



संख्या-ओएडी-3/सीट नं-7/पी.आर-10/2016-17/टेक.शिक्षण.
कार्यालय प्रधान महालेखाकार (लेखापरीक्षा-I) गुजरात,
एनेक्सी भवन, रेस कोर्स रोड, पोस्ट बैग नंबर- 27,
राजकोट 360001
दिनांक-

सेवामे,

द प्रिन्सिपल सेक्रेटरी टु गवर्नमेंट ऑफ गुजरात,
(हाइयर एंड टेक्निकल एडुकेशन), ब्लॉक-5, सेवन्थ फ्लोर,
न्यू सचिवालय, गांधीनगर-382010

विषय:- कार्यालय द प्रिन्सिपल, द प्रिन्सिपल, गवर्नमेंट इंजीन्यरिंग कॉलेज, पाटन का 09/2007 से 04/2016 तक की अवधि का निरीक्षण प्रतिवेदन।

महोदय,

With reference to above cited subject, it is decided to transfer the para No.5 and 6 of Inspection Report on the Accounts of द प्रिन्सिपल, गवर्नमेंट इंजीन्यरिंग कॉलेज, पाटन for the period 09/2007 से 04/2016 for the final verification of appropriate action taken by the concerned office or to take suitable measures to revamp system deficiencies, if any. The detail of para is given below.

Name of Unit	Audit Period	Para No.	Gist of Para
द प्रिन्सिपल, गवर्नमेंट इंजीन्यरिंग कॉलेज, पाटन	09/2007 से 04/2016	5	Irregularities noticed in General Cashbook.
		6	Non disposal of idle/unserviceable equipment/article.

It is therefore, requested to take appropriate action in the matter at department level, if any required to be taken. If this para appeared in C&AG's Audit Report it will be subject to action recommended by PAC.

भवदीय,

वरिष्ठ लेखा परीक्षा अधिकारी/ओएडी-III

प्रतिलिपि प्रेषित:-

1. द कमिश्नर ऑफ टेक्निकल एडुकेशन,
गुजरात स्टेट, ब्लॉक नं-2, सेकंड फ्लोर,
डॉ. जीवराज मेहता भवन,
गांधीनगर-382010
2. द प्रिन्सिपल,
गवर्नमेंट इंजीन्यरिंग कॉलेज,
पाटन-384265

अपरीक्षा

वरिष्ठ लेखा परीक्षा अधिकारी/ओएडी-III

पंजीकृत डाक द्वारा



संख्या-ओएडी-3/सीट नं-7/पी.आर-10/2016-17/टेक.शिक्षण. 1551

कार्यालय महालेखाकार (ऑडिट-1), गुजरात,
एनेकसी भवन, रेसकोर्स रोड, पोस्ट ब्रेग नंबर- 27,
राजકोट 360001.

दिनांक:-

सेवामे ,
द प्रिन्सिपल,
गवर्नमेंट इंजीन्यरिंग कॉलेज,
पाटन-384265

विषय:- कार्यालय द प्रिन्सिपल, द प्रिन्सिपल, गवर्नमेंट इंजीन्यरिंग कॉलेज, पाटन का 09/2007 से 04/2016 तक की अवधि का निरीक्षण प्रतिवेदन।

महोदय,

उपरोक्त दर्शाये गये विषय के संबंध में आपके पत्र संख्या. सईकोपा/हिसाब/ओडिट पारा/माहिती/2022/167 दिनांक 08/03/2022 के संदर्भ में मुझे कहना है की स्थनीय लेखा परीक्षा के बकाया पेराओं के हुए कार्यपालन (कोम्प्लाइंस) के मिलने पर आगे की अभियुक्ति/टिप्पणी(रिमार्क्स)इस प्रकार है।

पारा संख्या: 1 और 4 का आगामी लेखा परीक्षा के समय सत्यापन की शर्त पर निपटाया गया।
(Settled subject to verification during next Local Audit)

इस तरह से आपके इस निरीक्षण प्रतिवेदन का पूर्ण रूप से निपटान किया गया है।

वरिष्ठ लेखा परीक्षा अधिकारी/ओएडी-III

प्रतिलिपि प्रेषित:-

द कमिशनर ऑफ टैक्सिनकल एडुकेशन,
गुजरात स्टेट, ब्लॉक नं-2, सेकंड फ्लोर,
डॉ. जीवराज मेहता भवन,
गांधीनगर-382010

वरिष्ठ लेखा परीक्षा अधिकारी/ओएडी-III

सरकारी ईकायन डोकेज, पाटन
शाखा/विभाग : भृजन
आमदानी : 280
तिथि : 04/03/2024



संख्या-ओएडी-3/सीट नं-7/पी.आर-10/2016-17/टेक.शिक्षण.

