

कार्यालय महालेखाकर (लेखापरीक्षा)-II, महाराष्ट्र, नागपुर

संख्या: बा.ले.प.(मु)-II/निप्र/IR-14 (17)/2015-16

70

दिनांक:

28-5-15

प्रति,

The Principal Govt. Residential Women's Polytechnic,  
Latur.

विषय: वर्ष 1-1-2008 से 31-3-15 तक के लेखाओं पर निरीक्षण प्रतिवेदनानुसूक्त लेखापरीक्षा टिप्पणी।

महोदय,

आपके कार्यालय के लेखाओं के निरीक्षण प्रतिवेदनानुसूक्त नमूना लेखापरीक्षा टिप्पणी संस्वीकृत होने की तारीख से एक माह के अंदर तुरंत अनुपालन करने के लिए रिपोर्ट प्रेषित की जाती है। टी. ए. एन. बिसका अनुपालन तैयार रखा जाए एवं अगली लेखापरीक्षा के समय जांच पड़ताल के लिए दिखायी जाए।

यह निरीक्षण प्रतिवेदन लेखापरीक्षित कार्यालय/विभागा/संस्था द्वारा उपलब्ध कराई गयी जानकारी के आधार पर तैयार किया गया है। कार्यालय महालेखाकर (लेखापरीक्षा)-II, महाराष्ट्र, नागपुर लेखापरीक्षित कार्यालय/विभागा/संस्था द्वारा किसी भी असूचित या/और गलत जानकारी की जिम्मेदारी को अस्वीकार करता है। परीक्षा दल को प्रस्तुत किए अनुपालन के आधार पर निम्नलिखित परीच्छेद निरीक्षण प्रतिवेदन से निकाले जा रहे हैं।

Para No.

Year

1

1-1-2005 to 31-12-2007

अधीन

वर्षिक लेखापरीक्षा अधिकारी

संख्या: बा.ले.प.(मु)-II/निप्र/IR-14 (17)/2015-16

दिनांक:

निरीक्षण प्रतिवेदनानुसूक्त लेखापरीक्षा टिप्पणी निम्नलिखित को भी सूचना एवं आवश्यक कार्यवाही हेतु भेजे जा रहे हैं।

1. The Joint Director Technical Education, Divisional Office, Near Govt. Polytechnic Osmanpura,  
Aurangabad. - 431005 (P. Box No. - 516)

— हस्ता —

वर्षिक लेखापरीक्षा अधिकारी



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**INSPECTION REPORT ON THE ACCOUNT OF PRINCIPAL GOVT. RESIDENTIAL WOMEN'S POLYTECHNIC LATUR FOR THE PERIOD FROM 1-1-2008 TO 31.3.2015 UNDER SECTION 13 OF CAG's D.P.C. Act 1971**

**PART-I(A) INTRODUCTORY**

A test check of the accounts of the Principal Govt. Residential Women's Polytechnic Latur for the period from 1-1-2008 to 31-3-2015 was conducted by Local Audit Party No. V of the Office of the Accountant General (Audit)-II, Maharashtra, Nagpur consisting of M.R. Tarjule Assistant Audit Officer, Shri R.S. Tirmale Sr. Auditor and Shri M.J. Shukla Sr. Auditor during 27-4-2015 to 30-4-2015. The Audit was supervised by Shri V.M. Shambharkar Sr. Audit Officer from 27-04-15 to 29-04-2015. The last audit for the period from 1-1-2005 to 31-12-2007 was conducted during 16-1-2008 to 22-1-2008. The audit was supervised by Shri D.B. Sute Audit Officer.

**DISCLAIMER STATEMENT**

The Inspection Report has been prepared on the basis of information furnished and made available by the Principal Govt. Residential women's Polytechnic Latur. The Office of the Accountant General (Audit)-II Maharashtra, Nagpur disclaims any responsibility for mis-information and /or non information on the part of auditee unit.

**PERSONNEL**

The following officers held the charge of the post of the Principal Govt. Residential women's Polytechnic Latur during the period covered by audit.

