



**INDIAN AUDIT & ACCOUNTS DEPARTMENT**  
**OFFICE OF THE ACCOUNTANT GENERAL**  
 Arunachal Pradesh, Itanagar



*Sd/-  
 P. M. W. P. D.  
 22/12/14*

No. OA/Civil/AP/7-33/2014-15/380

Date: Itanagar, 19<sup>th</sup> December 2014

To,

22 DEC 2014

The Principle,  
 Rajiv Gandhi Govt. Polytechnic College,  
 Itanagar.

Subject: Inspection Report on the accounts of The Principle, Rajiv Gandhi Govt. Polytechnic College, Itanagar for the period from 01.07.2007 to 30.11.2014.

Sir,

I am to send herewith a copy of the Inspection Report on the accounts of your office for the period from 01.07.2014 to 30.11.2014. It is requested that the 1<sup>st</sup> reply of the Inspection Report may be sent within **one month** from the date of receipt.

Yours Faithfully,

*[Signature]*  
 Sr. Audit Officer/OAD (HQ)

Memo No: OA/Civil/AP/7-33/2014-15/

Date: Itanagar, 19<sup>th</sup> December 2014

Copy to:

- 1) The Director, Higher & Technical Education, Govt. of Arunachal Pradesh, Itanagar.
- 2) The Secretary of Education, Govt. of Arunachal Pradesh, Itanagar.
- 3) Office copy

22-12-14

2014

- sd -

Sr. Audit Officer  
 (OAD/HQ)

*[Handwritten notes and signatures]*  
 n-a p. (15/12/14)  
 22/12/14



**INSPECTION REPORT ON THE ACCOUNTS OF PRINCIPAL, RAJIV GANDHI  
GOVERNMENT POLYTECHNIC , ITANAGAR, FOR THE PERIOD FROM 1<sup>ST</sup>  
JULY 2007 TO 30<sup>TH</sup> NOVEMBER 2014**

**Part-I**

**1. INTRODUCTION**

The accounts of the Principal, Rajiv Gandhi Government Polytechnic, Itanagar for the period from 1<sup>st</sup> July 2007 to 30th November 2014 were test audited by an audit party from the Office of the Accountant General, Arunachal Pradesh, Itanagar during the period from 4<sup>th</sup> December 2014 to 19<sup>th</sup> December 2014.

**2. INCUMBENCY**

**A. Principal**

SI No	Name	Period
01	Prof. T. Madhusudan	01/07/2007 to 06/09/2010
02	Dr. A.K. Tripathy	07/09/2010 to till date

**B. ACCOUNTANT**

SI No	Name	Period
01	Sri Henjum Riram	11/07/2007 to 17/02/2008
02	Sri Ngiliang Mali	08/02/2008 to 16/05/2012
03	Sri Tai Padu	17/05/2012 to till date

**3. BUDGET ALLOTMENT AND EXPENDITURE**

(Rupees in lakh)

Year	Plan		Non-Plan	
	Allotment	Expenditure	Allotment	Expenditure
2007-08	9.52 (Stpd)	9.52 (Stpd)	192.00	186.81
2008-09	5.88	5.88	259.26	253.00
2009-10	19.78	18.20	284.25	273.85
2010-11	20.27	20.26	395.47	392.80
2011-12	142.73	142.64	366.69	366.69
2012-13	44.38	43.80	366.70	366.27
2013-14	37.45	37.44	402.22	401.87
2014-15 (Upto Nov 2014)	15.56	15.56	118.30	115.49



