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GOVERNMENT ANDHRA PRADESH
DEPARTMENT of TECHNICAL EDUCATION

Office of the Commissioner
Department of Technical Education
Andhra Pradesh, Mangalagiri.

Memo.No.Audit/GPT, Amudalavalasa /2023

Date.14.06.2023

Sub:- Technical Education – Departmental Audit Reports on Accounts conducted at Government Polytechnic, Amudalavalasa for the year 2022-23 – Audit report – Communicated – Reg.

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

The Departmental Audit reports on the accounts of the Government Polytechnic, Amudalavalasa for the year 2022-23 was conducted by the O/o Regional Joint Director of Technical Education, Kakinada from 06.03.2023 to 11.03.2023 and which the audit reports submitted are here with communicated.

The Principal, Government Polytechnic, Amudalavalasa is directed to take necessary action as stated in the report and furnish the replies together with the documentary evidence wherever necessary to this Office with in 15 days from the date of receipt of this Memo.

Sd/-V.PADMA RAO
JOINT DIRECTOR

To
The Principal, Government Polytechnic, Amudalavalasa.

HMES : 29/06/23

HECES : P.20

HGS : M. Mohandey

Ao/os : [Signature]

[Signature]
ASSISTANT DIRECTOR

TO
AO/OS/AIB
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23/6/2023

28/6/2023

**AUDIT REPORT ON THE ACCOUNTS OF GOVERNMENT POLYTECHNIC,
AMADALAVALASA, SRIKAKULAM DISTRICT FOR THE YEAR 2022-2023**

1. NAME OF THE INSTITUTION: GOVT. POLYTECHNIC, AMADALAVALASA, SRIKAKULAM DISTRICT.
2. NAME OF THE HEAD OF THE INSTITUTION : Dr. K.Narayana Rao
: from 01-12-2018 to till-date
3. MEMBERS OF THE AUDIT PARTY : 1) Sri A.V.S.S.Prasad, Asst.Director (NT)
2) Sri N.RamjiAmbedkar, O.S
3) Sri K.Ravi Kumar, Sr.Asst
4. PERIOD OF AUDIT : 06-03-2023 to 11-03-2023.
5. PERIOD TO WHICH AUDIT CONDUCTED : 01.04.2018 to 11-03-2023
6. MAJOR IRREGULARITIES : As per list
7. MINOR IRREGULARITIES : As per list
8. PREVIOUS DEPARTMENTAL AUDIT REPORTS/PARAS PENDING : Replies to 11 Departmental Audit Paras,
: submitted the CTE vide Prl's letter A/27/2012,
dated 02.09.2014. (Audited upto 24.07.2012)

BUILDING:

The permanent building was constructed and the institution is running in permanent building at Dhannanapet which is (6) K.Ms. to Amudalavasa.

PARA-I: MAINTENANCE OF STORES:

On verification of the records, it is noticed that the Annual Physical Stock verification of the Central stores has not been conducted so far from the inception of the Institution and in reply to H.M.NO. 17, the Principal stated that the annual physical stock verification of the stores conducted every year from the last audit and reports have been submitted the CTE/except central stores. But, no files or records furnished to the Audit. Further, The Principal is directed to maintain the following Registers.

1. Local Purchase Register
2. Register of Unserviceable Articles
3. Breakage Register.
4. Indent Book Register

PARA-II: EXAMINATIONS:

On verification of the SBTET Cash Book, it is noticed that an amount of Rs.50,000/- towards Advances provided by the SBTET as on 11.03.2023, for conduct of Diploma examinations held in December, 2022/January, 2023. In reply to H.M. 39, the Principal stated that the following D.C. are to be submitted to the SBTET, for settlement of above advances.

| S.No | Amount | Purpose | Remarks |
|------|-----------|--------------|--|
| 1 | Rs.30,000 | Nov/Dec,2022 | Dc bills are not submitted to the SBTET, for settlement. |
| 2 | Rs.20,000 | Jan,2023 | |

PARA-III. GOVERNMENT ACCOUNT:

On verification of the Government Account, No challans Registers and Year-wise Budget Income and Expenditure statement for the year 2022-23, not produced to the Audit. On verification of the OOE Budget bills, it is noticed that the budget bills passed without stock entries as detailed below.

