

Inspection Report on the accounts of officer of the Principal Govt. Polytechnic College Hamirpur For the year 2023-24 (Period from February 2017 to September 2023).

Part-I (A) Introduction

The Govt. Polytechnic College, Hamirpur, is one among the fifteen Polytechnics in Himachal Pradesh which was established in the year 1963. Imparting training in five disciplines viz, Computer Engineering, Electronics, Civil Engineering, M.E and IT. The institute aims at imparting high quality technical education to produce technical manpower to keep pace with challenging technological environments with high moral and ethical values.

Govt. Polytechnic College Hamirpur, is functioning with department code-202 and is authorized to conduct Govt. business with Distt.-Treasury Hamirpur.

(B) Budget/ Financial Performance

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Year	Budget Allocation	Expenditure	Balance	%age of Exp. of Budget
2017-18				
PLAN	4.96	4.90	0.06	98.07
NON-PLAN	427.01	482.81	--	113
TOTAL	431.97	487.71	--	112.9
2018-19				
PLAN	5.20	5.20	--	100
NON-PLAN	525.91	512.06	13.85	97.36
TOTAL	531.11	517.26	13.85	97.39
2019-2020				
PLAN	17.17	17.08	0.09	99.46
NON-PLAN	531.35	521.34	10.01	98.11
Total	548.52	538.42	10.10	98.15
2020-2021				
PLAN	100.00	100.00	-	100.00

NON-PLAN	481.59	555.91	-	115.43
TOTAL	1481.59	1555.91	--	105.01
2021-2022				
PLAN	201.50	201.50	--	100
NON-PLAN	648.14	643.02	5012	99.20
TOTAL	849.64	844.52	5.12	99.39
2022-2023				
PLAN	208.50	208.50	--	100
NON-PLAN	847.11	851.91	-	100.56
TOTAL	1055.61	1060.41	-	100.45

(C) Scope of Audit

The Compliance Audit of the Principal, Govt. Polytechnic College Hamirpur, was carried out during September 2023. Records maintained in the office of the Principal, Govt. Polytechnic College Hamirpur were test checked.

Compliance audit and general examination of the accounts of the Principal, Govt. Polytechnic College Haimrpur, was conducted by the audit party consisting of Shri Ajit Singh, Asstt. Audit Officer and Shri Sukh Lal, Sr. Auditor w.e.f. 09-10-2023 to 18-10-2023 and work of the party was supervised by Shri Wangchhug, Sr. Audit Officer w.e.f. 09-10-2023 to 18-10-2023.

(D) Sampling procedure

As per order of Headquarter months were selected for detailed test audit per year of pending audit period, corresponding to the financial years for which audit is pending. The eight months have been selected for detailed check on the basis of selection memo issued by the Hqr.

Month	Expenditure (in Rs.)
09/2017	38.03
05/2018	69.09
10/2019	41.80
03/2020	52.74
07/2021	47.23

03/2022	10.17
07/2022	64.47
03/2023	75.10

Note: Audit has been conducted in accordance with the applicable Auditing Standards of CAG.

The inspection report has been prepared on the basis of information supplied and records made available by the auditee. The office of the Principal Accountant General (Audit), H.P., Shimla, disclaims any responsibility for misinformation and non-supply of information/ records by the auditee.

PART-II

(Audit Findings)

PART-II-(A)

(Significant Audit Findings)

Nil

PART-II-(B)

(Other incidental Audit Findings)

Reference Number: OBS-1023472

Para 1: Non-disposal of unserviceable/obsolete store of Rs. 34.79 lakh

[Rule 145 \(1\) and \(2\) of revised Himachal Pradesh Financial Rules, 2009](#) provides that a department shall declare the goods as surplus or obsolete or unserviceable and dispose of the same in prescribed manner and while declaring the goods as surplus or obsolete or unserviceable for disposal of the same the Head of the Department or the authorized officer shall generally follow the following principles: -

- He shall record the detailed reasons in writing in this regard,
- He may constitute committee at appropriate level for such declaration,
- He shall prepare a report of goods to be disposed off on the prescribed proforma and.

Before disposing off the goods, he shall cause to work out the book value, guiding price and reserved price of the goods to be disposed off.

During test check the records of Principal Govt. Polytechnic College Hamirpur it was noticed that physical verification of store and stock for the period 2017-18 to 2022-23 had been carried out by the institutional committee under the chairmanship of Principal Govt. Polytechnic College Hamirpur and upon verification, store articles valuing Rs. **3478977/-** were reported unfit/unserviceable and recommended the same for disposal /condemnation by the institutional committee, but the unserviceable articles were still lying in the store which needs to be disposed off immediately as per the report of physical verification committee to avoid the further deterioration of the unserviceable articles. The details of unserviceable articles and scraps are given in [Annexure-B](#) enclosed herewith.

[In reply](#) to [audit memo 13](#) dated 18-10-2023, it was stated by the department that matter will be taken up with the Director, technical Education Sundernagar and compliance will be reported to audit.

Needful may be done under intimation to audit.

Reference Number: OBS-1021386

Para 2: Unauthorized drawl of Salary of staff Rs.19.56 lakh

[As per instructions issued by the Joint Secretary \(Personnel\) to the Govt of HP vide letter no. Per \(AP-B\) F\(10\)-1/99 dated 1-5-99](#) to all Heads of departments in Himachal Pradesh provides that the **salary of a Govt. servant should be drawn from the place/station where he was actually working**. Drawl of salary from a place other than the actual place of working was strictly prohibited, it has also been decided that in future all Drawing and Disbursing Officers (DDOs) shall record a certificate on the salary bill to the effect that the officials have actually worked at the station shown in the bill during the month for which salary is being claimed. A bill without this certificate shall not be passed.

