पंजीकृत

कार्यालय प्रधान महालेखाकार लेखापरीक्षा हिमाचल प्रदेश, शिमला -3

क्रमांक: सोशल सैक्टर I / ले0प0नि0टि0/2017-18/1122-23 दिनांक 04/01/2018

1052
09.1.2018
DC(F&A)
SB
Hely
10/02/2018
Bud Cell

सेवा में,

निदेशक
तकनीकी शिक्षा विभाग
सुन्दरनगर, जि॰ मण्डी, हि॰प्र॰

विषय:- लेखापरीक्षा एवं निरीक्षण टिप्पणी ।

महोदय,

मैं आपके कार्यालय के लेखाओं से सम्बन्धित 09/2015 से 06/2017 तक की लेखापरीक्षा एवं निरीक्षण टिप्पणी इस पत्र के साथ संलग्न कर रहा हूं। इस लेखापरीक्षा एवं निरीक्षण टिप्पणी के प्रत्येक पद के सम्मुख यथोचित उत्तर लिखकर अपने विभागाध्यक्ष के माध्यम से प्राप्ति के एक मास के भीतर इस कार्यालय को भेजने की व्यवस्था करें ।

इस लेखापरीक्षा एवं निरीक्षण टिप्पणी का पैरा सं0 — को ड्राफ्ट पैरा बनाने का निर्णय लिया गया है। अतः इसका उत्तर पूर्ण टिप्पणी के उत्तर से पहले शीघ्रातिशीघ्र अपने विभागाध्यक्ष की टिप्पणियां सहित सीधे तौर से इस कार्यालय के ए0 आर0 सी0 अनुभाग को भिजवाने की व्यवस्था करें। ऐसा न करने पर यह समझा जाएगा कि विभाग को इस विषय में कुछ नहीं कहना है तथा पैरे को रिपोर्ट में शामिल करने हेतु आगामी कार्यवाही की जाएगी ।

The report has been prepared on the basis of the information furnished and made available by the Director, Technical Education (Auditee). The office of the Accountant general (Audit) H.P. Shimla disclaims any responsibility for any misinformation and / or non-information on the part of auditee

भवदीय,

4/1/2018

वरिष्ठ लेखापरीक्षा अधिकारी
(सोशल सैक्टर - I)

संलग्नः उपरोक्त

प्रतिलिपि लेखापरीक्षा एवं निरीक्षण टिप्पणी की प्रतिलिपि सहित निम्नलिखित को प्रेषित है:-

1. सचिव, तकनीकी शिक्षा विभाग, हि॰प्र॰ सरकार, शिमला
2.
3.
4. वरिष्ठ लेखापरीक्षा अधिकारी सोशल सैक्टर-ए0आर0सी0 को पैरा सं0 — ड्राफ्ट पैरा बनाने हेतु प्रेषित है।

हस्ता/-
वरिष्ठ लेखापरीक्षा अधिकारी
(सोशल सैक्टर - I)

Government Polytechnic, Kohru, Shimla

Period covered under:- 09/2014 to 07/2017

Part I

Test Audit Note for the period 10/2006 to 8/2014

Para-I **Non reconciliation with Treasury**

Treasury vouchers objected as per Para 1 has been entered in the month of April 2014 in cash book as bill No. 169, 170, 171, 172 & 173 at cash book page No. 177. Voucher No. 97, 98 and 99 were pertaining to Polytechnic Kinnaur which were also entered as bill No. 19, 20 & 21 at page No. 20 of cash book of Kinnaur which is also running in the building of Polytechnic Kohru. Record checked and verified from cash books. *Hence para is settled.*

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

--Nil---

Detail of budget allotment and expenditure incurred there against for the last three year is as under:

Year	Budget Allotment	Expenditure incurred
2014-15	22301000.00	20936138.00
2015-16	21858000.00	17602775.00
2016-17	23194000.00	20244536.00
2017-18 up to (7/17)	24051000.00	9045650.00

Detail of Drawing and Disbursing Officer is as under:

Sr. No.	Name & Designation	Period
1.	Sh. O.S. Sen, Principal	9/2014 to 28 09 2015
2.	Dr. K.S. Pathania, Principal	29.09.2015 to 02 04 2017
3	Er. Vinita Arya, Principal	03-04-2017 to date

Part-II Current Audit Note

Part-II (A) Serious Irregularities

--Nil—

Part-II (B) Other Irregularities

Para: 1. Non start of course of Civil Engineering in Govt. Polytechnic Rohru

Govt. of Himachal Pradesh has accorded the approval to start new course of Civil Engineering in Govt. Polytechnic Rohru from the academic session 2014-15 vide notification No. EDN(TE)A(6)-1/2009-1 dated 17-07-2014for which 10 posts (HOD (Civil): 1 No., Sr. Lecturer (Civil): 1 NO., Lecturer (Civil): 4 Nos., Lab Technician: 2 Nos. and Lab Attendant: 2 Nos) were also created..

Para 3.2 of All India Council for Technical Education (AICTE) Approval Process hand book 2017-18 provides that the approval should be sought from AICTE for additional course(s) in existing courses in the regular/ first shift in existing institutions having NBA (National Board of Accreditation) accredited courses.

During test check of record it was noticed that the Principal Govt. Polytechnic Rohru had paid the registration fee amounting to Rs. 6,84,000/- (Rs. 1,14,000/- for registration and Rs. 5,70,000/- for accreditation) from Student Welfare Funds (SWF) to NBA on dated 4-9-2015 and 9-11-2015 respectively for further approval (for running new course) from AICTE. The application submitted to NBA for accreditation was approved by the NBA for two year w.e.f. 1-7-2016 After the approval of the NBA the Principal requested to the regional officer AICTE for running the new course (Civil Engineering) vide letter No. 944 dated 26-4-2016. It was further noticed that AICTE had not granted permission to run a new course due to some deficiencies viz., the expected area for boys/girls common room, training placement office, library and reading room, class room, tutorial rooms, seminar hall, laboratory and additional workshop/labs etc.

Scrutiny further revealed that three years had already been lapsed after the approval of the Governor of Himachal Pradesh for running new course but the new course of Civil Engineering had not been started in Govt. Polytechnic Rohru (August 2017). Thus, due to non

start of such course in the institute the students were deprived from the intended benefits of the said course.
In reply to audit memo No. 10 the Principal while admitting the facts stated that the matter of deficiencies has been taken up with higher authorities and the construction of new building of new academic block will be started immediately. In reply to point No. 5 he further stated that affiliation fee paid from SWF to avoid delay and the amount will be recouped as and when funds received in the appropriate head from the competent authority.
Matter is brought into the notice of the Director Technical Education for further necessary action under intimation to audit.

✓**Para:2** **Irregular drawl of salary amounting to Rs. 45.41 lakh.**

Instructions issued by the Govt. of Himachal Pradesh vide letter no. Per.(AP-3)F(10)-1/99 dated 1st May, 1999 thereafter vide letter dated 25th July 2003, addressed to all heads of Deptt. provides that salary for a Govt. servant should be drawn from the place/station where he/she is actually working. Drawl of salary from a place other than the actual place of posting/working was strictly prohibited.
During test check of records and information supplied by the department it was noticed that the following employees were deputed/posted in the institutions shown against their name. The pay and allowances amounting to Rs. 45,41,202/- of these employees were being drawn and paid from the office of Polytechnic Rohru which was irregular and in-contravention of above orders/rules and notifications of the Govt. of Himachal Pradesh. The detail of posting of employees and pay drawn by them is given as under:-

Sr. No.	Name of Employees	Period/month of pay drawn	Amount (Rs.)	Name of the Institutions to which deputed/posted
1	Sh. Surinder Pal	6/2009 to 9/2014	10,76,872/-	ITI Joginderngar
2	Sh. Suresh Kumar	10/2013 to 7/2017	13,89,512/-	D. Pharmacy Rohru
3	Sh. Ram Gopal	3/2011 to 7/2017	20,74,818/-	Polytechnic Pragtinagar
			45,41,202/-	

Scrutiny further revealed that there was already shortage of staff in this office and even after the shortage of ministerial staff in the office the employees of this office were deputed to other offices which needs to be justified.
In reply to audit memo No. 8 the Principal while admitting the facts stated that these officials have been deployed by the Director Technical Education. He further stated that the matter regarding posting of staff at other stations will be taken up with the competent authorities under intimation to your good office.
Needful may now be done under intimation to audit.