Sr. No.	Name of Officer	Period	
		From	To
1	Shri M.P. Sagare	1-1-2008 to 8-7-2010	
2	Shri P.V. Lohade I/C	9-7-2010 to 27-2-2014	
3	Shri M.P. Salgare	28-2-2014 to till date of audit	

**EXPENDITURE**

The grants received and expenditure incurred on Pay & Allowance, TA and Contingencies for the last three years were as under:

(Amount in Rs.)

Year	Pay & allowance		TA		Contingency		Major Head
	Grant	Expenditure	Grant	Expenditure	Grant	Expenditure	
2012-13	17000000	27531546	250000	249290	370000	369967	2203
2013-14	34261258	34261258	192500	192493	482700	482666	2203
2014-15	30531000	30530952	105438	105438	471909	471909	2203

Plan

Year	Name of Scheme	Grant	Expenditure	Major Head
2012-13	Lib .Dev	100000	96444	2203
2012-13	M.E.	5745000	5744779	2203
2013-14	Lib .Dev	99910	99955	2203
2013-14	M.E.	7900200	7900194	2203
2014-15	Lib .Dev	83000	82426	2203

**PART-I-B :- OUTSTANDING PARAS FROM PREVIOUS INSPECTION REPORT**  
---NIL---

**PART I-C PERSISTENT IRREGULARITIES**

---Nil---

**Part II - CURRENT INSPECTION REPORT**

**PART II (A) - MAJOR IRREGULARITIES**

---Nil---

**PART II (B) - OTHER IRREGULARITIES**

**Para 1 :- Recovery of I.T. to Rs 156088 /- lakh from Guest Lecturers ( visiting faculty) under P.P.S. services.**

As per Govt. of Maharashtra Finance Dept. G.R. No. IT-1007/C.R.105/Try-P-5 dated.28/02/2008, if the payment of the bill is more than Rs.20000/- per year than T.D.S. @10% is required to be deducted by D.D.O.from Guest Lecturer honorarium bill under the head PPSS services and amount is required to be credited to government account.

Scrutiny of honorarium bills/ statement made available to audit it was observed that expenditure of Rs. 1560875/- incurred on account of imparting training/ classes in Government Residential Women's polytechnic, Latur under the head PPS services.

The details were as given below

Sr. No.	Name of visiting faculty	Amount	IT @ 10%	Year
1.	A.R. Salunke	160450	16045	2012-13
2.	D.R.Sarge	66375	6638	--do--
3.	Ku. A.B. Gunjal	53750	5375	--do--
4.	S.W. Mane	41500	4150	--do--
5.	R.S.Nand	54875	5488	--do--

6.	N.B. Deshmukh	33500	3350	--do--
7.	Ku. N.S. Shaikh	40500	4050	--do--
8.	A.R. Salunke	133325	13333	2013-14
9.	A.D. Kadam	28500	2850	--do--
10.	Ku. P.B. Ghawale	75625	7562	--do--
11.	Ku. U.E. Patel	72000	7200	--do--
12.	Ku. P.V. Shelke Patil	65725	6573	--do--
13.	Ku. R.S. Ankulge	53500	5350	--do--
14.	Smt.S.S. Pedgaonkar	42250	4225	--do--
15.	S.P. Birajdar	21250	2125	--do--
16.	A.R. Salunke	74750	7475	2014-15
17.	Y.B. Makude	72625	7262	--do--
18.	A.G. Jadhv Patil	67125	6712	--do--
19.	Ku. S.S. Thorat	62000	6200	--do--
20.	M.B. Gaikwad	49750	4975	--do--
21.	R.B. Salunke	53250	5325	_do
22.	P.S. Munde	26750	2675	--do--
23.	Ku. P.V. Shelke Patil	49750	4975	--do--
24.	A.A. Bainad	45750	4575	--do--
25.	P.B. Sherkhane	33750	3375	--do--
26.	S.A. Kawale	28500	2850	--do--
27.	A.B. Gunjal	53750	5375	--do--
	Total	1560875	156088	

However it was suspect that no Income Tax @ 10% has been deducted from the Guest Lecturer honorarium bills. Thus non deduction of Income Tax from the bills of Guest Lecturers has resulted in non-compliance of provisions continued in IT Act.