During the test check of records supplied by the Govt. Polytechnic Hamirpur, it was noticed that [Shri Prem Singh \(Assistant Librarian\)](#), [Ms. Sarita Kumari \(Hostel Supt.\)](#), and [Sh. Virender Kumar \(Lect. Computer Application\)](#), were deputed in other station and salary were drawn from Govt. Polytechnic, Hamirpur as per detail given below:-

Name of the employee	Designation	Name of office where official deputed	Date from which deputed	Salary paid from Govt. Poly. Hamirpur till 09/2023
Sh. Prem Singh	Asstt. Librarian	Govt. Polytechnic, Kangra	08/08/2021	828946
Ms. Sarita Kumari	Hostel Supt.	Govt. Polytechnic, Talwar	11/11/2021	474978
Sh. Virender Kumar	Lecture Computer Application	Govt. Polytechnic, Talwar	05/10/2022	651994
			Total	1955918

Thus, an amount of Rs. **1955918/-** was un-authorized drawl on account of salary of Government officials working in other office which was irregular and violation of the Government instructions *ibid*.

In [reply](#) to [Audit Memo No. 8](#) the department has confirmed the facts and figures as correct and stated that all the above staff/officers have been deployed as per orders of Govt. of HP

(Directorate of Tech. Education). The matter will be taken up with the Directorate Technical Education for further necessary action.

Needful may be done under intimation to audit.

Reference Number: OBS-1021511

Para 3: Non deposit of interest earned on saving account amounting to Rs. 3.02 lakh

Financial Rules provide that interest earned on Govt. funds kept in saving accounts shall be deposited into the treasury as receipt.

Test check of records and as per information supplied by the Govt. Polytechnic, Hamirpur it was noticed that [an amount of Rs. 302457/- earned as interest on saving accounts up to 09/2023](#) was not deposited into treasury which was contrary to the provisions of the Financial Rules. The detail of interest earned is given below: -

Sr. No.	Name of Bank	A/c No.	<u>Interest Amount lying in account from 2017-09/2023</u>
1	SBI Govt. Polytechnic Hamirpur	65085761189	48658
2	SBI Govt. Polytechnic Hamirpur	65078606382	253799
		Total	302457

In [reply](#) to the [Audit Memo No. 10](#) the department has confirmed the facts and figures as correct and further stated that the accrued interest will be deposited in concern Govt. Head after approval from the competent authority.

Needful may be done under intimation to audit.

Reference Number: OBS-1023402

Para 4: Unfruitful expenditure of Rs.2.38 lakh on purchase of books for pass out trainees

Vide Directorate of Technical Education Sunder Nagar letter No. STV(TE)-Payment/2017-27365 dated [19-4-2017 an amount of Rs.2,00,000/-](#) had been released to the Principal, Government Polytechnic Hamirpur for purchase of books to pass out Schedule Caste trainees and also an amount of Rs.2,00,000/- has been released vide letter No. STV (TE) –(HC) Payment/2017-36397 dated [17-5-2018](#) for the same purpose.

During test check of records in the office of Principal, Government Polytechnic Hamirpur for the period 2017-23 it was noticed that an amount of Rs.400000/- received for the purpose to purchase of books for the trainees of Schedule Caste. A committee was constituted for

procurement of library books vide office order dated [28-09-2018](#) and supply order has been made after completing all codal formalities on [10-10-2018](#) and as per supply order total [939 books](#) had been procured during November,2018 and Rs.4,00,000/- had been paid to supplier during January,2019 against various bills as per detailed below: -

Sr.No.	Name of supplier	Bill No./date	Quantity	Particular	Total
1.	Aryan enterprises	6778/8-11-2018	453	Books	189760
2.	Aryan enterprises	6880/16-11-2018	161	Books	56740
3.	Aryan enterprises	7003/23-11-2018	166	Books	71900
4.	Aryan enterprises	6938/19-11-2018	97	Books	51300
5.	Aryan enterprises	7069/28-11-2018	62	Books	30300
		Total	939		400000

Scrutiny of records further revealed that out of the above purchased books not even single book issued to a student/teacher which shows that the books were purchased merely to exhaust the funds. Audit scrutiny and physical inspection of the library further revealed that these books were kept in the store instead of displaying in the shelf to use for the students. Thus, the expenditure incurred on purchase of books which were kept in the store instead of issued to the passed out scheduled caste trainees students resulted in unfruitful expenditure of Rs.2.38 lakh.

[In reply](#) to [audit memo No.11](#) dated 18-10-2023 while confirming fact and figures it was stated by the department that books will be issued to the students of the SC/ST categories and books were kept separate from the other books as these books were purchased for the SC/ST students only.

The reply is not tenable while verification of the library books these books were not displayed in the shelves or no information about the scheme to concerned students were displayed in the noticed board. Hence the funds incurred for the purchase of these books seems unfruitful.

Needful may be done under intimation tto audit.

Reference Number: OBS-1019960

Para 5: Shortfall in achievement of target under the CDTP scheme and irregular expenditure of Rs. 0.75 lakh

Community Development Through Polytechnics (CDTP) is 100% Central Sponsored Scheme and grant for this scheme is received from the Government of India (GOI) on instalment basis. This is a direct central assistance scheme under which recurring and non-recurring grant is being provided by MHRD to the selected institutions/Polytechnics for the implementation

of scheme. This scheme is especially for the advancement of local community who are living in backward areas and unable to get the professional and technical education. These polytechnics provide skill training in various engineering and non-engineering courses with the duration of 3 to 6 months through main and extension centers as per need of the local community. In Himachal Pradesh CDTP scheme is running in 6 Govt. Polytechnics namely Sundernagar, Hamirpur, Rohru, Kandaghat, Kangra & Ambota.

The targets for the major activities of the scheme are as follows:

Activities	Target
Need Assessment Survey	Conduct Need assessment surveys of 10-20 villages every year and make use of data available from banks, credit plan proposals, surveys of department of statistics and surveys of NGOs.
Skill Development Training Programs	Conduct Need based skill development training programmes for an average of 600 person per annum
Application of Appropriate Technologies	5 Nos. (with minimum 50 beneficiaries each) All technologies must be disseminated and transferred through main/extension centres with cluster approach.
Technical and Support Services	Minimum 5 Technical and Support Services Camps per annum per polytechnics.
Awareness Generation	Annual Community Mela-atleast one Awareness through Mass Media Radio/TV/FM Channel Talks Exhibition sponsored by DST/Govt/NGOs Advertisement in local newspapers-Minimum twice a year.