(66)

कार्यालय महालेखाकार (ऑफिट-I), गुजरात,
एनेकसी भवन, रेसकोर्स रोड, पोस्ट बोग नंबर- 27,
राजકोट 360001.

दिनांक:- 26/12/23

सेवामे,
द प्रिन्सिपल,
गवर्नमेंट इंजीन्यरिंग कॉलेज,
पाटन-384265

विषय:- कार्यालय द प्रिन्सिपल, द प्रिन्सिपल, गवर्नमेंट इंजीन्यरिंग कॉलेज, पाटन का 09/2007 से 04/2016 तक की अवधि का निरीक्षण प्रतिवेदन।

महोदय,

कृपया इस कार्यालय की पत्र संख्या ओएडी-3/सीट नं-7/पी.आर-10/2016-17/टेक.शिक्षण/551 दिनांक 01.12.2023 इसके संदर्भ में यह कहना है कि पारा संख्या 2 और 3 अभी बकाया है। अतः इन पाराओं का अनुपालन भी शीघ्र भेजने की कृपा करें।

वरिष्ठ लेखा परीक्षा अधिकारी/ओएडी-III

प्रतिलिपि प्रेषित:-

द कमिश्नर ऑफ टेक्निकल एडुकेशन,
गुजरात स्टेट, ब्लॉक नं-2, सेकंड फ्लोर,
डॉ. जीवराज मेहता भवन,
गांधीनगर 382010

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वरिष्ठ लेखा परीक्षा अधिकारी/ओएडी-III

अधिकारी ईस्टर डोलीज, पाटन
शाखा/फिल्म: महिला
आयत नंबर: 179
तारीख: 04/09/2024

AB/MS



संख्या-ओएडी-3/सीट नं-7/पी०आर-10/2016-17/टेक.शिक्षण. 1886
 कार्यालया महालेखाकार (ऑडिट-1), गुजरात,
 एनेकसी भवन, रेसकोर्स रोड, पोस्ट बैग नंबर- 27,
 राजकोट 360001।
 दिनांक:- ०१/०१/२५

सेवामे,
 द प्रिन्सिपल,
 गवर्नमेंट इंजीन्यरिंग कॉलेज,
 पाटन-384265

विषय:- कार्यालय द प्रिन्सिपल, द प्रिन्सिपल, गवर्नमेंट इंजीन्यरिंग कॉलेज, पाटन का 09/2007 से 04/2016 तक की अवधि का निरीक्षण प्रतिवेदन।

महोदय,

उपरोक्त विषय के संबंध में इस कार्यालय द्वारा जारी किये गए लेखापरीक्षा रिपोर्ट के पैराओ (Paras) का विवरण निम्नानुसार है, जो आपकी और से संतोषजनक प्रत्युत्तर के अभाव में अभी तक बकाया (Outstanding) है:

पारा संख्या 2 को जारी रखा गया है। तथा इस पारा का उत्तर कृपया कमिश्नर ऑफ हाइयर एजुकेशन गांधीनगर द्वारा भेजो।

पारा संख्या 3 को जारी रखा गया है। तथा इस पारा का उत्तर कृपया कमिश्नर ऑफ हाइयर एजुकेशन गांधीनगर द्वारा भेजो।

अतः शीघ्र निपटान हेतु बकाया पैराओ (Outstanding Paras) का अनुपालन (Compliance/Reply) इस कार्यालय को भेजने की कृपा करें।

भवदीय,

मनीष 10-01-25
 वरिष्ठ लेखा परीक्षा अधिकारी/ओएडी-III

प्रतिलिपिप्रेषित:

द कमिश्नर ऑफ हाइयर एजुकेशन,
 गुजरात स्टेट, ब्लॉक न.12, दूसरा फ्लोर,
 डॉ. जीवराज मेहता भवन,
 गांधीनगर-382010

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Audit
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Discusses

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वरिष्ठ लेखा परीक्षा अधिकारी/ओएडी-III

सरकारी ईजनेर कोसेज, पाटन
 शाखा/विभाग : भूज
 आवक नंबर : 95

तारीख : 06 FEB 2025



SUPREME AUDIT INSTITUTION OF INDIA
लाक्षिताथ सत्यनिष्ठा
Dedicated to Truth in Public Interest



०१ - ९०।
संख्या- ओएडी/ए.एम.जी-।/S-7/Tech Edu/2023-24/PR-
कार्यालय प्रधानमहालेखाकार (लेखापरीक्षा- ।) गुजरात,
एनेकरी भवन, रेसकोर्स रोड, पोस्ट बैग नंबर- 27,
राजकोट 360001।
दिनांक- २३।०२।२४

To,

✓ The Principal,
Govt. Engineering College, Patan
Near H N G University
Patan- 384265

विषय: The Principal, Govt. Engineering College, Patan के लेखों का 05/2016 से 11/2023 तक की अवधि का निरीक्षण प्रतिवेदन।

महोदय,

कार्यालय The Principal, Govt. Engineering College, Patan के लेखों का 05/2016 से 11/2023 की अवधि का स्थानीय लेखापरीक्षण दिनांक 20/12/2023 से 22/12/2023 के बीच में किया गया था। इस सन्दर्भ में उल्लेखित कार्यालय का निरीक्षण प्रतिवेदन (इंस्पैक्शन रिपोर्ट) इस पत्र के साथ संलग्न है।

इस निरीक्षण प्रतिवेदन का प्रत्युतर चार सप्ताह में देने की व्यवस्था करें।

भवदीय,

अमीर

वरिष्ठ लेखा परीक्षा अधिकारी/ओएडी-III

प्रतिलिपि प्रेषित:-

The Commissioner of Technical Education,
Gujarat State, 2nd Floor, Block No.2,
Dr. Jivraj Mehta Bhavan,
Gandhinagar- 382010.

— ८५ —

वरिष्ठ लेखा परीक्षा अधिकारी/ओएडी-III

सरकारी ईकायौदो लौहोज, पाट्टा
शहर/गांधीनगर : २४०
ठारक नं. १११ : १८।०३।२४
तारीख : १८।०३।२४

Name	Designation	Member from	Member till
Ramesh Chandra	Assistant audit officer	20/12/2023	22/12/2023
Sunil Choudhary	Assistant Audit Officer	20/12/2023	22/12/2023

The audit was supervised by the following officers.

Name	Designation	Effective from	Effective to
Sunil Choudhary	Assistant Audit Officer	20/12/2023	22/12/2023

E. Fund Management

The revenue receipts and expenditure incurred by college during the year 2016-17 to 2022-23 are given in table below:

Details of revenue and expenditure (in lakhs)

Year	Total Grant Received	Total Expenditure Incurred	Excess (+) / Saving (-)
2016-17	874.05	862.50	(-) 11.42
2017-18	730.20	724.52	(-) 5.68
2018-19	765.72	763.22	(-) 2.30
2019-20	766.73	763.63	(-) 3.09
2020-21	996.80	989.73	(-) 7.01
2021-22	1291.43	1261.73	(-) 29.07
2022-23	1258.35	1154.25	(-) 4.09

F. Audit Objectives

The objective of the compliance audit was to get a reasonable assurance that:

- Ensure all operations are in line with the guidelines set by the AICTE, UGC, and other relevant bodies.
- fund provisioning was adequate, and its utilization was efficient; whether the general principles of sound public sector financial management and ethical conduct have been adhered to
- Verify whether payments in respect of salaries and other entitlements were in accordance with the relevant rules and instructions.
- Assess if the college has any other source of income and if it's being reported and used appropriately.
- infrastructure including workshop, equipment etc., and manpower, were adequate, effective and in consonance of prescribed norms; and
- The monitoring mechanism was adequate and effectively operationalized.

