: Irregular execution of agreement in respect of security services.**

As per circular dated 31.08.2012 issued by the Commissionerate of Technical Education, Gujarat State that after the completion of the contract executed with the GISFS, new agreement would be made for one year with respective institutes.

It was noticed from the records that Chief Executive Officer, GISFS, Ahmedabad had sent a letter to the Principal, Government Polytechnic, Rajkot on 08.03.2016 with reference to the execution of agreement for providing the security services to the Government Polytechnic, Rajkot for the period from 01.04.2016 to 31.03.2017. A copy of agreement duly signed by the official of GISFS dated 08.03.2016 had also sent with direction that the official of government polytechnic may signed this agreement. The official of Government polytechnic had signed the agreement on 17.03.2016. This shows that agreement had not been executed on the same day and same place in the presence of the both the parties which violets the terms and condition of the agreement.

It was further noticed that as per condition no.23 of agreement that indoor and outdoor videography of the all laboratories, class rooms and other properties of the institutes should be done in the presence of the first party and second party. The cost of videography shall be borne by the GISFS. The proof of videography of the premises had not provided to audit, which violets the condition of the agreement.

Principal may offer his remarks.

*D. Krishna*  
04/01/17  
Audit Officer

To,  
Principal, Government Polytechnic,  
Rajkot.





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(To be returned in original with reply immediately)

OAD Party No-IV/HM-10

Camp:-Rajkot  
Date:- 05-01-2017

**Subject:- Discrepancies in maintenance of Service Books.**

Following discrepancies were noticed during the scrutiny of service books of officials of Government Polytechnic, Rajkot:-

1. In case of Shri R. R. Makwana (Lecturer, applied Mechanics), He had availed (05 + 03 + 04 =) 12 days Medical Commuted Leave from 14-12-2015 to 18-12-2015, 04-02-2016 to 06-02-2016 and 05-08-2016 to 08-08-2016. Further, he had availed 05 days Earned Leave from 27-01-2015 to 31-01-2015. But all the above leaves were not deducted from his leave account. It was also noticed that Earned leave account had not updated from 01-08-2009.
2. In case of Shri Raghavbhai Pithabhai Hadiya (Lecturer, Chemical Engineering), he had joined as lecturer, chemical engineering in Government Polytechnic on 28-07-2015 but his pay scale and grade pay had not mentioned and certified by the HOD (Principal) till the date of audit.

The Principal, Govt. Polytechnic, Rajkot may offer his remarks in this regard.

  
Sr. Auditor

  
Audit Officer/ OADP-IV

To,  
The Principal,  
Government Polytechnic,  
Rajkot.



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(To be returned in original with reply immediately)

OAD Party No-IV/HM-11

Camp:-Rajkot  
Date:- 07-01-2017

Subject: Irregularities in maintenance of cash book.

As per Gujarat Treasury Rule 2000, 28 (i) to (vi) every officer receiving money on behalf of the Government should maintain a cash book in form G.T.R.2 and all monetary transactions should be entered in the cash book as soon as they occur and attested by the head of the office in token of check.

Following irregularities were noticed during scrutiny of cash book of Government Polytechnic, Rajkot for the year 2015-16 and 2016-17 (i.e. January 2016 to December 2016).

- (a) There were overwriting and corrections by whitener noticed at page no 11,22,23,36,39,46,47,48,50,78,79,90 and 99 in old cash book and at page no 2,5,7,16,21,22,30 and 37 in new cash book.
- (b) The Principal, Government Polytechnic Rajkot has DDO powers in respect of B.K. Modi Government Pharmacy College and all monetary transaction occurred on behalf of B.K. Modi Government Pharmacy College were not recorded in the cash book of Government Polytechnic, Rajkot.

Some of the illustrative cases were detailed below:

| Sr No | Date       | Voucher No. | Bill Type       | Amount (Rs) |
|-------|------------|-------------|-----------------|-------------|
| 1.    | 03-03-2016 | 20          | T A Bill        | 9465/-      |
| 2.    | 03-03-2016 | 22          | Contingent Bill | 54840/-     |
| 3.    | 03-03-2016 | 30          | Pay Bill        | 1216705/-   |
| 4.    | 03-03-2016 | 31          | Pay Bill        | 182244/-    |
| 5.    | 03-03-2016 | 32          | Pay Bill        | 312438/-    |
| 6.    | 03-03-2016 | 37          | Pay Bill        | 29550/-     |
| 7.    | 04-03-2016 | 50          | Contingent Bill | 5061/-      |
| 8.    | 08-03-2016 | 73          | Pay Bill        | 317542/-    |
| 9.    | 09-03-2016 | 87          | Medical Bill    | 93614/-     |
| 10.   | 09-03-2016 | 88          | Pay Bill        | 164533/-    |
| 11.   | 09-03-2016 | 89          | Pay Bill        | 7998/-      |
| 12.   | 09-03-2016 | 90          | Contingent Bill | 3596/-      |
| 13.   | 09-03-2016 | 91          | Medical Bill    | 15110/-     |
| 14.   | 09-03-2016 | 92          | Pay Bill        | 376783/-    |
| 15.   | 09-03-2016 | 94          | T A Bill        | 5438/-      |
| 16.   | 09-03-2016 | 95          | T A Bill        | 3180/-      |
| 17.   | 10-03-2016 | 96          | T A Bill        | 20590/-     |