On this being pointed out the department stated in reply that there are vacant posts 06 lecturers hence teaching or imparting of training is being done from the outside guest lecturers on payment of honorarium not the fees.

Reply is not tenable as the , as per the aforesaid GR. Honorarium / Remunerable / Professional fees / Technical service attracts TDS @ 10% TDS  
Recovery of TDS @ 10% may be made & intimated to audit.

Para 2 : Non levy of penalty clause on delayed supply of stores Rs 81578/-

The Principal Govt. Residential women Polytechnic Latur was established for imparting the Training & basic knowledge of technical field to the students of Diploma. The Govt. allotted the grants for the activities of various trade time to time and upgradation of Polytechnics.

However, scrutiny of purchase files and bills revealed that the purchases of materials & supplies Machinery & Equipment at Directorate of Technical Education Mumbai level & some at the level of institutions. As per terms and condition the clauses were not considered by the head of the office while making/releasing the payments against the materials received after expiry of period. The liquidated damages for delayed supply should be levied if the supplier fails to deliver any or all of the material within stipulated time the buyer shall deduct from the payable amount as liquidated damages a sum equivalent to 0.5% of the value undelivered stores, at stipulated rate for each week subject to a maximum of 5% or 10% such penalty is to be deducted always by the buyer from the bill of the firm. The Principal Government Residential women polytechnic Latur had not levied and recovered the penalty to Rs 81578/-The examples given below are illustrative and not exhaustive.

List of stores delayed & Penalty Levyable

( Amount in Rs. )

Sr. No.	Name of Dealer	Supply order No. & Date	Cost of Material	Actual date of Receipt	To be received	Late by week	Penalty @Rs. 0.5% per week	Total of Penalty
1	M/s Icon Infotech Pvt. Ltd. Mumbai	11/ DTE/ GRWP Latur /-9-10	609840	20-5-10 ( 4 week)	29-4-10	3 week	3049.20	9148.00
2	M/s Acebrain System Pvt. Ltd Pune	11/ DTE/ GRWP09-10/85 dated 28-7-09	4,34,000	30-12-09	27-8-09	16 week	2170	34720
3	MSSIDC Mumbai	11/ DTE/ GRWP Latur /09-10 /298	2,18,950	10-6-10	45 days 10-5-10	4 week	1094.75	4379

		dated 25-3-10						
4	MSSIDC Latur	GWRPL/ store /09-10 /Fur./ 725 dated 31-3-10	82236	14-6-10	15-5-10	4 week	411.18	1645
5	M/s ADCC Infocad Pvt. Ltd. Nagpur	11/ DYE/ GRWP Latur / 11-12 /78 dated 8-2-2012	1760070	28-8-2012	8 week 7-4-12 ( Recorded 7 week amount of Rs.61602)	19 week	8800.35 Maximum 5%	88004 (- 61602) 26402
6	Satya Electricals Latur	GWRPL/ store / 12-13 /etc /2024 /dated. 17-11-11	12243	18-6-12	17-12-11	24 week	61.21 Maximum 10%	1224
7	Turbosoft System Latur	GWRP latur / store /12-13 Ns/ nil dated .nil	47760	8-5-12	1-1-2012	17 week	238.80	4060
							Total	81578

The above penalty charges which was not levied by the Principal Govt. Residential womens Polytechnic Latur is recoverable from the firm,

On this being pointed out the department stated in reply that in this case as per the directives of higher office action will be taken & will be reported & furnished to audit.

Further Progress made in this regard may be furnished to audit.

**Para 3 : Non recovery of TDS / IT from security providers amounting to Rs. 6876/-.**

As per section 194 (C) of Income Tax Act TDS @ 2% is recoverable from the bills of the contractors each payment Rs. 20,000/- or aggregate payment exceed Rs. 50,000/- per annum, read with Govt. of Maha. Finance Dept. Ref. No. M.I.T.- 100/CR-105/Try- Case-5 Dtd- 22.02.2008.