Further as per rule 230 (8) of GFR 2017 all interests or other earnings against Grants in aid or advances (other than reimbursement) released to any Grantee institution should be mandatorily remitted to the Consolidated Fund of India immediately after finalisation of the accounts. Such advances should not be allowed to be adjusted against future releases.

As per information supplied by the Govt. Polytechnic Hamirpur, in this scheme the target of no. of person to be trained and shortfall from achievement during 2018-19 to 2022-23 is shown below:

Financial Year	Target of person to be trained	Person Trained	Shortfall	Shortfall in %age
<u>2017-18</u>	600	<u>409</u>	191	31.83
<u>2018-19</u>	600	<u>342</u>	258	43
2019-20	600	<u>299</u>	301	50.17
<u>2020-21</u>	600	0	600	100

2021-22	600	0	600	100
2022-23	600	179	421	70.17
	3600	1229	2371	65.86

From the above table it is clear that there is shortfall in achievement in targets ranging between 31% to 100% during 2017-18 to 2022-23 which seems that there is lackadaisical approach on the part of polytechnic in implementation of the scheme.

Further as per information supplied by the office [it was found that during 2017-18 to 2021-22 interest amounting to Rs. 53709/- of recurring head and interest of Rs. 21522/- of non-recurring head of the scheme has been used](#) by the office and now single SNA account has been operated by the department at directorate level for the scheme. The utilization of interest amounting to Rs. 75231(53709+21522) is in contravention of the financial rules *ibid*.

[In reply to Audit Memo No. 4](#) the department has confirmed the facts and figures as correct and stated that in FY 2021-22, the institute lacked funds until February 2022. The first instalment of grant of Rs. 500000/- was received in March 2022 and remaining amount of Rs. 1000000 was released in January 2023 through PFMS. There was confusion about funds allocation as it all came under a single category unlike previous years when there were separate categories for Recurring and Non-recurring funds. Due to the lack of funds in FY 2021-22 training couldn't commence leading to unmet training targets. The approval of operation plan from NITTTR Chandigarh was received in the month of June 2022 for FY 2022-23 which serve as guideline document for funds spending and all funds utilized had to be as per operation plan approved by the NITTTR Chandigarh only. Further due to Covid-19, there was lack of interest among trainees and availability of other schemes of GOI, PSUs and HP Govt. of similar nature with different names but with same objective candidates opted other schemes rather than CDTP. The department has further stated that the interest money was utilized as no grant was received from the funding agency and extension centres were running due to which payment of staff engaged under the scheme were made from the interest part.

The reply of the department is not tenable as there was lack of interest/efforts taken by the department in implementing the scheme as number of persons trained from 2017-18 to 2022-23 is decreasing continuously and further utilization of interest was also in contravention of the financial rules.

Needful may be done under intimation to audit.

Reference Number: OBS-1023353

Para 6: Non-reconciliation of cashbook balances with that of bank passbook resulted in difference of Rs.0.65 lakh.

Himachal Pradesh Financial Rules provides that the cash book should be closed regularly and completely checked. The head of the office should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct. Rule further provides that at the end of the month the head of the office

should verify the cash balances in the cashbook and record a signed and dated certificate to that effect.

During audit and test check of records in the office of the Principal, Government Polytechnic Hamirpur for the year 2017-23, it was noticed that office had not reconciled the cashbook with the balances of passbook which resulted in difference as detailed below: -

Sr.No .	Date/Year	Opening balance as per cashbook	Opening balance as per passbook	Differences
1	Apr-17	4554209	4551495	2714
2	May-17	2899922	2895358	4564
3	Jun-17	2355632	2248668	106964
4	Jul-17	2055103	1930501	124602
5	Aug-17	1961131	1895247	65884
6	Sep-17	1918120	1852636	65484
7	Oct-17	1828194	1762710	65484
8	Nov-17	1809513	1744029	65484
9	Dec-17	1790969	1768468	22501
10	Jan-18	1786237	1763736	22501
11	Feb-18	955031	844176	110855
12	Mar-18	777864	759884	17980
13	Apr-18	651067	633876	17191
14	May-18	733409	706743	26666
15	Jun-18	733409	798630	-65221
16	Jul-18	798630	733409	65221
17	Aug-18	881030	733409	147621
18	Sep-18	798630	733409	65221
19	Oct-18	798630	733409	65221
20	Nov-18	798630	733409	65221
21	Dec-18	798630	733409	65221
22	Jan-19	398630	333409	65221

From the above table, it is evident that there was a continuous difference in the cashbook balances and the passbook balances since April 2017 and after September 2018 there was difference of Rs.65221/-which had still (9/2023) appeared in the cashbook. No steps were

taken by the office to reconcile the difference figure which is in contravention of the financial rules.

[In reply to audit memo 07](#) dated 13-10-2023 while confirming fact and figures it is stated by the department that after reconciliation with the cash book balance to the passbook, the compliance of the same will be reported to audit.

Needful may be done under intimation to audit.

Reference Number: OBS-1023510

Para 7: Irregular reimbursement of inadmissible medicines Rs. 0.51 lakh

Medical Attendance Rules, 1944 provide that cost of inadmissible medicines should not be reimbursed to the claimants. The cost of lab tests conducted at private labs should also be restricted with Government rates prescribed for each test.

During test check of records related to the medical bills of the Govt. Polytechnic College Hamirpur it was noticed that the college has made payment of inadmissible medicines amounting to Rs 5108.57/- to the officer's/officials during the period between 2017-23 as detailed below in **Table**.