| S.No | Bill No & Date | Amount |
|------|-------------------------|----------|
| 1 | 234 & 25.10.2017 | 10,130/- |
| 2 | 232 & 233,dt.10.08.2017 | 17,570/- |
| 3 | 853,dt.09.01.2018 | 3030/- |
| 4 | 855,09.01.0218 | 1,600/- |
| 5 | 862,09.01.2018 | 4,400/- |
| 6 | 863,09.01.2018 | 7,070/- |
| 7 | 864,09.01.2018 | 9,830/- |
| 8 | 865,09.01.2018 | 5,960/- |
| 9 | 866,09.01.2018 | 1,895/- |
| 10 | 867,09.01.2018 | 2,150/- |
| 11 | 859,12.01.2018 | 9,570/- |
| 12 | 860,12.01.2018 | 9,725/- |
| 13 | 861,12.01.2018 | 2,840/- |
| 14 | 144,10.01.2018 | 1,000/- |
| 15 | 874,17.01.2018 | 6,015/- |
| 16 | 875,17.01.2018 | 6,810/- |
| 17 | 876,17.01.2018 | 5,300/- |
| 18 | 892,25.01.2018 | 8,000/- |
| 19 | 893,25.01.2018 | 8,000/- |
| 20 | 894,25.01.2018 | 8,000/- |
| 21 | 895,25.01.2018 | 8,000/- |
| 22 | 211,01.02.2018 | 9,450/- |
| 23 | 212,01.02.2018 | 6,400/- |
| 24 | 726,29.11.2019 | 10,060/- |
| 25 | 769,25.07.2019 | 9,910/- |
| 26 | 773,25.07.2019 | 9,985/- |
| 27 | 1352,15.02.2021 | 9,790/- |

PARA-IV: NON-GOVERNMENT ACCOUNT:

As seen from the Cash Book, it is noticed that the Special Fee collected from the students in the Month of July, 2017 not deposited in the Bank in-time and cash accumulated to Rs.2,45,751/- Further, it is observed that the Principal have not followed the procedure at the time of procurement of items, such as calling for quotations, preparation of comparative statements, approval of purchase committee and placing supply orders etc., which value exceeds Rs.10,000/- for single item and Rs.20,000/- for (2) items and more and calling for open tender which value exceeds more than Rs.1.00 lakh, during the years 2014 to 2016.

On verification of the records it is noticed that Fee Watch Register is not maintained to monitor prompt collection of fees from the students.

On verification of the bills, No stock entries on the bills between 23.08.2017 and 28.08.2017 and No signature of the Principal on the bills from 12.01.2021 to 13.02.21 and 17.10.2021

PARA-V: LIBRARY:

On verification of the Library records, it is noticed that Library books are not purchased from Mrach, 2019. In reply to the HM 25, the Principal stated that as per the instructions of the CTE,A.P.,Vijayawada, ECE and Mechanical Engineering branch books were taken from Government Polytechnic, Tekkali. Hence no books were purchased. In reply to the HM 26, the Principal stated that Daily News Papers/Magazines / Periodicals are not purchased.

PARA-VI: ESTABLISHMENT:

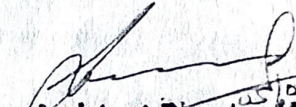
- 1) On verification of the Service Register of Smt. Y. Venkata Ratnam, Lecturer in ECE, it is noticed that she was placed in Lecturer (Selection Grade) w.e.f 31.01.2015 under CAS in APRAICTE pay scales, 2006 and 2016 and Annual Grade Increments were sanctioned on 01.07.2015 which is irregular as per rules stipulated in G.O.Ms.No.209, Higher Education (TE1) department dated: 20-11-2010 and the duration of sanction of increment to increment is 06 months. The Principal is requested vide H.M.No. 42, to release Annual Grade Increments from 1.7.2016 in AICTE, 2006 Scales and 01.01.2017 in AICTE, 2016 Pay scales, as per para 2.5(iii) of G.O.Ms.No.10, dated.12.07.2022 of SD & T (TE.A2) Dept.,and recover the excess amount paid to her and submit the action taken to the audit documentary evidence.
- 2) On verification of the Service Register of Sri M.Mohan Das,Lecturer in Physics of this Institution, it is noticed that (2) increments were released after Pay fixation made in 01.01.2016 in AICTE,2016 pay scales at level:9A.


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"As per para 4.2(c)(ii) of G.O.Ms.No.10, dated 12.7.2022 :candidates of sciences and Humanities, shall be placed in level 10 at suitable cell as and when the candidate clear the NET conducted by the UGC, like SLET/SET.

In view of the above, The Principal vide H.M.No. 43, requested to fix his pay at level 10 directly at suitable cell in level 10 as on 01.01.2016 and release Annual Grade Increments from 01.07.2016", as the incumbent cleared the APSET, 2012 held on 12.07.2012 and submit the action taken to the audit documentary evidence.

Further, it is noticed that Incremental Watch Register was not updated from August, 2019 onwards and not maintained and monitoring properly.


Assistant Director (N.Y.)
Office of the R.J.D Tech.Ed.
KAKINADA
29/07/2023
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ASSISTANT DIRECTOR
Dept. of Technical Education
A.P., VIJAYAWADA.