Scrutiny of the vouchers relating to security provider it was noticed that Govt. Residential Women's Polytechnic Latur while making payment for security provided to Polytechnic, TDS @ 2% has not been deducted from the bills of service provider, resulted in non-compliance of the provisions contained in Income Tax Act as per details given below :

Sr.No.	Bill No. & Date	Details	Amount Paid	TDS recoverable @ 2%
1	137/11.02.2015	M/s Eagle Security Services	57303/-	1146/-
2	156/20.03.2015	-----do-----	57303/-	1146/-
3	174/30.03.2015	-----do-----	57303/-	1146/-
4	124/19.01.2015	-----do-----	171909/-	3438/-
	Total		343818/-	6876/-

On this being pointed out the department stated in reply that M/s Eagle Security Services is filling returns and on verification of profit & Loss statement, company is paying Income Tax hence TDS have not been deducted from their bills.

The reply is not tenable as the , as per GR mentioned above TDS @ 2% is recoverable from the contracted services .

The progress of the recovery of TDS in respect of M/s Eagle Security Services details of IT Paid & copy of Income Tax return may be furnished to audit.

**Para 4 : Purchases without sanction under central Govt. fund Machineries & Materials**

During the financial year 2011-2012 . District Central Assistance ( DCA grant ) was placed with Higher & Technical Education Department to develop the standard of Polytechnic College The grant of Rs. 1.35 crore was stated to have been placed for purchase of equipments in the year 2011-12 of Medical Electronics Department under " Backlog /SDF/ Marathwada Vikas Mahamandal backlog "

However during the course of audit of bills , vouchers , it was seen that the O/O the Principal Govt. Residential women's Polytechnic ,Latur had purchased the equipments costing Rs. 314871/- from the funds received Rs. 20.00 Lakh from central Govt. under institution Development plans on institution level for which the sanction of Director , Technical Education M.S. Mumbai is required .

The sanction for the above purchases for Rs. 314871/- is yet to be received thus incurring an expenditure on purchases without sanction is irregular . The process for purchases of Rs. 1.35 crore was followed if so the same may be furnished .

On this being pointed out the department stated in reply that aforesaid purchases have been sanctioned by the Director, Technical Education Mumbai. However copy of sanction is not available. Copy of sanction to the purchases made will be obtained & furnished to audit.

Further progress made in this regard may be furnished to audit.

Para 5 :- Non recoupment of advance of Rs. 70,000/- under community Polytechnic scheme

Community Poly.  
The Govt. of India had sponsored the community polytechnic scheme (CPS) through out India through Govt. Polytechnic Colleges, for which grants were placed to Polytechnic Colleges to impart the training in rural area students for which honorarium was paid to Lecturers i.e. called "Man Power Development" some courses was to be taken up 3 months and the certificates were to be issued the trainees, so that the trainees were got a job / they may be self-employed.

However scrutiny of advances, it was seen that Shri C.V. Lahode Ex. I/C Principal /HOD Electrical Department of Govt. residential women's polytechnic Latur had paid an amount of Rs. 1,00,000/- on 15-06-2013 under C.P.S. sponsored scheme. The advance was not recouped till date of audit. Whether the advance was utilized for the purpose for which it was sanctioned or misutilised cannot be ascertained. The details are as under :-

Total Advance	Rs.1,00,000/-
Accounts submitted on 21-4-2014	Rs. 25000/-
Accounts submitted on 26-5-2014	Rs. 5000/-
Balance	Rs. 70,000/-

The balance amount of Rs. 70,000/- was yet to be adjusted / recouped even after lapse of period of two year This may be recovered alongwith penal interest @ 18% P.A in Lump sum.

On this being pointed out the Department stated in reply that Shri C.V. Lahode . I/ C Principal was relieved on 28-2-2013 on transfer to Govt. Polytechnic Gadchiroli. In this regard it has been informed to Govt. Polytechnic Gadchiroli, Joint Director Technical Education Aurangabad & Nagpur and Director Technical Education Mumbai.

Further progress regarding recovery of advance may be intimated to audit.



Recovery of advances with penal interest @ 18% P.A. alongwith comments of higher authority in this regard may be obtained & furnished to audit.