G. Audit criteria & Sampling Procedure

The implementation and execution of Schemes and budgeted were assessed against following criteria keeping in view the audit objectives:

- Plan documents/ guidelines of the relevant schemes.
- Conditions and stipulations specified in administrative approvals, technical sanctions, rules and guidelines issued by the Government.
- Gujarat Treasury Rules, 2000, Gujarat Financial Rules, 1971; Bombay Contingent Expenditure Rules, 1959; General Financial Rules, 2017; and Rules made thereunder; and
- Guidelines and instructions issued by AICTE, UGC & GTU from time to time.

Audit test-checked records at GEC-Patan which were selected using judgmental sampling. While the compliance audit, records pertaining to receipt and expenditure viz., budget, planning, monitoring progress files, bill files, etc., for the selected items, were test checked.

H. Departmental Inspection

**Inspection Report on the Compliance Audit of the accounts of the Principal,
Government Engineering College, Near H N G University, Patan for the period from
May 2016 to November 2023 under section 13 of C&AG (DP&CS) Act 1971**

No. OAD-III/S-7/Edu/2023-24/PR-

Office of the Pr. AG (Audit-I)

Annexe Building, Race course Road,

Race Course Ring Road,

Rajkot- 360001

Date - 23.01.2024

To,
The Principal,
Govt. Engineering College,
Near H N G University
Patan- 384265

PART-I

A. Introduction:

Government Engineering College, Patan was established in April 2004 with three branches Computer Engineering, Electronics and Communication Engineering and Mechanical Engineering each with intake of 60 totaling to 180. The institute was initially functioning in the premises of the K. D. Polytechnic, Patan temporarily. It was shifted to its own newly built-up green premise in August 2008 at Katpur village on Chanasma- Patan road 8 kms before Patan.

Two more branches of Electrical Engineering and Civil Engineering each with intake of 60 were introduced from June- 2009. The intake of Electronics and communication was reduced to 30 and Mechanical Engineering was reduced to 90 from 2020. Currently the institute have total intake 360.

B. Functions:

The primary function of GEC-Patan is to offer quality engineering education through its undergraduate and post-graduate programs. Governed by the Government of Gujarat, the college emphasizes academic rigor, practical skills, and research.

C. Organizational setup

GEC-Patan is headed by a principal. The principal is assisted by HODs of various branches and other non-teaching staff.

The Education Department (Higher & Technical), Government of Gujarat is the Apex Auditable Entity headed by the Principal Secretary and assisted by Commissioner of Higher Education and Commissioner of Technical Education.

The auditable unit, Principal, Government Engineering College, Patan is working under the Commissioner of Technical Education, Government of Gujarat.

D. Authority & Scope of Audit:

The compliance audit for the period from May 2016 to November 2023 was taken up under section 13 of C&AG (DP&CS) Act 1971 covering funds utilization, contracts entered & compliances made by the college to various rules and guidelines and instructions.

The records were checked at the office of the Principal, Government Engineering College, Patan. During the compliance audit, records pertaining to receipt and expenditure viz., budget, planning, monitoring progress files, bill files, etc., for the selected items, were test checked. The audit was carried out in accordance with the applicable Auditing Standards of CAG.

The audit of office of **GEC-Patan** was conducted from 20.12.2023 to 22.12.2023 by the following members of field audit party of office of the Audit-I, Gujarat.

spanning 2017-18 to 2019-20 and duration of the scheme was further extended upto 2021-22. During 2017-18, GKS disbursed total grant of ₹20 Lakh to the college for the scheme's implementation. However, scrutiny of records revealed that only ₹5.91 Lakh of the grant was spent, resulting in the reversion of the unutilized amount of ₹14.09 Lakh to the GKS. This underutilization of allocated funds constitutes a failure on the part of the college to harness the full potential of the SSIP grant. Consequently, the student body has been deprived of the intended benefits of the scheme. Moreover, due to this non-utilization, the institution also failed to secure an additional grant of ₹1.00 Crore, leading to a total grant lapse of ₹1.14 Crore.

On this being pointed out in Audit, the Principal replied that Due to Covid-19, pandemic situation students were not participated physically for SSIP activities so grant was not spent in students activities.