Sr. No.	Name and designation of the claimant, Sh./Smt.	Bill no and date	Inadmissible Medicines	Price of respective medicine
1	Durga Dass Rahi (Retd.) W/S Inst.	Memo No. 446 dt. 18.06.2022	Calcirol Sachet Powder	676.80
2	Y.D Sharma (Retd.) HOD	Cash Memo No. 185067 dt/ 27.07.2016	Volini Gel	185.00
			Osta Calcium Tab	228.45
		Cash Memo No. 171 dt. 24.08.2016	Omini Gel	150.00
		Cash Memo No. 15104 dt. 26.08.2016	Omini Gel	160.00
		Cash Memo No. 251189 dt. 07.09.2016	Omini Gel	86.00
			Osta Calcium Tab	152.00
		Cash Memo No. 30249 dt. 12.10.2016	Omini Gel	112.00
		Cash Memo No.	Osta Calcium	122.32

		351932 dt. 12.11.2016	Tab	
			DFO Gel	110.00
		Cash Memo No. AM-43 dt. 25.11.2016	Osta Calcium Tab	100.00
			Volini Gel	242
		Csh Memo No. 15230 dt. 22.02.2017	Volini Gel	135.00
		Cash Memo No. 15417 dt. 25.05.2017	Osta Calcium Tab	1440.00
			Volini Gel	199.00
3	Ashok Kumar Sharma W/S Inst.	Bill No. 292 dt. 14.08.2017	Syrup Liv-52	110.00
		Sr. No. 172 dt. 04.05.2017	Syrup Liv-52	95.00
		Sr. No. 175 dt. 09.05.2017	Syrup Liv-52	95.00
4	Bihari Lal Lab Assitt.	Cash memo No. 1607 dt. 22.04.2017	Syrup Liv-52	100.00
5	Dalbir Singh	Bill No. 262 dt. 22.01.2018	DFO Gel	120.00
6	S.L Chaman Ex Lect. Elect. Engg.	Cash Memo No. 28 dt. 12.12.2022	Oil 777	200.00
			Actaril Soap	85.00
7	Karam Singh Kaundal HOD	Memo No. GSTS-16496 dt. 17.02.2020	Volini Spray	215.00
			Total	5108.57

From the table it is evident that the medical reimbursement payment was made to the officials without restricting the bills as per Govt. prescribed rates which resulted in loss of Rs. 5108.57/- to Govt. exchequer.

The cases mentioned above are by way of illustration only. All other similar cases may be looked into and appropriate action may be taken under intimation to audit.

[In reply to Audit memo 14 dated 18.10.23 while confirming fact and figures](#) it is stated by [the department](#) that recovery will be made from the concerned officials and compliance will be reported accordingly.

Action as per Medical Attendance Rules, 1944 may be taken under intimation to audit.

Reference Number: OBS-1020279

Para 8: Diversion of funds from non-recurring head to recurring head Rs. 1.40 lakh, Irregular expenditure of Rs. 1.39 lakh and irregular purchase amounting to Rs. 0.05 lakh

Community Development Through Polytechnics (CDTP) is 100% Central Sponsored Scheme and the grant being received from the Government of India (GOI) on instalment basis. **This is a direct central assistance scheme under which recurring and non-recurring grant is being provided by MHRD to the selected institutions/Polytechnics for implementation of the scheme.** This scheme is especially for the advancement of local community who are living in backward areas and unable to get the professional and technical education. These polytechnics provide skill training in various engineering and non-engineering courses with the duration of 3 to 6 months through main and extension centres as per need of the local community. In Himachal Pradesh CDTP scheme is running in 6 Govt. Polytechnics namely Sundernagar, Hamirpur, Rohru, Kandaghat, Kangra & Ambota.

The heads under which non-recurring grant is to be utilised are as under:

Sr. No.	Items	Amount (Rs. In lacs)	
		Polytechnics which did not receive NR grant under erstwhile CP scheme	Polytechnics which received NR grant under erstwhile CP Scheme
1	Tools and equipment's for five to ten extension centres @ Rs. 70000/- per extension centre for those polys which did not receive NR grant under CP scheme and @ Rs. 45000/- per extension centre for those polys which received NR grant under the erstwhile CP scheme (Rs. 70000 for five new ext. Centre + Rs. 20000 for five old ext. centre)	7.00	4.5
2	Tools and equipment's at main centre.	3.00	2.00
3	Technology items required for demonstration and fabrication	2.00	1.30
4	Creation of infrastructure, furniture, and other physical facilities for five to ten extension centres.	6.00	3.90
5	Instructional resources, projection	2.00	1.30

system and software etc.		
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[Rule 98 of HPFR 2009](#) prescribed that Purchase of goods costing above Rs. 3,000/- (three thousand rupees) only and up to Rs.1,00,000/- (one lac rupees) only on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee consisting of three members of an appropriate level as may be decided by Head of the Department. The said committee shall survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier. Before recommending placement of the purchase order, the members of the committee shall jointly record a certificate as under. “Certified that we, the following members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question”.

During test check of records of Govt. polytechnic Hamirpur, following irregularities are noticed from 2017-18 to 2022-23 under the head non-recurring grant CDTP schemes:

[Amount of Rs. 1.40 lakh has been transferred to recurring head from non-recurring head](#) on temporary basis on the condition that same will be recouped from the non-recurring head as and when grant received, the same has not been recouped up to the time of audit. The whole amount of Rs. 1.40 lakh of recurring head has been utilised on components of recurring head, which is contrary to guidelines of scheme.

[Off grid solar power plant 2KVS/24 V amounting to Rs. 139500](#) was purchased and installed at the roof of admin block of Govt. Polytechnic Hamirpur from non-recurring grant, as per guidelines, non-recurring grant can be utilized on technology items required for demonstration under CDTP schemes but solar power plant which has been installed on the roof of admin block has not utilized for any activity under the scheme, the whole expenditure of Rs. 1.39 lakh incurred on purchase of solar plant is irregular as the solar plant was not utilized for any activity under CDTP scheme.

It was also noticed that [Toshiba 1 TB USB 0 Hard disk of Rs. 4500](#) has been purchased without inviting quotation which is contrary to financial rules.

