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कार्यालय महालेखाकार (लेखापरीक्षा) बिहार, पटना

पत्रांक-E/S III-2014-15
सेवा में,

दिनांक.....

प्राचार्य
राजकीय पोलिटेक्निक,
सहरसा

विषय :- निरीक्षण प्रतिवेदन सं० - 172 वर्ष 2014-15 के प्रेषण के संबंध में।
महाशय,

आपके कार्यालय के लेखाओ का लेखापरीक्षा इस कार्यालय के लेखा परीक्षा दल द्वारा 19.02.2015 से 25.02.2015 तक की अवधि में किया गया था, जिसका निरीक्षण प्रतिवेदन सं० 172 वर्ष 2014-15 आवश्यक कार्रवाई हेतु प्रेषित किया जा रहा है। "लेखा तथा लेखापरीक्षा विनियम, 2007" में निहित विनियम 197 के प्रावधानों के अनुसार लेखापरीक्षा अभियुक्तियों का उत्तर लेखापरीक्षणीय सत्व के प्रभारी अधिकारी द्वारा निरीक्षण प्रतिवेदन या ऑडिट नोट्स की प्राप्ति के चार सप्ताह के अन्दर, नियंत्रणी पदाधिकारी के मन्तव्य एवं वांछित साक्ष्य (अभिप्रमाणित) के साथ इस कार्यालय को उपलब्ध कराया जाय।

विश्वासभाजन

20/-
वरीय लेखापरीक्षा अधिकारी
बिहार, पटना

ज्ञापांक- E/S III-2014-15/273

दिनांक.....

प्रतिलिपि निरीक्षण प्रतिवेदन की एक प्रति के साथ निदेशक, विज्ञान एवं प्रायोगिकी विभाग, बिहार, पटना को आवश्यक कार्रवाई हेतु प्रेषित।

30/03/2015
वरीय लेखापरीक्षा अधिकारी
बिहार, पटना

ज्ञापांक- E/S III-2014-15

दिनांक.....

प्रतिलिपि निरीक्षण प्रतिवेदन की एक प्रति के साथ प्रधान सचिव/ सचिव, विज्ञान एवं प्रायोगिकी विभाग, बिहार, पटना को सूचनार्थ एवं आवश्यक कार्रवाई हेतु अग्रसारित।

वरीय लेखापरीक्षा अधिकारी
बिहार, पटना

उपनि (श्री)
15.04.15
1635/150/15
10/4/15
40421-3
Audit Para
अनुसंधान विभाग के
प्रधान एवं निदेशक
15/4
A अ.क.न
13.4.15

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15/4/15

(107)

Office of the Accountant General (Audit), Bihar, Patna

Inspection Report No. 172 /2014-15

PART-I

INTRODUCTORY

Name of auditee unit:	Government Polytechnic, Saharsa
Period of audit:	April' 2006 to January' 2015
Date of audit:	19.02.2015 to 25.02.2015
Name of the Head of office:	Prof. A. M. Khan, Principal
Scope of audit:	Transaction audit was conducted. During audit the remittance from April 2006 to January' 2015 and expenditure of the detailed month (March 2012 & March 2014) was verified in the Treasury. Selected individual files relating to several schemes were test checked for the period of audit.
Month of detail check:	March 2012 & March 2014
Name of audit personals:	Sri Vikas Kumar, Assistant Audit Officer Sri A C Prasanna, Senior Auditor
Was discussion held on audit observations:	Yes, discussion was held with the Principal, Govt. Polytechnic, Saharsa on 25.02.2015

PART-II "B"

Para No.-1 (A): Non-utilisation of hostel materials due to non-handing over
Girls hostel: Rs 6.67 lakh

Administrative approval (AA) of Rs 78.79 lakh was accorded (January' 2014) by the Science and Technology Department, Government of Bihar (GoB) for acquisition of necessity based furniture, machine and lab equipments, water cooler, water purifier, books etc for newly constructed Electronics and IT Bhawan, Guest House, Girls Hostel, Class rooms and laboratories in Government Polytechnic, Saharsa.

Scrutiny of records revealed that subsequent to AA, a short notice inviting tender (NIT) was published (January' 2014) by the Principal, Government Polytechnic (GP), Saharsa for purchase of the above mentioned items. Further, the bids were evaluated (February 2014) by the purchase committee and as per decision of the purchase committee, supply orders were placed to the selected firms by the Principal, GP, Saharsa in February' 2014.

Here it is pertinent to mention that AA of Rs 1.57 crore for construction of 50 bedded girls hostel in Polytechnic, Saharsa was accorded (November' 2010) by Science and Technology Department, GoB. Further, subsequent to technical sanction of Rs 1.86 crore by the Chief Engineer, BCD in September' 2011, the work of construction of girls hostel was awarded (March'2012) to the agency by Building Construction Division, Saharsa at an agreement value of Rs 1.42 crore. The stipulated date of completion of the work was April'2013. During scrutiny it was noticed that although the construction of the hostel has been completed but the electrification work could not be done and doors and windows were not fixed as of January' 2015. Further it was noticed that the construction of girls hostel was done without construction of its campus wall as the provision of boundary wall was not made in the estimate, though it was necessarily to be included in view of security of the girls hostel. The safety measures must be kept in active consideration while preparing the estimates for the girls hostel. Thus, it is quite evident that due to lack of proper provision in the estimate, non-initiation of electrification, window works etc neither the building could be handed over to the GP, Saharsa nor the work could be completed in all respect by the BCD, Saharsa as of January'2015.