|     |            |     |                 |          |
|-----|------------|-----|-----------------|----------|
| 18. | 10-03-2016 | 97  |                 |          |
| 19. | 10-03-2016 | 98  | T A Bill        | 20590/-  |
| 20. | 19-03-2016 | 130 | T A Bill        | 22373/-  |
| 21. | 21-03-2016 | 144 | Contingent Bill | 1680/-   |
| 22. | 21-03-2016 | 145 | T A Bill        | 560/-    |
| 23. | 21-03-2016 | 146 | T A Bill        | 12013/-  |
| 24. | 21-03-2016 | 147 | T A Bill        | 7693/-   |
| 25. | 21-03-2016 | 148 | T A Bill        | 5050/-   |
| 26. | 21-03-2016 | 149 | T A Bill        | 6736/-   |
| 27. | 21-03-2016 | 152 | T A Bill        | 9274/-   |
| 28. | 21-03-2016 | 154 | T A Bill        | 1466/-   |
| 29. | 29-03-2016 | 188 | Contingent Bill | 4000/-   |
| 30. | 29-03-2016 | 189 | Contingent Bill | 342912/- |
| 31. | 29-03-2016 | 191 | Contingent Bill | 206330/- |
| 32. | 29-03-2016 | 192 | Contingent Bill | 64231/-  |
| 33. | 29-03-2016 | 193 | Contingent Bill | 45150/-  |
| 34. | 29-03-2016 | 194 | Contingent Bill | 76046/-  |
| 35. | 29-03-2016 | 195 | Contingent Bill | 8716/-   |
| 36. | 29-03-2016 | 199 | Contingent Bill | 386925/- |
| 37. | 29-03-2016 | 200 | Pay Bill        | 723056/- |
| 38. | 29-03-2016 | 201 | Contingent Bill | 9200/-   |
| 39. | 29-03-2016 | 204 | Contingent Bill | 29677/-  |
| 40. | 29-03-2016 | 205 | Contingent Bill | 85382/-  |
| 41. | 29-03-2016 | 207 | Contingent Bill | 475000/- |
| 42. | 29-03-2016 | 208 | Contingent Bill | 9862/-   |
| 43. | 29-03-2016 | 209 | Contingent Bill | 103780/- |
| 44. | 29-03-2016 | 214 | Contingent Bill | 44134/-  |
| 45. | 29-03-2016 | 215 | Contingent Bill | 39163/-  |
| 46. | 29-03-2016 | 216 | Contingent Bill | 292502/- |
| 47. | 29-03-2016 | 218 | Contingent Bill | 7629/-   |
| 48. | 29-03-2016 | 219 | Contingent Bill | 22667/-  |
| 49. | 29-03-2016 | 220 | Contingent Bill | 5840/-   |
| 50. | 29-03-2016 | 223 | Contingent Bill | 359641/- |
|     |            |     | Pay Bill        | 265759/- |

The above monetary transaction and the other same should be recorded in the cash book of Government Polytechnic Rajkot.

The Principal, Govt. Polytechnic, Rajkot may offer his remarks in this regard.

*Ashok Kumar*  
7.1.17  
Sr. Auditor

*D. Mishra*  
7/1/17  
Audit Officer/ OADP-IV

To,  
The Principal,  
Government Polytechnic,  
Rajkot.





Indian Audit and Accounts Department  
Office of the Accountant General  
(General and Social Sector Audit)  
Annexe Building, Race Course Road  
Gujarat, Rajkot-360001  
Camp: Jamnagar

OAD Party No-V/HM-03

Date:- 29-12-2016

(To be returned in original with reply immediately)


**Subject :- Idle / Unserviceable / Vehicles / articles / equipments / machinery etc..**

List of articles / equipment / machineries lying idle / Unserviceable may be furnished in the following proforma:

| Sl. No. | Name of article / machinery / equipment | Date of receipt | Cost of article / machinery (book value) | Date from which idle | Action taken for replacing / condemnation / disposed off the article / machinery | Remarks if any |
|---------|---|-----------------|--|----------------------|--|----------------|
| 1       | 2                                       | 3               | 4  | 5                    | 6  | 7              |
|         |   |                 |  |                      |  |                |

If any, the action taken for these articles may be intimated to audit.