Para: 3 **Non-achievement of targets under the scheme "Community Development Through Polytechnics"(CDTP).**

Ministry of Human Resources Development to the Government of India introduced the scheme of C.D.T.P. in 2009. The main objective/major activities of the scheme is to carry out (i) Need Assessment Survey, (ii) Skill Development Training Programme, (iii) Disseminate and Application of Appropriate Technologies; (iv) Technical and Support Services; and (v) Awareness and Programmes to the drop out students of village and other needy persons. Para 3.2 of the scheme guidelines provides that the identified Polytechnics shall conduct the Need Assessment Surveys of the area selected for activities. Based on the outcomes of these surveys, the identified polytechnics should prepare detailed time bond Annual Operational Plan indicating therein, objectives, targets to be accomplished in measurable terms

Scrutiny of Physical Progress Reports submitted by the Principal Polytechnic Rohru to the GOI regarding C. D. T. P. revealed that the GOI fixed the targets in Annual Operational Plan for Polytechnic Rohru for further achievement. The detail of targets and achievement there against is as under:-

Year	Target as per approved Annual Operational Plan				Achievement				Expenditure. Recurring+ non recurring (Rs. in lakh)
	Skill Develop-ment	Dissemination & Applications of Technology	Technical & Support Services	Awareness programme	Skill Development	Dissemination & Applications of Technology	Technical & Support Services	Awareness programme	
2014 -15	600	290	290	260	258 (43%)	100 (34%)	90 (31%)	80 (31%)	5.79
2015 -16	600	344	290	260	231 (49%)	55 (23%)	80 (28%)	133 (51%)	4.31
[illegible] -17	600	345	290	300	216 (36%)	90 (26%)	86 (30%)	133 (51%)	3.43
Total									13.53

From the above table it could be seen that against the fixed targets by the GOI achievement was only 36 % to 49% in Skill development, 26% to 34% in Applications of technology, 28% to 31% in Technical & Support Services and 31% to 51% in Awareness and Programme under the above scheme which resulting into non achievement of targets fixed by the GOI in annual operational plan.

In reply to audit memo No. 4 the Principal while admitting the facts stated that due to remote area and tough geographical condition and heavy snow fall in winter seasons and during apple season (July to September every year) trainers and trainers are rarely available due to which targets could not be achieved. He further stated that survey could not be conducted due to agencies (IIPVIIA, NIELIT, HIMCON) expressed their inability to engage the consultant.

Para:4 **Irregular payment on account of medical claims amounting to Rs. 3280/-**

The Government of Himachal Pradesh, Finance Department had intimated vide letter No. Fin (TR)F-1/95 Vol.-II dated December 2004 the notified rates for each test being charged by the Government Hospitals/Dispensaries within the State. The Medical reimbursements for test conducted from private clinics/laboratories are required to be restricted by the controlling officers with that notified by the State Government.

During test check of medical claims it was noticed that claims for Medical tests that were got conducted through private clinics were not restricted to the rates prescribed by the Himachal Pradesh Government. It was also noticed that office had also reimbursed the claims of non reimbursable items to the employees. The details of medical tests which were not restricted to the Govt. rates and payment of non reimbursable items amounting to Rs. 3280/- is given below:-

Sr. No.	Voucher/Bill No. & date	Name & Designation	Medicines/ Lab tests	Amount Paid (Rs.)	Amount admissible (Rs.)	Excess (Rs.)
1	100043/1-7-17	Keshv Ram. Lab Asstt.	Near vision glasses	550.00	--	550.00
2	89/26-10-15	Bhagat Ram, condnductor	LFT	400.00	70.00	330.00
3	147/25-2016	Ramesh Chand, Instructor	X-rays 2 Nos.	400.00	100.00	300.00
4	91/26-10-15	Sher Singh, Lecturer	Glucometer	2100.00	--	2100.00
			Total			3280.00

In reply to audit memo No. 6 the Principal stated that action will be taken as per rules and excess payment of Rs. 3280/- will be recovered from concerned employees and compliance will be sent to your good office.