The reply is not tenable as grant was to be allotted every year, however grant of even the first year (2017-18) was not spent during the total five year period (2017-18 too 2021-22). Reasons for not harnessing the full potential of SSIP grant in its very first year may be furnished to Audit.

Reference Number: OBS-1139244

Para-03: Non maintenance of Grant register

In accordance with Rule 153 of the Gujarat Financial Rules of 1971, it is mandated that all institutions in receipt of governmental grants maintain a Grant Register utilizing the specified Proforma No-40. This register serves as a foundational document, critical for ensuring the transparent and accountable utilization of government funds.

Upon examination of the available records, it was observed that the institution has failed to maintain the Grant Register in the prescribed proforma, as stipulated by the rule. This lack of adherence to regulatory guidelines constitutes a significant oversight on the part of the institution and carries the potential to adversely impact the financial accountability under each major head of accounts. Without a properly maintained Grant Register, it becomes exceedingly challenging to verify the receipt, expenditure, and any excess or savings of grants under each major head of accounts, thereby compromising the intended utilization of said grants.

On this being pointed out in Audit, the principal replied that, grant register is maintained, however it is not in the proper format and now onwards government grant register will be maintained as per Performa no. 40.

The reply is not tenable as no documentary proof of maintaining grant register in any format was provided.

Further compliance regarding maintenance of grant register in prescribed proforma and reasons for not doing so earlier may be furnished to Audit

Reference Number: OBS-1139510

Para-04: Not Obtaining Security Deposit/Fidelity bond from the persons handling the cash.

As per Rule 176 of GFR 1971, the Drawing & Disbursing Officer shall see that every Government servant, whether gazette or non-gazette, who is entrusted with the custody of cash or stores, is required to furnish security, for such amount as may be prescribed and to

The departmental audit was conducted by the directorate of Technical Education, Gandhinagar, from 27.02.23 to 01.03.2023 for the period from April 2021 to March 2022.

I. DISCLAIMER

The Inspection Report for this compliance audit for the period from May 2016 to November 2023 has been prepared on the basis of information furnished and made available by the Principal, Government Engineering College, Patan. The office of the Pr. Accountant General (Audit-I), Gujarat, Rajkot disclaims any responsibility for any mis/non-information on the part of auditee.

PART-II (Audit Findings)

PART-II-(A) (Significant Audit Findings)

-NIL

PART-II-(B)

(Other incidental Audit Findings)

Reference Number: OBS-1140323

Para-01 : Unserviceable machineries/equipment of ₹ 1.21 Crore were not auctioned

According to Rule 160 of GFR 1971 idle/unserviceable articles should be disposed off either by public auction or write off after fixing the upset value in accordance with principle prescribed by the Government.

On perusal of records of GEC, Patan, it was found that items in 53 different categories, costing ₹ 1,21,03,167/- were lying idle/unserviceable for want of final disposal. Details of the same are attached with this H.M.

The depreciation of these assets accelerates over the duration of their useful life. Postponement in the liquidation process, particularly through auctioning, could potentially diminish the realized value of these articles. A significant portion of these items has been identified as either non-operational or obsolete for a period exceeding five years. Prompt auctioning of these assets is imperative to maximize the attainable liquidation value.

On this being pointed out in Audit, the Principal replied that write-off-procedure is in progress and approval from head-office is pending. Necessary action will be taken after receiving the approval.

Further action regarding write-off procedure and copy of necessary action taken may be furnished to Audit

Reference Number: OBS-1141158

Para-02: Unutilized Funds of ₹14.09 Lakh Under SSIP 1.0 and Potential Lapse of Total Grant Worth ₹1.14 Crore

The Student Start-up & Innovation Policy (SSIP) is a government initiative designed to foster innovation and entrepreneurship in the state of Gujarat. The policy extends financial support to individuals with innovative ideas, as well as to educational institutions, incubation centers, and other organizations that can offer mentorship, subject to approval by a designated committee. The role of start-ups in the technology sector is considered a critical gauge of an economy's technological dynamism. In accordance with this policy, the Gujarat Knowledge Society (GKS) agreed to allocate an annual grant of ₹40 Lakh for the three-year period