[In reply to Audit Memo No. 5](#), the department has confirmed the facts and figures as correct and stated that funds has been diverted with the prior approval of HOD, RDD, NITTER Chandigarh as insufficient funds were available in recurring head and funds were required for smooth running of the scheme. The department has further stated that the solar power plant was purchased for technology demonstration purpose. The solar panels are installed on roof top and the complete control panels for demonstration is installed in administrative block. The power is being used as back up in administrative block and the hard disk has been purchased with the recommendation of purchase committee.

The reply of the department is not tenable as no supporting document related to reply is attached with the reply and further amount which has been diverted from non-recurring head to recurring head has not been recouped and further the solar plant installed on administrative block is not utilized for demonstration purpose as there was no extension centre for training purpose running near this institute.

Needful may be done under intimation to audit.

Reference Number: OBS-1020664

Para 9: Improper maintenance of library records

Duty of the Library Assistant/Assistant Librarian is as under:

Discharge duties with utmost perfection.

Adhere strictly to library timings.

1. Maintain records of books, Journals, magazines, guides, CDs, microfilms etc. in such a way that whenever need arises, they could be available readily.
2. Do shelving of books systematically subject wise/writer wise alphabetically so as to save the time of students.
3. Ensure location of documents for ready reference.
4. Manage library in such a way that cleaning dusting of books is made properly at least once a week.
5. Verify the stock of books etc. physically every month and rectify the shelves daily.
6. Ensure that all students have library cards so they can access books in the library.
7. Issue books to the students.
8. Upkeep book accounts.
9. Establish, maintain, and update catalogue.

Rule 138 of HPFR 2009 prescribes that (1) The officer-in-charge shall be responsible for maintenance of suitable item-wise lists and accounts and preparation of accurate returns in respect of the goods in his charge with a view to ensuring proper checks and reconciliation of actual balances with the book balances. The form of the store accounts shall be determined with reference to the nature of the goods and materials, the frequency of the transactions in the prescribed manner. (2) **Separate accounts shall be kept for fixed assets, consumables and dead stock or unserviceable items in the manner as may be prescribed.**

Further Rule 140 of HPFR 2009 states that (1) The officer-in-charge of the stores shall cause to maintain the inventory for fixed assets, consumable goods and dead stock or unserviceable items. (2) Head of the Department shall conduct the physical verification of fixed assets, consumable goods and dead stock or unserviceable items or cause it to be conducted through his subordinate officer (s) or through a committee constituted either by him or by the State Government, at least once in a year.

During test check of records, physical inspection of library of Got. Polytechnic Hamirpur and as per information supplied by the official following irregularities are found in maintaining library and records of library:

Records of books periodicals are not maintained properly.

6 News Papers have been purchased by the office for the library but no newspaper was found on newspaper stand during physical inspection.

Shelving of books were not done properly as even official of library has not found book readily. Library cards have not been issued to all students; library cards have been issued only to few students.

Cleaning and dusting of books has not been ensured and even library was not found clean as dust was found on tables, floors during physical inspection.

The lighting in library was not proper and further no correspondence was done by the official of the library to higher authorities regarding repair or maintenance of lights in library.

Further it was also noticed that stock register has been maintained, but physical verification was not done properly as there are large number of unserviceable articles were found in store

[room of library lying idle, but no records was maintained by the official of the library of the unserviceable items](#) due to which audit cannot ascertain the exact number, specification and value of unserviceable items. During physical inspection of stock it was also found that a [store room of library was full of unserviceable items](#) which are not auctioned since long time. It is also worth mentioning here that delay in auction also led to further deterioration of the articles with the passage of time and also unnecessarily occupied the space in the store. [In reply to Audit Memo No. 6](#) the department has confirmed the facts and figures as correct and stated that in future records will be maintained properly, library cards will be issued to all students in due course of time and further stated that unserviceable articles will be auctioned in due course of time.

Needful may be done under intimation to audit.

Reference Number: OBS-1023384

Para 10: Improper maintenance of cash book

Himachal Pradesh Financial Rule provides that (i) Every such officer (referred to in this rule as the Head of the Office) should maintain a cashbook in Form G.A.R.3.

(ii) All monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check. Disbursing Officer for arranging payments in cash, need be entered in the cash book.

(iii) The cash book should be closed regularly and completely checked. The Head of the Office should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct.

(iv) At the end of each month, Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. In case the verification of cash balance is not possible on the last working day of a month on account of disbursement of, monthly salary and allowances, it may be done on the first working day of the next month before making any transactions on that day.

(v) An erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The Head of Office should initial every such correction and invariably date his initials.

During audit and test check of cashbook of the selected months in the office of Principal, Government Polytechnic College, Hamirpur for the period 2017-23, it was noticed that at [page No.204 of cashbook volume-32 & page-003, 118,119,122 and 125 of volume-33 cutting and over writing was not found attested from the competent authority](#) which is in contravention the above rule which needs to justify.

The above cases are only illustrative not exhaustive and noticed during the audit of the selected months. Other such irregularities may be reviewed, and necessary action may also be taken accordingly.

[In reply](#) to [audit memo No-9](#) dated 16-10-2023, it is submitted by the department that due to lack of awareness cutting and over writing were not attested. Same will be attested from the competent authority and compliance of the same will be reported in due course of time.

Needful may be done under intimation to audit.