Needful may now be done as per medical attendance rules under intimation to audit.

Para:5 Irregular reimbursement of Medical claims amounting to Rs. 19754/-.

Rule 4 (2) of Medical Attendance Rules, 1944 provides that only such parents are to be treated as wholly dependent upon Govt. servant who normally reside with the Govt. servant concerned and whose total monthly income from all sources does not exceed Rs 1500/- p.m. The declaration certificate regarding dependency of parents and their income and residence should be furnished by the Government servant concerned once in the beginning of every calendar year.

During test check of records of records of Polytechnic Rohru it was noticed that medical reimbursement of Rs. 19754/- was made to the following employees on the treatment of their parents without obtaining the dependency certificate as required under Medical Attendance Rules which is irregular. The details of medical claims are as under:-

Sr. No	Name of employee	Relation with patient	B. No. and date	Amount
1	Sh. Mahesh Kumar	Father	100041 dated 1.7.2017	7178.00
2	Sh. Suresh Kumar	Mother	100043 dated 1.7.2017 ✓	12576.00
	Total			19754.00

In reply to audit memo No. 7 the Principal stated that the declaration certificate regarding dependency of parents and their income and residence will be obtained from the employees mentioned in the audit memo. Reply is not satisfactory as the required certificates should be obtained from the concerned employees before making the payment of medical claims.

Para: 6 Condemnation/auction of the off road vehicle.

Rule 15.3 of HPFR Vol.-I 1971 provides that the obsolete and unserviceable store articles should be disposed off at the earliest so as to avoid their further deterioration and wastage of labour and space as well.

Govt. of H.P. General Administration department vide notification No. GAD-A(A)3-1/99 dated 15-5-2000 clarified that the Govt. vehicles will be condemned after covering 2.00 lakh kilometres or eight years of service.

Test check of records viz. log book, repair & maintenance register revealed that the a bus (HP-10-110) was purchased by the Polytechnic Rohru during the year 1994 (June) at the cost of Rs. 5,08,024/- which was lying off the road since May 2016. It was further noticed that an expenditure of Rs. 1,87,217/- had been incurred on the repair and maintenance of bus from last five years (20-3-2012 to 8-5-2015) and further repair and maintenance and plying of the bus was no more economical. This bus has also covered requisite life of 08 years and as such has become due for condemnation but the same has not been done by the office.

In reply to audit Memo No. 9 the Principal stated that the sanction case for condemnation of the bus will be sent to the higher authority and compliance will be sent to your good office.

Needful may be done under intimation to audit.

Actt
09-01-2019

Government of India Indian Audit and Accounts Department Principal Accountant General (Audit) Himachal Pradesh, Shimla-171003	सत्यमेव जयते	भारत सरकार भारतीय लेखा तथा लेखा परीक्षा विभाग प्रधान महालेखाकार (लेखा परीक्षा) हिमाचल प्रदेश, शिमला-171003

पत्र संख्याः सो0सै0-I/तदर्थ समिति/तकनीकी शिक्षा/2018-19/ 1207 दिनांकः- 20.12.2018

