

Detail of Audit Para(s) AGH.P in r/o technical Education Deptt.

Sr. No.	Name of Institution	IR	Para no	Para Description	Latest status	Remarks																																													
3	G.P. Paonta Sahib.	08/2013 to 07/2021	5	<p><b><u>Non-reconciliation with treasury/bank resulting into difference between cashbook passbook balances.</u></b></p> <p>Rule 2.2 (V) of H.P. Financial Rules Vol-1 1971, stipulates that when Government money in the custody of Government officer are paid into the treasury or the bank, the head of the office making such payments should compare the treasury officers or the banks receipt on the challan or his passbook with the entry in the cashbook before attesting it and satisfy himself that the amounts have been actually credited into the treasury or the bank. By 15<sup>th</sup> of every month the DDO should obtain from the treasury/bank a consolidated receipt for all the remittances made during the previous which should be compared with posting in the cash book. During test check of cash book of student Welfare Fund of the Office of Principal, Government Polytechnic, Paonta Sahib, it was noticed that the cashbook of the Student Welfare Fund was being maintained in the college but the receipt figures entered in the cashbook were not reconciled with the concerned bank receipts or pass book and there were consistent differences between passbook and cashbook balances during the period 2013-14 to 2020-21 as detailed below:-</p> <table border="1"> <thead> <tr> <th>Sr. No</th> <th>Year ending 31 March</th> <th>Passbook Balance</th> <th>Cashbook Balance</th> <th>Difference</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>2013-14</td> <td>152143</td> <td>147943</td> <td>4200</td> </tr> <tr> <td>2</td> <td>2014-15</td> <td>627341</td> <td>623741</td> <td>3600</td> </tr> <tr> <td>3</td> <td>2015-16</td> <td>166075</td> <td>152894</td> <td>13181</td> </tr> <tr> <td>4</td> <td>2016-17</td> <td>894936</td> <td>913164</td> <td>18228</td> </tr> <tr> <td>5</td> <td>2017-18</td> <td>1472303</td> <td>1442439</td> <td>29864</td> </tr> <tr> <td>6</td> <td>2018-19</td> <td>2229254</td> <td>2136351</td> <td>92903</td> </tr> <tr> <td>7</td> <td>2019-20</td> <td>1709182</td> <td>1743446</td> <td>34264</td> </tr> <tr> <td>8</td> <td>2020-21 (upto 7/ 2021)</td> <td>2184901</td> <td>2219166</td> <td>34265</td> </tr> </tbody> </table> <p>In response to audit memo No. 5, dated 12.08 2021, it was stated by the auditee that steps will be taken to reconcile the differences and reconciliation of receipt figures will be ensured in future and compliance will be furnished to audit. Needful may be done under intimation to audit.</p>	Sr. No	Year ending 31 March	Passbook Balance	Cashbook Balance	Difference	1	2013-14	152143	147943	4200	2	2014-15	627341	623741	3600	3	2015-16	166075	152894	13181	4	2016-17	894936	913164	18228	5	2017-18	1472303	1442439	29864	6	2018-19	2229254	2136351	92903	7	2019-20	1709182	1743446	34264	8	2020-21 (upto 7/ 2021)	2184901	2219166	34265	In reply to Para 5, it is submitted that the steps are being taken to reconcile the difference between cash book and pass book. The compliance in this regard will be furnished to Audit very soon.	Pending
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2	G.P. Paonta Sahib.	08/2013 to 07/2021	3	<p><u>Short receipt of the Government grant Rs. 12.50 Lakh.</u> The centrally Sponsored Scheme Submission on polytechnics under co-ordinate action for skill development provides for 'Setting up of new polytechnic's in un-served and under-served Districts. Under this scheme new Polytechnics have been /are being set up in Himachal Pradesh at 05 places namely Kinnaur, Lahaul &amp; Spiti, Kullu, Bilaspur and Sirmour. Against total central Assistance of Rs. 12.30 crore for each polytechnic (Rs.8.00 crore for civil works and Rs.4.30 crore for infrastructure development), During test check of records, it was noticed that an amount of Rs.8.00 crore for civil work was directly released to the executing agency by the directorate office and against the sanctioned fund of Rs.4.30 crore for infrastructure development, an amount of Rs.4,17,50,000/- (Rs.2.47.50,000/- under M&amp;E and 1.70,00,000/- for Material Supply) has been released between October,2015 to November, 2018. But neither the directorate office released the balance amount of Rs.12.50 lakh (the amount sanctioned for polytechnic was 12.30 crore) nor the college authority has taken any step for realization of same till the date of audit (8/2021). In reply to audit memo No. 09 dated 13.08.2021. it was submitted by the college that the matter regarding non receipt of balance amount would be taken up with director technical Education and audit would be informed. Needful may now be done to procure the balance installment of Rs. 12.50 lakh from the Directorate to improve the infrastructure of the college.</p>	<p>DTE Sundernagar has been requested to kindly release the balance amount Rs 12.50 lakh in centrally sponsored scheme, vide office letter no 27.04.2022 and 2983 dated 13.07.2022 &amp; 15.11.2022. Hence para may be settled.</p>	Pending