  
Sr. Auditor

  
Audit Officer/OAD Party No.-IV

To,  
To  
Principal,  
Government Polytechnic,  
Rajkot



Indian Audit and Accounts Department  
Office of the Accountant General  
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Annexe Building, Race Course Road  
Gujarat, Rajkot-360001  
Camp : Rajkot

OAD Party No-IV/HM-02

Date: 29-12-2016

(To be returned in original with reply immediately)

**Subject: Expenditure**

Details of Grants (Grants-in-aid), received and expenditure incurred there from during last three years may be furnished to audit in the proforma given below:

(Rs. in lakh)

| Year                       | Grant received |          | Expenditure incurred |          | Excess(-)/ Savings(+) |          |
|----------------------------|----------------|----------|----------------------|----------|-----------------------|----------|
|                            | Plan           | Non Plan | Plan                 | Non Plan | Plan                  | Non Plan |
| 2014-15                    |                |          |                      |          |                       |          |
| 2015-16                    |                |          |                      |          |                       |          |
| 2016-17<br>till<br>12/2016 |                |          |                      |          |                       |          |

Further, details of expenditure may be furnished in the proforma given below:

(Rs. in lakh)

| Sl. No. | Nature of expenditure                      | 2014-15 | 2015-16 | 2016-17<br>till<br>12/2016 |
|---------|--|---------|---------|----------------------------|
| 1       | Expenditure of works/ projects/ programmes |         |         |                            |
| 2       | Schemes & other development Expenditure    |         |         |                            |
| 3       | Salaries and establishment expenditure     |         |         |                            |
| 4       | Contingencies Expenditure                  |         |         |                            |
| 5       | Other Expenditure                          |         |         |                            |

*Ashok Kumar*  
29.12.16  
Sr. Auditor

*D. K. Mishra*  
Audit Officer/OAD Party No.-IV

To  
Principal,  
Government Polytechnic,  
Rajkot

पंजीकृत डाक द्वारा



सेवामे/ To,

द प्रिन्सिपल

गवर्नमेंट पॉलिटेक्निक,

आजी डेम के पास, भावनगर रोड,

राजकोट-360003

### REMINDER

संख्या-ओएडी-3/सीट न.-7/पी.आर-21/2015-16/टेक्निकल शिक्षण/1425

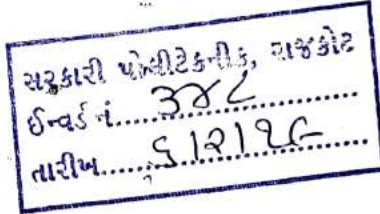
कार्यालय प्रधान महालेखाकार,

(सामान्य एवं सामाजिक क्षेत्र लेखा परीक्षा), गुजरात

एनेक्सी भवन, रेसकोर्स रोड, पोस्ट बेंग नंबर- 27,

राजकोट-360001

दिनांक:- 01/02/2019



विषय: कार्यालय द प्रिन्सिपल, गवर्नमेंट पॉलिटेक्निक, राजकोट के लेखों का निम्नलिखित अवधि का निरीक्षण प्रतिवेदन ।

संदर्भ: ओएडी-3/सीट न.-7/पी.आर-21/2015-16/टेक्निकल शिक्षण/हि. जा. संख्या-1482-83

दिनांक -29-12-2016.

महोदय,

उपरोक्त दर्शाये गये संदर्भ एवं विषय के संबंध में निम्नलिखित बकाया लेखा परीक्षा आपत्तियों का जवाब देने की शीघ्र कार्यवाही करे।

पारा संख्या 1 के संबंध में जवाब कमिशनर ऑफ टेक्निकल एडुकेशन, गांधीनगर द्वारा भेजें।

लेखा परीक्षा अधिकारी/ओ.ए.डी.-III

प्रति:-

द कमिशनर ऑफ टेक्निकल एडुकेशन,

ब्लॉक नं-2 सेकंड फ्लोर,

डॉ. जीवराज मेहता भवन, गुजरात स्टेट,

गांधीनगर-382010

हो

लेखा परीक्षा अधिकारी/ओ.ए.डी.-III