**Para 6 :- Irregular Drawal of funds to avoid lapse of budget grants**

2120/11/01

As per Rule 282 (2) Maharashtra Treasury Rule 1968 no money should be drawn unless it is required for immediate payment.

It is not permissible to withdraw money from treasury in anticipation of demand or to avoid lapse of budget grants . Retention of huge balances at the end of financial year is highly objectionable.

During scrutiny of general cash book it was revealed that the heavy cash balances were in the cash book at the fag end of the financial years as given below:

Date	Amount
Closing balance as on 31-3-2008	1315954/-
Closing balance as on 31-3-2009	8111012/-
Closing balance as on 31-3-2010	6060883/-
Closing balance as on 31-3-2011	1482829/-
Closing balance as on 31-3-2012	56385/-
Closing balance as on 31-3-2013	78762/-
Closing balance as on 31-3-2014	64900/-
Closing balance as on 31-3-2015	5131565/-

The unspent balances at the close of financial year was required to be credited/surrendered to Government account. However this has not been done resulted in irregular withdrawal of grant to avoid the lapse of grants .

On this being pointed out, the department stated in reply that supply orders were issued before 31 March to supplier hence payment was made in April as the supplier not supplied the items within scheduled time. Treasury Cheques were not deposited in time payment could not made before 31<sup>st</sup> March hence closing balances were seen in the cash book.

Reply is not tenable as the drawal of money was made from treasury in anticipation of demands or to avoid lapse of budget grants.

Comments of the higher authority may be obtained in this regard & intimated to audit.



**Para 7 :- Excess expenditure of pay & allowance over the grant allotted.**

During scrutiny of relevant records of pay & allowance it was noticed that there was heavy excess expenditure amounting to Rs. 10531546/- on pay & allowance during the years 2012-13 over the budget grant . as details given below:

Year	Pay & allowance		Excess expenditure
	Grant	Expenditure	
2012-13	17000000/-	27531546/-	10531546/-
2013-14	34261258/-	34261258/-	-----
2014-15	30531000/-	30530952/-	-----

Since the expenditure is in excess over the grant allotted ,whether the grants from the other heads have been diverted & if so under what authority .

On this being pointed out the department stated in reply that during the financial year 2012-13 there was excess expenditure on Pay & allowances over the grant allotted. Sanction will be obtained from the higher office and will be shown to next audit.

Ex-post -facto sanction of higher authority may be obtained & furnished to audit.

**Para 8 :- WEAKNESS IN INTERNAL CONTROL MACHANISM IN MAINTENANCE OF ACCOUNTS**

The Govt. of Mah. Finance department has instructed in January 2007 to all Govt. Department to review the internal control mechanism especially of the Internal audit to ensure that the internal audit is carried out regularly and effectively and the audit observation may be offered to improve their functioning.

The Internal Control is intended to give reasonable assurance that its operations should be carried out according to laid down rules and regulations in an economic, efficient and effective manner. A built in internal control system and adherence to codes and manuals minimize the risk of errors and irregularities and help the organization to achieve its objects with the optimum use of its resources.

However during course of audit of cash book , it was seen that the Principal, Govt. Residential women's Polytechnic Latur had drawn the payments regularly from treasury officer , Latur through NEFT / EFT etc.with proper treasury voucher , but the treasury vouchers are not recorded in the cash book against the payments made to concerned party, supplier, contractor , only bill nos were recorded against the payments made

Due to non recording the treasury vrs in cash book , audit could not ascertain the exact amount paid out of amount already drawn on treasury vrs. which proved overall vouchers are not entered in a chronological order and are not given distinct serial numbers, indicating weakness in internal control.

Non Govt. transactions are being recorded in Govt. cash book i.e. RD , LIC coop Societies loan etc. The separate Subsidiary cash book should have been maintained for such non Govt. transactions

On this being pointed the department stated in reply that audit objection raised have been noted and discrepancies noticed will be rectified in future.

Discrepancies noticed during audit may be rectified & detailed reply in this regard may be furnished to audit.

Para 9 :- Non reconciliation of cash book balance with bank scroll.