		Dead Stock Register – 2016-17 to 2020-21 Expendable Register -2016-17 to 2020-21 Furniture Register – 2016-17 to 2020-21
4.	Civil Engineering Department	No physical verification for Dead Stock Register – 2016-17 to 2020-21 Expendable Register -2016-17 to 2020-21 Furniture Register – 2016-17 to 2020-21
5	Electronics & Communication Engineering Department	No physical verification for Dead Stock Register – 2016-17 to 2020-21 Expendable Register -2016-17 to 2020-21 Furniture Register – 2016-17 to 2020-21
6	Computer Science Engineering Department	No physical verification for Dead Stock Register – 2016-17 to 2020-21 Expendable Register -2016-17 to 2020-21 Furniture Register – 2016-17 to 2020-21
7	General Department	No physical verification for Dead Stock Register – 2016-17 to 2020-21 Expendable Register -2016-17 to 2020-21 Furniture Register – 2016-17 to 2020-21
8	Admin Department includes Hostel, Gymkhana, ACPC (Admission Committee for Professional Courses), COE(Central of Excellence)	No physical verification for Dead Stock Register – 2016-17 to 2020-21 Expendable Register -2016-17 to 2020-21 Furniture Register – 2016-17 to 2020-21
9	Library Department	No physical verification for Dead Stock, Expendable & Furniture Register – 2016-17 to 2020-21 Physical verification of Library Books was not conducted for the year 2016-17 to 2020-21

Non maintenance of central dead stock register/expendable/furniture register as per rules and failure to conduct annual physical verification of dead stock articles/furniture/expendable items was fraught with the risk of theft and loss of government assets remaining unnoticed. This situation also highlights significant weaknesses in the organization's internal control mechanisms.

On this being pointed out in Audit, the principal replied that Central Dead Central dead stock register is maintained but now the institute will maintain the same properly. Also due to covid 19 (2019-21), Institute was unable to conduct the physical verification as per the rule, annual verification will be carried out regularly. Regarding missing books, amount will be calculated and intimated to Audit.

The reply is not tenable as even through central dead stock register is maintained, all the entries were not maintained in the Central Dead Stock Register, further, in many cases, physical verification were not done in period other than covid-19. Total value of missing books is also awaited.

Further compliance regarding the regular physical verification and maintaining same with due diligence as well as total value of missing books may be furnished to audit.

execute a security bond setting forth the conditions under which Government will hold the security and may ultimately refund or appropriate it.

Further as per Rule 178, the security to be taken from a Government servant should be in the form of cash or promissory notes or post office cash certificates or Ten Years Social Security Certificates or in other forms as mentioned in Rule 178 of GFRs.

However, scrutiny of records revealed that no such security was furnished by officials handling stores during Audit period.

On this being pointed out in Audit, the Principal replied that, the institute will take promissory notes as per rule 178 of GFRs and will intimate to Audit.

Reasons for not furnishing security as well as further compliance according to rule 178 of GFR may be furnished to Audit.

Reference Number: OBS-1140182

Para-05: Improper maintenance of Central Dead Stock Register and non-conducting Annual Physical verification of Dead Stock Articles as per provisions

As per Rule 95 of Bombay Contingent Expenditure Rules, 1959 there must be a dead stock register in Form-8 for recording purchase of furniture, fixture, instruments/equipment, computers, laptops and other dead stock articles. As per Rule 98, the Head of the office would be responsible for verification of dead stock articles annually with reference to the register and record a certificate to that effect.

In the Government Engineering College, Patan, every year many instruments, computers, Laptops etc. were purchased by the college/allotted by the Commissioner, Technical Education, Gandhinagar. All receipts of all instruments/equipment, computers, laptops were required to be first entered in the Central Dead Stock Register and then it should have been issued to the various departments of the college. After receipt by the department, it should be entered in the dead stock register of the department.

During audit it was noticed that:

Central Dead stock, Expendable and Furniture registers were not maintained as per rules. Receipt of all instruments/equipment, Computers, laptops, furniture etc. should be first entered into Central Dead stock/Expendable/Furniture register and then it should be entered into dead stock/expendable/furniture register of the Department.

In all departments dead stock register/Expendable/furniture register were maintained but annual physical verification were not carried out in following cases:

Approx 1200 books are missing as per physical verification of books for the year 2021-22 & 2022-23.