Further scrutiny revealed that the firm¹ supplied (March 2014) the items of Rs 13.29 lakh against the supply order of which the items² amounting to

¹ M/s Poddar Saw Mill, Saharsa

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Rs 6.67 lakh was acquisitioned for the purpose of girls hostel in anticipation of handing over the same. But it was notice that the building was not handed over to the GP, Saharsa and the items for use in the girls hostel is lying idle in the GP, Saharsa as of January 2015.

Thus, the steps taken by the Principal, GP, Saharsa to get the girls hostel completed and for handing over the same as well as against the safety measures of girls hostel may be clarified to audit. The reasons for purchase of materials in anticipation of handing over the girls hostel may also be clarified to audit.

The Principal, Government Polytechnic, Saharsa replied that the materials for utilisation of Girls hostel purchased in order to administrative approval of department and as per decision of the purchase committee. The same will be utilised as and when the hostel will be handed over. The factual position of the girls hostel and for construction of campus wall has been brought to the notice of the department and in the light of audit observation the same will be further pursued with the department.

Para No.-1 (B): Non-utilisation of acquisitioned materials: Rs 3.99 lakh

Scrutiny of records revealed that subsequent to Administrative approval of Rs 78.79 lakh by the Science and Technology Department, Government of Bihar in January' 2014 for purchase of the necessity based furniture, machine & lab equipments, etc for newly constructed Electronics and IT Bhawan, Class rooms and laboratories in Government Polytechnic (GP), Saharsa, 30 computer table and 30 computer chair amounting to Rs 3.99 lakh were purchase in February' 2014 as per the rate finalised by purchase committee.

Further scrutiny revealed that the supply order for purchase of 30 HCL Infiniti MA400 computers was placed to a firm M/s Computer Mall, Saharsa in March 2014 as per decision of purchase committee but the computers could not be purchased as date of audit.

Thus, the computer table and computer chair was purchased without purchasing of computers and the same is lying idle in GP, Saharsa.

The Principal, GP, Saharsa replied that the computer could not be purchased due to supplier failed to supply the required specific computer within the time frame. The acquisition of computer is under process.

² *Chauki (wood) :60 Nos.; Dining table (wood): 16 Nos.; Dinning chair (wood): 60 Nos.; Reading table (wood): 60 Nos.; Reading chair (wood): 60 Nos*

Para No.-2: Non-adjustment of outstanding advance: Rs 2.34 lakh

As per financial rule 609, an official cannot be given fresh advance, unless he gives adjustment of previous one and that amount of advance must be adjusted before the end of financial year in which it was taken.

During scrutiny of records such as cash book, advance register, contingent vouchers etc. it was noticed that subsequent advance were given to the different officials such as Lecturer, clerk, peon for the purpose of tours and other works and an advance of Rs 2.34 lakh was outstanding for adjustment against the officials as of January 2015.

Further scrutiny revealed that advance of Rs 2.06 lakh was given to an official Sri Sunil Kumar, Clerk during the period from February to November 2009 which was adjusted in March 2014 after lapse of more than four year. Further it was noticed that without adjusting the previous advance, subsequent advances of Rs 1.17 lakh was also given to Sri Kumar which was yet to be adjusted. Scrutiny of adjusted vouchers of Rs 2.06 lakh it was noticed that the pay order for passing the vouchers were given in November' 2009 but the same was not adjusted during the four succeeding years. Further, the stock ledger pertaining to the period of adjusted vouchers could not be verified due to the stock ledgers were not made available to the audit. It is worth mentioning that Sri Kumar is on deputation in the Government Polytechnic, Katihar since January' 2013 the charges pertaining to stores had not been given to any official as of date.

The Principal, GP, Saharsa replied that several letters has been issued to the Principal, Government Polytechnic, Katihar for handing over the physical charges of Sunil Kumar. In the light of audit observation the same will be noticed to the Director of the department. The outstanding advance against the officials will be adjusted under intimation to audit.

**Para No.-3: Non-verification of receipts during treasury verification:
Rs 68,138**

During treasury verification of the receipts and payments pertaining to the Government Polytechnic, Saharsa from the treasury schedule of treasury the receipts amounting to Rs 68,138 relating to the period April' 2007 to March'2009 could not be verified as the treasury schedule for the said period could not be made available to audit During Scrutiny of remittance register it was noticed that Treasury Challan (T C) No. were also not mentioned in the remittance register though it should be mentioned after reconciliation from the treasury schedule.

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The Principal, GP, Saharsa replied that the reconciliation and certification of the receipts raised by audit will be carried out under intimation to audit.

Disclaimer Certificate

The Report has been prepared on the basis of information furnished and made available by the Auditee unit **Government Polytechnic, Saharsa**. The office of the Accountant General (Audit), Bihar, Patna disclaims any responsibility for any misinformation/ non-information on the part of Auditee unit.

[Handwritten Signature]
30/03/2015
Sr. Audit Officer
Bihar, Patna