Office of the Principal Government Polytechnic For Women * KAKINADA 3. *
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17-10-24
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TO
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for immediate action.
17/10/24

GOVERNMENT OF ANDHRA PRADESH

OFFICE OF THE
COMMISSIONER TECHNICAL EDUCATION
ANDHRA PRADESH:: MANGALAGIRI

Memo No:AII/GPW-Kakinada/2024 **Dated:09.10.2024**

Sub: Technical Education – Audit Section - Departmental Audit Report on the Accounts of Government Polytechnic for Women, Kakinada for the year 2023-24 – Audit reports - Communicated- Regarding.

Ref: 1. Memo.No.AII/Audit/2023, Dated.01.03.2023 of the Director of Technical Education, A.P. Mangalagiri.

2. Lr.No.A2/Audit/1032/2022, dated.26.09.2024 of the RJDTE, Kakinada received on 30.09.2024.

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OS
17/10/2024

The Departmental audit reports on the accounts of the Government Polytechnic for Women, Kakinada for the year 2023-24 was conducted by the O/o Regional Joint Director of Technical Education, Kakinada from 02.02.2024 to 10.02.2024 and which the audit reports submitted are here with communicated.

17/10/24

The Principal, Government Polytechnic for Women, Kakinada is hereby directed to take necessary action as stated in the report and furnish the replies together with documentary evidence wherever necessary to this office with in a 15 days from the date of receipt of this memo.

Sd/- V. PADMA RAO
JOINT DIRECTOR

To
The Principal, Government Polytechnic for Women, Kakinada for information and for necessary action.

A. Rajasekhar 9-10-24
Assistant Director(Audit)

A1/A2 —
B —
stores —
scholarship —

Exams —
Hostel —

AUDIT REPORT ON THE ACCOUNTS OF GOVERNMENT POLYTECHNIC FOR WOMEN, KAKINADA

1.	NAME OF THE INSTITUTION	: GOVT. POLYTECHNIC FOR WOMEN, KAKINADA.
2.	NAME OF THE HEAD OF THE INSTITUTION	: Sri T.V.Raja Sekhar from 08-11-2018 to till date
3.	MEMBERS OF THE AUDIT PARTY	: 1) Sri P.Karunakar Joshi,, Asst.Director (N.T.) 2) Sri N.Ramji Ambedkar, O.S 3) Sri K.Ravi Kumar, Sr.Asst
4.	PERIOD OF AUDIT	: 02-02-2024 to 10-02-2024
5.	PERIOD TO WHICH AUDIT CONDUCTED	: 24-07-2018 to 17-02-2024
6.	MAJOR IRREGULARITIES	: As per list
7.	MINOR IRREGULARITIES	: As per list
8.	PREVIOUS DEPARTMENTAL AUDIT REPORTS/PARAS PENDING	: Last Departmental Audit conducted up to 23.07.2018 and report not yet received.

PARA-I: VARIATION IN THE NON-GOVT. ACCOUNT BALANCE

The Principal is requested vide HM No.03 (point 2(b)), furnish the reasons in details for ~~the variation if any in the balance of the cash book with bank balance and the balance of the subsidiary~~ registers (Ledgers).

In reply to the HM No.03 (point 2(b)), the Principal stated that there is a variation of Rs. 4,505/- between the balance at bank of the cash book and bank statement, the same is to be rectified and produced to next audit.

PARA-II: NON MAINTENANCE OF ADVANCE WATCH REGISTER

The Principal is requested vide HM No.03 (point 4(b)), whether the advance watch register is maintained, if not furnish reasons and mode of adjustments of the advances paid and watched to the audit.

In reply to the HM No.03 (point 4(b)), the Principal stated that the advance watch register is to be maintained, the same is to be produced to next audit.

PARA-III: NO SECURITY DEPOSITS OR FIDELITY BONDS

The Principal is requested vide HM No.06, to state whether the Accountant, Librarian and Store Keeper have paid Security Deposit or Fidelity guarantee bond.

In reply to the HM No.06, the Principal stated that the Accounts, Librarian and Store Keeper have not paid Security deposits or not executed fidelity guarantee bond because the salaries are paid to the individual bank accounts of the staff members through online.As per article 276 of APFC VOL.1 the security deposits are to be collected from the concerned and the same are to be produced to the next audit.

PARA-IV: CONTRAST IN PAY FIXATION DATES IN RESPECT OF Smt.P.SUDHA RANI, L/PHARMACY

On verification of the service register of Smt.P.Sudha Rani, L/Pharmacy, she has been awarded Lecturer Senior Scale with an AGP of Rs.7,000/- w.e.f.25.04.2017(P.No.18), as on that date she was drawing a basic pay of Rs.18,320/- and pay fixed at Rs.19,050/- w.e.f. 26.04.2017, and her next increment noted as 01.02.2017 instead of 01.07.2017, however if her pay fixed due to award of CAS as on 26.04.2017, she is not eligible for the next increment as on 01.07.2017, as there is no gap of 06 months as per G.O.Ms.No.209,dt.20.11.2010.