Reference Number: OBS-1023443

Para 11: Shortcoming in maintenance of service books of Gazetted/Non-Gazetted Government Employees

Service Book is important record of all the events in the carrier of a government servant. Thus, important entries such as date of birth, photo of the employee, verification of service, receipt of nomination for DCR Gratuity and Family Pension, increment certificates, and Pay fixation statements, other additional qualification or passing the examination and leave account shall be updated and attested in the service book for each Government servant (Gazetted or Non-Gazetted) by the Head of Office

Scrutiny of records and [Service Book of Sh. Krishan Kumar, Supt. Grade-II](#) revealed that he has appointed as Chowkidar in the pay scale of Rs.750-1350 with initial start of Rs. 770/- PM order dated 25.6.1990 and vide directorate order dated 3-1-2002, the official has been promoted as Clerk in the pay scale of 3120- 5160 and his pay has been fixed 3660/-, further on the basis of the recommendation of the Departmental Recruitment Committee the said official has been placed as Junior Assistant in the pay scale of 4400-7000 on dated 11-3-2008. Vide DTE office order dated 2-1-2012 official has been promoted as Sr.Asstt. from the Junior Asstt. in the pay scale of Rs.10300-34800 and further he has been promoted as Supt. w.e.f 13.3.2020. Audit scrutiny of the service book revealed that entries of the passing of type test was not found entered in the service book whereas as per Recruitment and Promotion Rules every official has mandatory to pass the typing test while promotion from the class-IV to class-III. Matter may be taken up with the Directorate office and required entries of the same may be done in the service book accordingly. Reasons for non-updating and non-entering of the details of passing type test in the service book of the above officials may be stated, besides doing the needful under intimation to audit.

[In reply](#) to [audit memo No-12](#) dated 18-10-2023, it was stated by the department that matter regarding non-entering of the passing of type test has been taken up with the directorate office for further necessary action.

Needful may be done under intimation to audit.

PART-III

(Follow up on findings outstanding of previous Inspection Reports)

- Nil -

PART-IV (Best Practice)

No best practices have been noticed during the instance of audit.

PART-V (Acknowledgement)

Principal, Govt. Polytechnic College Hamirpur, HP extended all possible co-operation and the records called for audit were produced. The environment of audit was very cordial and professional on the either sides. At the time of local audit, the following officials are holding leadership positions in the office of O/o **Principal, Govt. Polytechnic College Hamirpur, HP**;

Sh. Chander Shekhar, Principal
Sh. Krishan Kumar, Supr. Gr. II
Sh. Rakesh Gupta, HOD

Seen, discussed and facts verified.

sd/-
**Principal Govt.Polytechnic College
Hamirpur**

sd/-
**Senior Audit Officer
camp at Hamirpur**

Attested

Asstt Audit Officer

Annexure---B

List of unserviceable/obsolete store and stock items.

Mechanical Engineering

Sr. No.	Name of the Item with brief specification	Qty.	Book value	Stock Register No. & page No.	Date of purchase
1.	Polygon law of forces Apparatus	02 Nos.	600.00	151/1	11/06/1980
2.	Bell crank lever	01 Nos.		151/1	
3.	Jib crane Apparatus	02 Nos.	400.00	151/1	11/06/1980
4.	Roof truss Apparatus with spring balance	01 Nos.	160.00	151/1	10/02/1964
5.	Inclined plane Apparatus	02 Nos.	400.00	151/1	11/06/1980
6.	Atwood machine rubber type	03 Nos.	448.00	151/1	15/02/1962
7.	Friction trolley having base vibrating	02 Nos.	424.00	151/1	06/09/1962
8.	Simple Pendulum	02 Nos.	40.80	151/1	21/11/1963
9.	Compound pendulum having one flow base	01 Nos.		151/1	
10.	Fly wheel Apparatus	01 Nos.	61.20	151/1	07/03/1970
11.	Coil friction and belt rope Apparatus	01 Nos.	160.00	151/1	26/03/1963
12.	Simple wheel and axel hardwood	01 Nos.	0	151/1	
13.	Angular motion apparatus having rib wheel	01 Nos.	0	151/1	
14.	Centrifugal force Apparatus income with	01 Nos.	0	151/2	
15.	Structural Main App. Complete wood	01 Nos.	0	151/2	
16.	Office chair	03 Nos.	135.96	151/2	28/03/19744
17.	B.M. Apparatus	01 Nos.	0	151/2	
18.	S.F. Apparatus	01 Nos.	0	151/2	
19.	Spring balance	05 Nos.	11.72	151/2	15/10/1968
20.	Structural Mech. Apparatus	01 Nos.	1672.80	151/2	15/03/1965
21.	Revolution counter and centrifugal	01 Nos.	0	151/2	
22.	Wt. Boxes small	02 Nos.	220.00	151/2	22/08/1979
23.	Centrifugal apparatus in 2 parts	01 Nos.	550.00	151/3	07/03/1970
24.	Simple crank with stress Apparatus	01 Nos.	210.00	151/3	07/03/1970
25.	Crank and connecting rod Apparatus	01 Nos.	441.00	151/3	07/03/1970
26.	Sheer leg (without S.B) two legs only	01 Nos.	286.00	151/3	07/03/1970
27.	Screw efficiency Apparatus	01 Nos.	509.00	151/3	07/03/1970
28.	Stress beam Apparatus two legs	01 Nos.	167.50	151/3	07/03/1970
29.	Flywheel 8" dia.	01 Nos.	61.20	151/3	07/03/1970
30.	Slider crank motion Apparatus	01 Nos.	0	151/3	
31.	Rope Break Dynamometer	01 Nos.	208.00	151/3	07/03/1970
32.	Simple beam force apparatus	01 Nos.	400.00	151/3	11/06/1980
33.	Pulley demonstration Apparatus	01 Nos.	360.00	151/3	11/06/1980
34.	Simple rod heater	01 Nos.	50.00	151/3	19/01/1985
35.	Pm 175- deflection of beam apparatus	01 Nos.	0	151/4	03/08/1983
36.	Pipe wrench	01 Nos.	42.00	151/6	07/10/1991
37.	Office Chair	02 Nos.	0	151/6	27/07/1992

Sr. No.	Name of the Item with brief specification	Qty.	Book value	Stock Register No. & page No.	Date of purchase
38.	Wooden stool	03 Nos.	0	151/6	27/07/1992
39.	Chair square pipe	02 Nos.	0	151/7	18/09/1998
40.	Room Heater	01 Nos.	0	151/7	21/01/2000
41.		Total	8019.18		