21/01/15

During scrutiny of cash book and bank scroll of the office of the Principal Government Residential Women's Polytechnic , Latur, as on 31-03-2015, it was noticed that there is difference amounting to Rs. 13,91,661/- was found as per closing balance of bank scroll & as per closing balance of cash book. The details of non encashment was not worked out by the cashier to reconcile the balance. The difference noticed during audit is shown below:

Sr. No.	Particulars	Amount
1.	Balance as per bank scroll	37,42,904/-
2.	Balance as per cash book	51,34,565/-
	Difference	13,91,661/-

The difference was required to be reconciled in each and every month,

On this being pointed out the department stated in reply that Treasury cheques received on 31-3-2015 have not been deposited in same date. The treasury cheques entered in the cash book but not deposited in the bank. Also in the bank accounts amounts are received from RBI , for exams hence cash book balance & balance as per bank scroll do not match.

The reply is not tenable as the abstract of un-encashed cheques was not prepared & reconciliation of balances not done.

Reconciliation of the balances as per cash book & bank scroll may be done & detailed reply in this regard may be furnished to audit.



**PART-III : TEST AUDIT NOTE:**

Test Audit Note containing other minor points which could not be settled on the spot, is being issued separately. Compliance to the paras may please be kept ready for verification by next audit.

**PART-IV : NON TAX REVENUE:**

—NIL—

*NK...*  
Sr Audit Officer/OAD(HQ)-II



**INSPECTION REPORT ON THE PERSONNEL LEDGER ACCOUNT OF PRINCIPAL GOVT. RESIDENTIAL WOMEN'S POLYTECHNIC LATUR FOR THE PERIOD FROM 1-1-2008 TO 31.3.2015 UNDER SECTION 13 OF CAG'S D.P.C. Act 1971(PLA)**

**PART-I(A) INTRODUCTORY**

A test check of the Personnel Ledger accounts of the Principal Govt. Residential Women's Polytechnic Latur for the period from 1-1-2008 to 31-3-2015 was conducted by Local Audit Party No. V of the Office of the Accountant General (Audit)-II, Maharashtra, Nagpur consisting of M.R. Tarjule Assistant Audit Officer and Shri R.S. Tirmale Sr. Auditor and Shri M.J. Shukla Sr. Auditor during 27-4-2015 to 30-4-2015. The Audit was supervised by Shri V.M. Shambharkar Sr. Audit Officer (27-04-2015 to 29-04-2015). The last audit for the period from 1-1-2005 to 31-12-2007 was conducted during 16-1-2008 to 22-1-2008. The audit was supervised by Shri D.B. Sute Audit Officer.

**DISCLAIMER STATEMENT**

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**PERSONNEL**

The following officers held the charge of the post of the Principal Govt. Residential women's Polytechnic, Latur during the period covered by audit.

Sr. No.	Name of Officer	Period	
		From	To
1	Shri M.P. Sagare	1-1-2008 to 8-7-2010	
2	Shri P.V. Lohade I/C	9-7-2010 to 28-2-2014	
3	Shri M.P. Salgare	28-2-2014 to till date of audit	

**EXPENDITURE**

The grants received and expenditure incurred on Pay & Allowance, TA and Contingencies for the last three years were as under:

(Amount in Rs..)

Year	Pay & allowance		TA		Contingency		
	Grant	Expenditure	Grant	Expenditure	Grant	Expenditure	Major Head
2012-13	17000000	27531546	250000	249290	370000	369967	2203
2013-14	34261258	34261258	192500	192493	482700	482666	2203
2014-15	30531000	30530952	105438	105438	471909	471909	2203



Plan

Year	Name of Scheme	Grant	Expenditure	Major Head
2012-13	Lib .Dev	100000		
2012-13	M.E.	5745000	96444	2203
2013-14	Lib .Dev	99910	5744779	2203
2013-14	M.E.	7900200	99955	2203
2014-15	Lib .Dev	83000	7900194	2203
			82426	2203

**PART-I-B :- OUTSTANDING PARAS FROM PREVIOUS INSPECTION REPORT**  
---NIL---

**PART I-C PERSISTENT IRREGULARITIES**

---Nil---

**Part II - CURRENT INSPECTION REPORT**

**PART II (A) - MAJOR IRREGULARITIES**

---Nil---

**PART II (B) - OTHER IRREGULARITIES**

**Para 1 : Irregular booking of expenditure under PLA Rs. 441915/-**

During review of PLA cash book it was noticed that the expenditure on various courses , Like Sarva Shiksha Abhiyan ( SSA) winter Exam RAC 2013, and IEDSSA 2013 was incurred by the institution on various component and advance were paid to head of the department, after drawal of advance , the advance account required to be submitted within one month to the accounts branch for payment.