S.No.	Name of Register / Department	Remarks
1.	Central Store Registers	No physical verification for Dead Stock Register – 2016-17 to 2020-21 Expendable Register -2016-17 to 2020-21 Furniture Register – 2016-17 to 2020-21
2.	Mechanical Engineering Department	No physical verification for Dead Stock Register – 2016-17 to 2020-21 Expendable Register -2016-17 to 2020-21 Furniture Register – 2016-17 to 2020-21
3.	Electrical Engineering. Department	No physical verification for

PART-IV (Best Practice)

-Nil

PART-V (Acknowledgement)

The audit party acknowledges the cooperation extended by the college in all matters regarding production of records called for in audit and compliance of the issues raised by the audit except those brought out in Inspection Report.

Name of official	Period	
	From	To
Dr. S.P. Dave	04.09.2015	11.07.2017
Sh. S.D. Joshi	12.07.2017	17.08.2017
Sh. N.D. Hajiyani	18.08.2017	28.02.2018
Sh. G.A. Patel	01.03.2018	25.06.2019
Sh. H.S. Patel	26.06.2019	31.08.2023
Dr. A.B. Dhruv	01.09.2023	---Continue---

Vajra B.
Sr. Audit Officer/OAD-III

Copy to:-

1. The Commissioner of Technical Education,
Gujarat state, Block No-2, 2nd Floor,
Dr. Jivraj Mehta Bhawan,
Gandhinagar-382010

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Sr. Audit Officer/OAD-III

Reference Number: OBS-1140287

Para-06: Cashbook Inconsistencies Indicate Lapses in Internal Control Systems

In accordance with Rule 28 set forth in the Gujarat Treasury Rules of 2000, it is stipulated that—

Every officer receiving money on behalf of the Government should maintain a Cash Book in Form GTR-2;

All monetary transactions should be entered in Cash Book as soon as they occur and attested by the head of the office in token of having been verified.

The Cash Book should be closed regularly and completely checked. The Head of the Office should verify the totaling of Cash Book or have it checked by some responsible officer other than the writer of the Cash Book and certify them accordingly.

At the end of each month, the head of office should verify the Cash Balance in the cash Book and record a single and dated certificate to that effect mentioning therein the balance both in words and figures.

An erasure or overwriting 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 the office should initial every correction and invariably date his initial.

Monthly physical verification of cash was required to be done by the DDO; and

Surprise check of cash was required to be done by the officer other than the DDO at a regular interval.

On scrutiny of records of Government Engineering College, Patan, it was observed that:

There were several instances of erasure or overwriting in both Government and Non-Government cash books and due procedure of correction was not followed. Some of such cases are:

Government Cash Book Dated: 04.01.2017, 05.03.2019, 07.03.2019, 11.07.2019, 30.07.2019, 06.08.2019, 07.12.2020, 11.01.2021, 19.10.2022, 05.10.2023, 18.11.2023 etc.

Non-Government Cash Book; 27.03.2019, 18.09.2020, 21.02.2023, 17.05.2023, 18.09.2023, 23.11.2023 etc.

These are only few instances mentioned here, total number of such instances is very high throughout the audit period.

Non-compliance with codal provisions for cash book maintenance raises significant concerns over the potential for financial misconduct and misappropriation of funds. This deviation constitutes a severe breach of internal control mechanisms.

On this being pointed out in Audit, the principal replied that overwriting will not be repeated in cash book and it will be maintained properly.

Further compliance regarding proper maintenance of Cash Books of Govt. as well as non-Govt. may be furnished to Audit and it is expected that correction of error would be done by due process.

PART-III

(Follow up on findings/outstanding paras of previous Inspection Reports)

Audit period: 09/2007 to 04/2016

IR Issue year: 2016-17

Para No	Caption of Para
1	Amount of interest (Rs. 27.62 lakh) not credited into government a/c.
2	Non utilization of grant (Rs. 10 lakh) resulted in deprival of benefits of e-journal.
3	Non implementation of SCOPE Initiative.
4	Missing library books.
5	Irregularity noticed in general cashbook.
6	Non-disposal of idle/unserviceable equipment/article.

The Compliance to the above paras may be expedited.