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List of Unserviceable Items

Mechanical Engineering

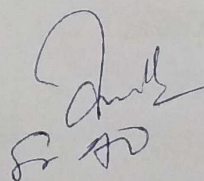
Sr. No.	Name of the Item with brief specification	Qty	Book value	Stock Register No. & page No.	Date of purchase
42.	CNC Trainmaster Machining centre with mono chroma monitor with	1	567399	100 on page no. 5, item no. 1	22-03-1996
43.	Voltage stabiliser for CNC	1	8058	100 on page no. 6,	06-11-1996
44.	Universal Kit	1	480	100 on page no. 7,	04-06-1996
45.	Plastic Moulded Chair	3	990	100 on page no. 10,	29-07-1998
46.	CNC Trainmaster lathe Technofour	1	727014	100 on page no. 15,	09-12-1999
47.	Vernier Caliper digital 150mm	1	4680	100 on page no. 18,	21-01-2000
48.	Automatic Voltage stabilizer	1	3800	100 on page no. 30,	23-01-2001
49.	Electric Motor for Air compressor	1	2652	100 on page no. 37,	15-06-2001
50.	Air compressor 14kg/cm ²	1	9568	100 on page no. 38,	15-06-2001
51.	Computer wipro Acer entra-500	1	62740	100 on page no. 39, item no. 37	07-03-1998
52.	Mon-0005 svga clor 14"	1			07-03-1998
53.	Acmou (mouse)	1			07-03-1998
54.	CNC Lathe model econo 26/1000 with accessories	1	19,81,511	100 on page no. 25, item no. 25	16-07-1999
		Total	3368892		

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List of Unserviceable Items

Mechanical Engineering

Sr.No	Name of the Item with brief specification	Qty.	Book value	Stock Register No. & page No.	Date of purchase
55.	Hydraulic Ram with C.I base	1	1500	9/017 on page no. 2,	16-06-1966
56.	Apparatus friction loss of head in pipe	1	1295	9/017 on page no. 2,	25-11-1967
57.	Hook gauge 12" size	1	133	9/017 on page no. 3,	07-03-1970
58.	Hook gauge 8" size	1	133	9/017 on page no.3,	07-03-1970
59.	Hydraulic Ram PI PE	1	250	9/017 on page no.3,	16-06-1966
60.	Steel Tape	1	18	9/017 on page no.4,	15-10-1968
61.	Body for replacement for Reciprocating	1	180	9/017 on page no.4,	14-10-1968
62.	Force of Jet Apparatus	1	208	9/017 on page no.4,	13-10-1968
63.	Screw Driver 8"	1	2	9/017 on page no. 4,	16-06-1966
64.	Angle Iron stand Size 2' 11" * 3' 1" *	1	80	9/017 on page no.4,	16-10-1968
65.	Screw Driver 12",6",4"	3	10	9/017 on page no. 5,	16-06-1966
66.	Nose Plier	1	9	9/017 on page no.5,	15-10-1968
67.	Armed Chair	1	65	9/017 on page no.5,	14-10-1968
68.	Bernoulli's Theorem apparatus	1	598	9/017 on page no. 5,	07-03-1970
69.	Friction Pipe apparatus	1	1295	9/017 on page no. 5,	25-11-1967
70.	Lock Modella	1	13	9/017 on page no. 5,	16-06-1966
71.	PSG Pelton turbine	1	10950	9/017 on page no. 2,	16-06-1966
72.	PSG Francis turbine	1	13306	9/017 on page no. 2,	16-06-1966
		Total	30045		


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Sr. No.	Particulars of stores	Stock Register No. 206	Qty.	Date of purchase	Book value (in Rs.)
		Item No./Page No.			
1	2	3	4	6	7
1	Fortran Compiler-77 (on 3.5 " floppy set)	7/10	1No.	23/11/1996	0
2	COBOL Compiler-85/DOS (on 3.5 " floppy set)	8/10.	1No.	23/11/1996	0
3	LAN 2.2 Floppy (on 5.25" floppy set)	9/10.	1No.	14/05/1998	5000
4	Auto CAD Release -13 (on 3.5 " floppy set)	10/10	1No.	07/03/1998	43500/-
5	Turbo C++ Compiler (on 3.5 " floppy set)	11/10	1No.	07/03/1998	4400/-
6	Rangoli Version 1.5 (on 3.5 " floppy set)	12/10	1No.	07/03/1998	7777/-
7	IIT CBT for AUTOCAD-13 (in CD)	1/11	1No.	28/09/2006	
8	IIT CBT for Oracle-7 CDs	2/11	1No.	28/09/2006	
9	IIT CBT for PL/SQL CDs	3/11	1No.	28/09/2006	
10	Red Hat Linux 7.0 CDs	4/11	1No.	28/09/2006	
11	Personal Oracle 8i CDs	5/11	1No.	28/09/2006	
12	Web Designing Studio CDs	6/11	1No.	28/09/2006	
13	Mastering English Trainer CDs	7/11	1No.	28/09/2006	
14	UPS- 3KVA Online (Uniline)	3/20	2No.	27/04/2007	
15	HCL P-4 2.8 GHz. Computer	1/40	1No.	28/09/2006	
16	Dell P-4 Computer	1/40	1No.	28/09/2006	
17	Dual processor Xeon Based Server	1/46	1No.	28/09/2006	
				Total	60677