However the expenditure incurred in 2013 was adjusted in Feb. 2015, after a gap of 2 year The details were as under

1. Sarva Shikshan Abhiyan Rs. 41216/-

The expenditure was only on purchase of note pad during April 2011 an amount of Rs. 185000/- was received from CEO Z.P. Latur for imparting the training during 2012-13 The training was not imparted and balance amount of Rs. 143784 was returned to Z.P. in 2/2015



2. Winter Exam 2013 RAC Rs. 240699/-

The above expenditure was incurred on Moderator for Rs. 56350/- Assessment Rs. 39185 and RAC staff honorarium , expenditure was incurred during 2013 and showing the expenditure booked in 2/2015.

3. IEDSSA -2013 Rs. 1,60,000/-

The expenditure on inter Engineering Diploma students sports Association of Rs. 78000/- stated to have been incurred against advance of Rs. 1,60,000/- and the vouchers or balance amount of Rs. 82000, is yet to be submitted / adjusted though the advance was taken during 2013.

From the above facts , it was clear that the advance drawn for the purpose of students related job was not utilized for said purpose and may be misused for other purposes as the bills were not drawn from treasury. Thus expenditure of Rs. 4,41,915/- incurred in 2013 and was booked in 2/2015 was irregular .

On this being pointed out the department stated in reply that advances of Rs. 441915/- were paid to Shri M.D. Agawane from time to time for Sarva Shiksha Abhiyan , Winter Exam -13 & IEDSSA however he has not submitted the accounts of advances paid in time .He submitted accounts in Feb. 2015 hence bills shown in Feb.2015 for balance advance and he has been informed in writing that care should be taken that such irregularities will not happen in future.

The reply is not tenable as the booking of these expenditure under PLA is irregular. Also advances paid have not been recouped so far status of recoupment of advances paid & comments of higher authority in this regard may be obtained & furnished to audit.

#### PART-III : TEST AUDIT NOTE:

Test Audit Note containing other minor points which could not be settled on the spot, is being issued separately. Compliance to the paras may please be kept ready for verification by next audit.

#### PART-IV : NON TAX REVENUE:

---NIL---

NK Verma  
Sr. Audit Officer /OAD(HQ)-II



## Supplementary Test Audit Note

**Para 1 : Government payment above Rs.25,000/- through ECS/NEFT**

As per the instructions issued by GoM Finance Department GR. No.Misc.-1060/pk-68/Try-5 dated 18/4/2011, it is the responsibility of the DDO to make Government payment above Rs.25,000/- through ECS/NEFT (e-payment) to the Contractor/Supplier/Service Provider. UTR number generated after successful payment in the bank should be written in the Cash book in place of cheque no.

Test check of vouchers revealed that following payment were made to the supplier through Cheque instead of e-payment resulted in violating Government instructions.

Sr.No.	Bill No.& Date	Name of the Firm	Amount Paid (Rs.)
1	05/3/14	M/s Eiotronics Pvt. Ltd.	1766250/-
2	05/3/14	M/s MSSIDC	1698750/-
3	05/3/14	M/s Eitronics	1996875/-
4	05/3/14	M/s Eitronics	2013750/-
5	05/3/14	M/s Pradnyha Refrigeration	46929/-
6	143/31-3-13	MSSIDC	3754012/-
7	110/ 26-12-13	M/s MSEQCL	126600/-
8	117/10-1-2013	M/s Turboself Ltd.	44650/-

On this being pointed out the department stated in reply that objection raised have been noted & same will be followed in future .

Further progress made in this regard may be intimated to audit.

*NK Verma*  
Sr. Audit Officer /OAD(HQ)-II