Polytechnic College ... 80 9-1-19

44497
27-12-2018

सेवा में,

निदेशक,
तकनीकी शिक्षा व्यावसायिक एवं
औद्योगिक प्रशिक्षण हिमाचल प्रदेश
सुन्दरनगर

विषय :- दिनांक 19.09.2018 को सम्पन्न हुई तदर्थ समिति की बैठक की कार्यवाही।

महोदय,

उपरोक्त विषय पर आपके कार्यालय पत्र सं0 एस0टी0वी0(टी0ई0)एच0सी0(15)/ Adhoc. Comm. meet/93821, दिनांक 05.11.2018 के सन्दर्भ में कहना है कि दिनांक 19.09.2018 को आयोजित तदर्थ समिति की बैठक में एक रिपोर्ट एवं 43 पैरों का समायोजन किया गया है जिसकी सूची परिशिष्ट 'अ' पर कार्यवाही हेतु संलग्न है अतः आपसे अनुरोध है कि समायोजन हुए पैरों को अपने अधिनस्थ कार्यालयों के अभिलेख से हटवाने की कृपा करें।

DCSA
JB

DC(A)

DSCW

26/12/18

26/12/18

भवदीय,

20/12/18
व0 लेखापरीक्षा अधिकारी
(सा0क्षे0/सी0ए0)

Annexure-'A'

During Discussion the following Para were recommended for settlement.

Sr. No.	Name of Unit	Period	Para no. settled	Para no. already settled	IR-Para settled
1.	G.P. Chamba	07/2008 to 09/2015	1,2,3		0-3
2.	G.P. Sunder nagar	09/2015 to 06/2017	1,2,4,5(A), 6,7		0-6
3.	G.P. Kangra	09/2013 to 08/2017	5,6		0-2
4.	G.P. Hamirpur	06/2013 to 02/2017	2,4		0-2
5.	G.P. Bilaspur	08/2013 to 02/2017	2		0-1
6.	G.P. Ambota	12/2006 to 07/2017	1,4,5		0-3
7.	G.P. Kandaghat (W)	10/2013 to 07/2017	3,4,7		0-3
8.	I.T.I. Karsog	01/2008 to 08/2017	3		0-1
9.	I.T.I. Chachiot	9/2015 to 06/2017	1,3,4		0-3
10.	Director Technical Education HP, Sundernagar	09/2015 to 06/2017	13,14,15		0-3
11.	JNGEC, Sunder Nagar	10/2015 to 08/2017	2		0-1
12.	I.T.I. Shahpur	02/08 to 02/2017	1,4		0-2
13.	I.T.I.Dehar	08/13 to 09/16	4		0-1
14.	I.T.I. Solan	02/08 to 10/15	1(A),5		0-2
15.	GP Rohru	08/14 to 08/17	4		0-1
16.	I.T.I. Arki	10/2007 to 07/2017	5		0-1
17.	I.T.I. Pontashib	03/08 to 06/17	2,3,5(A),5(B) 6(A)		0-5
18.	I.T.I. Nalagarh	08/07 to 07/2017	3,4,8(B)		0-3
				Total	**1-43**

Asstt. Audit Officer

Government of India Indian Audit and Accounts Department Principal Accountant General (Audit) Himachal Pradesh, Shimla-171003	भारत सरकार भारतीय लेखा तथा लेखा परीक्षा विभाग प्रधान महालेखाकार (लेखा परीक्षा) हिमाचल प्रदेश, शिमला-171003

पत्र संख्याः सो0सै0/तदर्थ समिति/तकनीकी शिक्षा/2019-20/1461 दिनांकः- 26.11.2019

सेवा में,

2604
2/12/2019

निदेशक,
तकनीकी शिक्षा विभाग,
सुन्दरनगर, हि0प्र0 जिला मण्डी
175019

विषय :- दिनांक 22-10-2019 को सम्पन्न हुई तदर्थ समिति की बैठक के बारे में।

महोदय,

उपरोक्त विषय पर दिनांक 22.10.19 को आयोजित तदर्थ समिति की बैठक में अनुपालना के आधार पर 03 लेखापरीक्षा टिप्पणी व 34 पैरों का समायोजन किया गया है। जिसकी सूची परिशिष्ट 'ब' पर कार्यवाही हेतू सलंग्न है। अतः आपसे अनुरोध है कि समायोजित हुए पैरों को अपने अधिनस्थ कार्यालयों के अभिलेखों से हटवाने की व्यवस्था करें।

भवदीय,

संलग्नः उपरोक्त

22-01-2020.