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S NO	Particulars of Store	Stock Register Item No./Page No	Qty	Wt	Date of Purchase	Book Value (in Rs)
1	Power factor meter 6" dial	T&P Reg.no.48 P.N.-2 S.No.1	3	1.5 Kg	Before 1968	675
2	Synchro scope 8"	T&P Reg.no.48 P.N.-2 S.No.2	1	1.5 Kg	Before 1968	330
3	D.C KWH Meter	T&P Reg.no.48 P.N.-2 S.No.5	2	1.5 Kg	Before 1968	300
4	DC ampere meter 0-30A	T&P Reg.no.48 P.N.-2 S.No.7	1	1.5 Kg	Before 1968	162
5	voltmeter 0-30V	T&P Reg.no.48 P.N.-2 S.No.8	2	1.5 Kg	Before 1968	171.60
6	Ampere meter 0-1 A	T&P Reg.no.48 P.N.-2 S.No.9	1	1.5 Kg	Before 1968	199
7	Ampere meter 0-2 A	T&P Reg.no.48 P.N.-2 S.No.10	1	1.5 Kg	Before 1968	199
8	Ampere meter 0-5 A	T&P Reg.no.48 P.N.-2 S.No.11	1	1.5 Kg	Before 1968	149
9	VOLTMETER AC 0-150V	T&P Reg.no.48 P.N.-3 S.No.13	3	1.5 Kg	Before 1968	154
10	VOLTMETER AC 0-300V	T&P Reg.no.48 P.N.-3 S.No.14	1	1.5 Kg	Before 1968	154
11	Wattmeter 0-700W	T&P Reg.no.48 P.N.-3 S.No.17	1	1.5 Kg	Before 1968	365
12	Wattmeter dc	T&P Reg.no.48 P.N.-3 S.No.20	1	1.5 Kg	Before 1968	123
13	Rheostat 66 ohms	T&P Reg.no.48 P.N.-3 S.No.21	2	1 Kg	Before 1968	60
14	Rheostat 13 ohms	T&P Reg.no.48 P.N.-4 S.No.22	2	1 Kg	Before 1968	135
15	Double tube Rheostat 18 ohms	T&P Reg.no.48 P.N.-4 S.No.23	4	2 Kg	Before 1968	135
16	Double tube Rheostat 4.5 ohms	T&P Reg.no.48 P.N.-4 S.No.24	1	2 Kg	Before 1968	135
17	Capacitor box 1-8 Mf	T&P Reg.no.48 P.N.-4 S.No.25	2	2 Kg	Before 1968	655
18	Knife switch single pole	T&P Reg.no.48 P.N.-4 S.No.26	6	500 gms	Before 1968	7
19	Knife switch tripple pole	T&P Reg.no.48 P.N.-4 S.No.27	6	500 gms	Before 1968	7
20	Multimeter universal	T&P Reg.no.48 P.N.-4 S.No.28	1	500 gms	Before 1968	1689
21	Rheostat single tube 48	T&P Reg.no.48 P.N.-4 S.No.29	3	1 Kg	Before 1968	60
22	Rheostat double pole 11.5 ohms	T&P Reg.no.48 P.N.-4 S.No.30	4	2 Kg	Before 1968	135
23	Rheostat double tube 4.5ohm	T&P Reg.no.48 P.N.-4 S.No.31	2	2 kg	Before 1968	135
24	Ammeter 0-1.5 A DC	T&P Reg.no.48 P.N.-4 S.No.32	4	1.5 Kg	Before 1968	15

25	Ammeter 0-3A DC	T&P Reg.no.48 P.N.-4 S.No.33	1	1.5 Kg	Before 1968	160
26	Decade resistance box	T&P Reg.no.48 P.N.-7 S.No.34	1	1.5 Kg	Before 1968	142.50
27	mili voltmeter 0-500mV	T&P Reg.no.48 P.N.-5 S.No.35	1	1.5 Kg	Before 1968	160
28	TPIC switch 60 A 500V	T&P Reg.no.48 P.N.-5 S.No.38	1	4 Kg	Before 1968	60
29	DPIC Switch 15A- 200V	T&P Reg.no.48 P.N.-5 S.No.39	1	3 Kg	Before 1968	8
30	Potentiometer 4 wire	T&P Reg.no.48 P.N.-5 S.No.42	2		Before 1968	4
31	Ballistic galvanometer	T&P Reg.no.48 P.N.-5 S.No.43	1	1.5 Kg	Before 1968	250
32	Wattmeter 0-0.5 A, 300 V	T&P Reg.no.48 P.N.-6 S.No.44	1	1.5 Kg	Before 1968	376
33	Wattmeter 0-0.5 A, 300 V	T&P Reg.no.48 P.N.-6 S.No.45	1	1.5 Kg	Before 1968	376
34	resistance coils 1-2-5 ohms	T&P Reg.no.48 P.N.-6 S.No.46	1 each	1.5 Kg	Before 1968	3
35	Ammeter 0-15A	T&P Reg.no.48 P.N.-7 S.No.51	6	1.5 Kg	Before 1968	426
36	Wattmeter 15/30A, 55/110/220V	T&P Reg.no.48 P.N.-7 S.No.54	1	1.5 Kg	Before 1968	415
37	Ammeter 0-2.5/5A	T&P Reg.no.48 P.N.-7 S.No.55	1	1.5 Kg	Before 1968	550
38	Standard cells	T&P Reg.no.48 P.N.-7 S.No.56	3	1.5 Kg	Before 1968	347
39	Wattmeter 10/20A, 2500W	T&P Reg.no.48 P.N.-7 S.No.57	2	1.5 Kg	Before 1968	415
40	Reversing keys	T&P Reg.no.48 P.N.-7 S.No.58	2	500 Gms	Before 1968	52
41	Precision voltmeter 0- 150/300V	T&P Reg.no.48 P.N.-7 S.No.59	1	1.5 Kg	Before 1968	275
42	Milliampere meter 0- 250mA	T&P Reg.no.48 P.N.-8 S.No.60	1	1.5 Kg	Before 1968	175
43	Milliampere meter 0- 500mA	T&P Reg.no.48 P.N.-8 S.No.61	1	1.5 Kg	Before 1968	175
44	Amperemeter MC 0-3A	T&P Reg.no.48 P.N.-8 S.No.62	3	1.5 Kg	Before 1968	175
45	Amperemeter MC 0- 10A	T&P Reg.no.48 P.N.-8 S.No.63	1	1.5 Kg	Before 1968	175
46	Ammeter 30/60A	T&P Reg.no.48 P.N.-8 S.No.64	1	1.5 Kg	Before 1968	170
47	Voltmeter 0-10V	T&P Reg.no.48 P.N.-8 S.No.65	1	1.5 Kg	Before 1968	155
48	Voltmeter 0-50V	T&P Reg.no.48 P.N.-8 S.No.66	2	1.5 Kg	Before 1968	150
						11344.1

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