Also on verification of the pay fixation in AICTE-2016 scales (P.No.32), pay fixed at Rs.71,000/- in Level 11 of cell 02 w.e.f.01.01.2017,she is eligible for Level 11 w.e.f. 26.04.2017 i.e.,the date of award of CAS also in immediate next line noted as 01.07.2017 onwards her pay has been fixed at Rs.71,000/-.

The Principal is requested vide HM No.52, to furnish the reasons for the above contrast dates and rectify the above defects and produce the same to the audit along with copies of the CAS bill and AICTE-2016 PRC bill.

In reply to the HM 52, the Principal stated that Increment date in respect of Smt.P.Sudha Rani, L/Pharmacy wrongly noted as 26.04.2017 instead of 01.07.2017.The same will be rectified and separate entries in the Service Register of the Incumbent in due course, the same is to be rectified and produced to next audit.

PARA-V: UN DISBURSED AMOUNT OF RS.13,08,766-82 AVAILABLE IN SCHOLARSHIP ACCOUNT

On verification of Scholarship Cash Book, it is noticed that un disbursement amount of Rs.13, 08.766-82 is available at Scholarship account as on 02.02.2024.

The Principal is requested vide HM No.61, to reconcile the account and remit the available amount of Rs.13,08,766-82 to the respective Head of accounts and submit the documentary proof to the to the audit.

In reply to the HM No.61, the Principal stated that an amount of Rs.13,08,766.82 is available at Scholarship account as on 02.02.2024.Out of which an amount of Rs.10,74,288-00 was remitted to the respective head of accounts.

Hence, remaining amount is to be reconciled and the remittance/ disbursement particulars are to be furnished to next audit.

CDTP

PARA-VI: SIGNATURES NOT YET DONE IN CDTP CASH BOOK AND ALSO BALANCE AMOUNT OF Rs.6,87,836-00 NOT RETURNED

On verification of the CDTP Cash book, it is noticed that the Principal's Signatures are not there from 31.03.2020 to 30.09.2023, also there is a balance amount to a tune of Rs.6,87,836-00. which is to be returned to the sanctioning authority.

Hence, the Principal is requested vide HM No.63, to issue necessary instructions to the concerned to have it signed by the Principal and return the balance amount to concern.

In reply to the HM No.63, the Principal stated that an amount of Rs.6,87,836-00 is kept at CDTP account w.e.f.2015, which is sanctioned by NITTTR, Chennai. The program was stopped since 2015.The amount not returned to the concerned authorities that any instructions are not received. A letter was addressed to the Director, NITTTR, Chennai to issue guidelines to refund the balance amount to the Director,NITTTR,Chennai.The balance amount will be refund to the concerned authorities whenever the guide lines received from the Director,NITTTR,Chennai, after remittance the particulars are to be furnished to the next audit.

PARA-VII: NO DETAILS FOR REMITTANCE OF BALANCE AMOUNT OF Rs.5,523-00 TO PD ACCOUNT

On verification of the PD Account, it is noticed that an amount of Rs.57,000-00 (District Meet, Rs.37,000-00 + State Meet, 20,000-00) taken as advance for IPSGM 2019-20.But the expenditure incurred is Rs.51,477-00.

Hence, the Principal is requested vide HM No.67, to furnish the details of remittance of the balance amount of Rs.5,523-00 to PD Account, if not reasons for Non –remittance.

In reply to the HM No.67, the Principal stated that an amount of Rs.37,000-00 which is taken as advance from IRG A/c to meet IPSGM expenses for the year 2019-20 is return to IRG Section through cheque no 052779.

An amount of Rs.20,000-00 is received from Hostel A/c directly by Sri B.Rushi,L/Physics and he is submitted the bills worth of Rs.14,477-00 and cash for Rs.5,523-00, the same was not shown in PD A/c as the amount is directly received by Sri B.Rushi,L/Physics, the remittance particulars are to be furnished or the amount is to be recovered from the individual.

PARA-VIII: CHEQUE ISSUED INFAVOUR OF Sri M.SRINIVASAN FOR Rs.4,50,000-00 INSTEAD OF THE PRINCIPAL

On verification of the Hostel cash Book (CB P.No.236 & 237) an amount of Rs.4,50,000-00 advanced through Cheque No.2045428, but the advance amount cheque issued in favour of Sri M.Srinivasan instead of the Principal,Govt. Polytechnic for Women,Kakinada.