व0 लेखापरीक्षा अधिकारी
(सा0क्षे0- मुख्यालय)

JB
2/11/19
PPL
Dy. No. 155
22-1-2020
Govt. Polytechnic ... ROHRU H. P.
27/1/20

Consequent upon the discussion, held in the adhoc committee meeting held on 22.10.19 between the representation of the office of the Principal A.G. (Audit) and Department of Technical Education. The following audit para are settled.

Sr. No.	Name of Auditee Unit	Period of Audit	Para No.	IR- Para
1.	Govt. B. Pharmacy College, Nagrota Bagwan, Kangra	09/16 to 08/17	1,2	0-2
2.	J.N. Engineering College, Sundernagar	10/15 to 08/17	1,4B,5	0-3
3.	Govt. B. Pharmacy College, Rohru, Shimla	11/13 to 07/17	3,4A,4B	0-2
4.	Govt. Polytechnical, Banikhet Chamba	11/07 to 10/13	2	1-1
5.	Govt. Polytechnical, Sundernagar	12/14 to 08/17	3	0-1
6.	Govt. Millennium Polytechnic, Chamba	07/07 to 09/15	5	1-1
7.	Govt. Polytechnic College Ambota, Una	12/06 to 07/17	2,3	1-2
8.	Govt. Polytechnical, Kangra	09/13 to 08/17	1,2,3	0-3
9.	Govt. Polytechnical, Rohru	08/14 to 08/17	1,3,5	0-3
10.	Govt. Polytechnical, Kandaghat, Solan	10/13 to 07/17	6	0-1
11.	Govt. ITI, Shahpur	02/08 to 02/17	3,7,12	0-3
12.	Govt. ITI, P/Sahib	03/08 to 07/17	6B	0-1
13.	Govt. ITI, Nalagarh	08/07 to 07/17	5	0-1
14.	Govt. ITI, Nagrota Bagwan	01/16 to 08/17	3	0-1
15.	Govt. ITI, Arki	10/07 to 07/17	1,3,4,6,7	0-5
16.	Govt. ITI, D/shala	08/09 to 08/17	2,4,5,7	0-4
			Total	3-34

Asstt. Audit Officer

Government of India Indian Audit and Accounts Department Pr. Accountant General (Audit) Himachal Pradesh, Shimla-171003		भारत सरकार भारतीय लेखा तथा लेखा परीक्षा विभाग प्रधान महालेखाकार (लेखा परीक्षा) हिमाचल प्रदेश, शिमला-171003

क्रमांकः ए०एम०जी०-1/ले०प०/पत्राचार/2022-23/ 399

दिनांक. 08/06/2022

Accdls

13/6/22

सेवा में

प्रधानाचार्य
राजकीय बहुतकनीकी संस्थान
रोहडू जिला शिमला हिमाचल प्रदेश ।
पिन० 171207

Subject:- information regarding outstanding IRs & para(s)

महोदय,

उपर्युक्त विषय के सम्बन्ध में आपके कार्यालय के पत्र संख्या GPR/Accts/Audit/2022/1293 dated 27-04-2022 के संदर्भ में लेखापरीक्षा द्वारा की गई अभियुक्तियाँ निम्नवत् है-

अवधि	पैरा संख्या	पैरे का विषय	टिप्पणी
09/2014 to 07/2017	2	Irregular drawl of salary amountion to Rs.45.41 lakh.	उपरोक्त पैरा तदर्थ समिति बैठक वर्ष 10/2019 में समायोजित किया गया है। आगामी पत्राचार की आवश्यकता नहीं है।
09/2014 to 07/2017	6	Condemnation/auction of the off road vehicle.	विभाग द्वारा नीलामी के रु 90500/- चालान संख्या 21/36 dated 27-01/2022 द्वारा सरकारी खाते में जमा करा दिया है अतः पैरा समायोजित किया जाता हैं।

भवदीय,

वरिष्ठ लेखापरीक्षा अधिकारी
(ए.एम.जी.-1)