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1.	G.P.Paonta Sahib	08/2013 to 07/2021	1	<p>Non monitoring of work resulted in delay in completion of work and Unfruitful expenditure Rs 8.58 crore. Deputy secretary (TE) to the government of Himachal Pradesh accorded sanction for construction of 60 bedded boy's hostel, 60 bedded girls hostel and staff quarters between January 2018 to November 2019. During test check of record, it was noticed that Director Technical Education has deposited an amount of Rs 8,57,56,097/-with Bharat Sanchar Nigam Limited for the construction work of hostels and staff quarters. The detail of amount deposited and the status of work is as under:</p> <table border="1"> <thead> <tr> <th>S. No</th> <th>Name of Work</th> <th>Date of A/A &amp; E/S and Amount</th> <th>Total Amount Released upto (07/2021)</th> <th>Total Expenditure incurred upto (07/2021)</th> <th>Date Completion (Stipulated)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>C/o 60 bedded boys hostel</td> <td>31726000 02.01.18</td> <td>28125630</td> <td>25000000</td> <td>20.11.20</td> </tr> <tr> <td>2</td> <td>C/o 60 bedded girls hostel</td> <td>33029000 03.07.19</td> <td>28044855</td> <td>16000000</td> <td>18.05.21</td> </tr> <tr> <td>3</td> <td>C/o staff quarter</td> <td>62098000 30.11.19</td> <td>29585612</td> <td>17500000</td> <td>18.11.21</td> </tr> <tr> <td colspan="3">Total</td> <td>8,57,56,097</td> <td>58500000</td> <td></td> </tr> </tbody> </table> <p>From the above table it is evident that physical progress of the work was achieved ranging between 35% to 85% whereas expenditure was incurred ranging between 28.18% to 79% against the estimated cost. The works detailed at Sr. No. 1 and 2 were not completed even after the lapse of two to eight months from the stipulated date of completion. Thus, non-monitoring by the department had not only resulted in non-completion of these works within stipulated time period but also had resulted in incurring unfruitful expenditure of Rs 8.58 crore besides depriving the beneficiaries of intended benefits and causing extra burden on the exchequer due to escalation factor. In response to audit memo No.08 dated 13.08.2021 it was stated by the auditee that imposition of lock down due to COVID-19 could be the reason for delay in completion of work. However, the matter will be taken up with executing agency to speed up the construction work. No direction may be issued to executing agency for early completion of the works.</p>	S. No	Name of Work	Date of A/A & E/S and Amount	Total Amount Released upto (07/2021)	Total Expenditure incurred upto (07/2021)	Date Completion (Stipulated)	1	C/o 60 bedded boys hostel	31726000 02.01.18	28125630	25000000	20.11.20	2	C/o 60 bedded girls hostel	33029000 03.07.19	28044855	16000000	18.05.21	3	C/o staff quarter	62098000 30.11.19	29585612	17500000	18.11.21	Total			8,57,56,097	58500000		The Executive Engineering B.S.N.L. (Civil Works) Solan, has been requested from time to time to accelerate the construction work of the institute vide office letter no. GPPS/Audit/2022-1135 dated 04.09.2022 & 1905 dated 08.11.2022, 5882 dated 26.12.2022 & 999, 100 dated 28.03.2023. Hence para may be settled.	Pending.
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