Any advance taken from the Hostel should be issued infavour of the Principal and the same is to be credited in any one of the Institutional account which is in favour of the Principal,Govt.Polytechnic for Women,Kakinada.

Where as this advance cheque issued to Sri M.Srinivasan, and the amount credited into his personal account,which comes under violation of financial rules.

Hence, the Principal is requested vide HM No.81, to furnish the reasons for crediting the Govt amount to an individual account and also produce all the documentary evidences and expenditure details for the said advance.

In reply to the HM No.81, The Principal stated that a cheque for an amount of Rs.4,50,000-00 is issued in favour of Sri M.Srinivasan of this institution instead of the Principal account. The reasons for crediting of amount in an individual account that there is no Net banking facility to this institution account maintained by the Principal. In an emergency, an amount of Rs.3,71,700-00 is paid for NBA Accreditation and remaining amount of Rs.38,700-00 returned back to the Hostel by the individual but no evidence produced to audit. However no details produced to audit for remittance of remaining balance of Rs.39,600/- and also the advance taken from Hostel i.e. Rs.4,50,000/- not yet recouped.

PARA-IX: PAY FIXATION EFFECTED FROM 01.01.2016 AND EXERCISED FIXATION ON PROMOTION w.e.f. 01.07.2019 .NEXT INCREMENT RELEASED ON 1.1.2020

On verification of the Service Register of Smt Mussavvira, SL/ECE and Smt MSV Sakunthala, SL/Pharmacy, their pay fixation was done as per point no (ii) of the option form. Accordingly their promotional fixation done in the month of July, which comes under rule FR 31(2).But their next increment was released after 06 months in the month of January.

When the individual opted her promotional fixation w.e.f., date of increment and refixation done on the date of increment under rule FR 22 (a)(i) read with FR 31(2), her date of increment will be after one year. Also those individuals are in the level 11 and also got promotion in the same level i.e.11.

Hence the Principal is requested vide HM No.84, to furnish the rule position, on which next increment was released for 06 months even though promotional fixation done on the date of increment i.e. in July and got promotion in the same level i.e., Level 11.

In reply to the HM No.84, the Principal stated that there is a provision for option to exercise their promotional fixation. The provision has been given in G.O.Ms.No.10 and the same was clarified by CTE Memo.No.B/AICTE-PRC/2023-II.Hence, the above individual are eligible for increment, as per rules when the refixation done under FR 31(2), the date of increment shall not be changed

PARA-XI: VARIATION OF AMOUNT BETWEEN RECEIPTS AND STUDENT LEDGER IN HOSTEL

On verification of Hostel records, it is noticed that there is a variation of amount between Receipts and Student Ledger, i.e., amounts noted in the Student Ledger is more than the amounts noted in the Receipts. The details are given in the enclosed statement.

Hence, the Principal is requested vide HM No.88, to take necessary action in this regard and submit the compliance to the audit.

In reply to the HM No.88, the Principal stated that by oversight the amounts taken in the Ledger higher than actual amounts. However, the corrected copies are herewith produced to the Audit. But necessary corrections are not made in the ledger, the corrections are to be taken up and corrected records are to be produced to next audit.

PARA-XII: NON MAINTENANCE OF DAILY PURCHASE REGISTER

On verification of the Central Store Registers, it is noticed that the Daily Purchase Register is not operating since long time. As per APFC every item purchased should be taken into stock and Stock Register should be maintained for every purchase. Also observed that Stock entries have not been made for many of the bills.

Hence, the Principal is requested vide HM No.89, to furnish the reason for non maintenance of Daily Purchase Register and take necessary action to maintain Daily Purchase Register immediately and instructions are to be issued to the concerned to enter every item/good/equipment/computer systems in the concerned Stock registers i.e., Consumable and Non-Consumable Registers.

In reply to the HM No.89, the Principal stated that the Daily Purchase Register is opened w.e.f. 16-04-2024, however the Daily Purchase Register is to be maintained and the same is to be produced to next audit.

PARA-XIII: NON SUBMISSION OF NBA STOCK REGISTERS & RELATED DOCUMENTS

On verification of the NBA records, it is noticed that there are no stock entries on the bills and not updated Stock Register, also not produced quotations, comparative statements and purchase orders to the audit.

Hence, the Principal is requested vide HM No.90, to rectify the above defects and produce the above record and Stock registers to the audit update the above records and Stock Register and produce to the audit.

In reply to the HM no.90, the Principal submitted the Xerox copies of Bills and Xerox copies of Stock Registers etc. which are not feasible to check. Hence Principal is requested to produce the above records to the next audit, also the income and expenditure details.

Assistant Director (N.T.)
Office of the R.J.D. Tech.Edn.
KAKINADA
20/09/2024