- (34) (93)
2. Joram Menung (UDC) and Tai Padung (UDC) were appointed in service on 16/5/2007 and 21/5/2007 respectively. Their pay (including grade pay) as per 6<sup>th</sup> Pay Commission on their joining dates was fixed at Rs 11360.00. As per rule, the date of next increment would be 1/7/2008. However, it was seen in audit that their first increments were given on 1/7/2007, which resulted in giving one advance increment. Dorik Lollen (Library Assistant) was appointed on 29/06/2007 in the revised scale of 5200-20200 (Pay Band – Rs 8560 and Grade Pay – Rs 2800). The pay after four increments of the official in July 2011 would be Rs 12820.00. However, from Pay Bill Register, it was found that the new pay of the official from July 2011 was Rs 14210.00. Nothing was on record regarding the advance increment or excess payment given to the three officials. However, it carried cumulative effect on the future increments of the concerned officials.
  3. The increment amount of Mai Yadi (UDC) and Palvinder Singh (UDC) in July 2011 would be Rs 380.00. However, only Rs 370.00 was given to the officials. Similarly, only Rs 380.00 was given as increment amount to Yomter Karga (UDC) and Maloni Mena (Steno Grade-III) in July 2011 instead of Rs 390.00. It also had cumulative effect on subsequent increments.
  4. The basic pay (including grade pay) of Mai Yadi (UDC) for the period from July 2010 to June 2011 would be Rs 12440. However, it was seen from pay bill register that only Rs 12070 was given to the official during the period.

The matter may be taken up with Directorate, Audit & Pension at an early time and the shortcomings and irregularities pointed out above may be rectified and the position be intimated to audit.

**Para 3: Appointment of Excess no Staff against the sanctioned post**

The Government of Arunachal Pradesh, Department of Education, vide order no. ED/HE(T)-346/2008 dated 25<sup>th</sup> March 2014 accorded sanction for continuation of post under various categories in the Institute for a further period of one year till 28<sup>th</sup> Feb 2015. As per this sanction order, sanctioned strength for the post of lecturer is 18 nos. However, it was noticed in audit that against this 18 sanctioned posts, 20 lecturers are engaged in the Institute. Thus, it may please be stated to audit how excess staffs could be appointed against the sanctioned post. It was concluded in audit that the appointment of two extra lecturers was irregular.

Comment of the department in this regard is invited.

**Para 4: Improper maintenance of Cash Book and Bill Register**

As per rule 33 of Receipts and Payment Rules 1983, erasures and over-writing in any bill are absolutely forbidden and must be avoided. If any correction be necessary, the incorrect entry should be cancelled neatly in red ink and the correct entry inserted. Each such correction or interpolation deemed necessary should be authenticated by the Drawing Officer setting his full signature with date against each.



(35) (31)

Test-check of Cash Book and Bill Register revealed that the Institute resorted to using of correction fluid and over-writing in Cash Book and Bill Register in violation of what is laid down in the rule. As for instance, the entry at Sl No. 1, 3 and 4 at page no. 28 of Bill Register No.1 was corrected by using white fluid. This practice may be avoided in future.

**Para 5: Maintenance of Stock Register**

Rule 190 of GFR 2005 provides for maintenance of proper stock accounts. The officer-in-charge of store shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials in his charge making it possible at any point of time to check the actual balances with the book balances. The form of the stock accounts shall be determined with reference to the nature of the goods and materials, the frequency of the transactions and the special requirements of the department.

Test check of Stock Register revealed the following deficiencies -

1. Date of issue of stock was not recorded in some of the stock register registers test-checked by audit.
2. Sign of receiving officials was not taken in appropriate column.

Thus, it could not be ascertained in audit about the position of materials received. Step may please be taken to maintain the register in a proper way.

**Part III**

**Nil**

*[Signature]*  
19/11/24  
**Sr. Audit Officer**  
**(OAD/HQR)**



Annexure A

Statement showing calculation of penalty charge for late payment of electricity bill

Period	Outstanding Amount (excluding the month's bill)		Penalty Amount
	With penalty for late payment	Without Penalty	
30/11/09 to 31/12/09	516677.00	505886.00	10791.00
31/12/09 to 31/1/10	560702.43	549048.00	11654.43
30/12/10 to 31/1/11	129309.00	126080.00	3229.00
31/3/11 to 30/4/11	101817.93	101124.00	693.93
30/4/11 to 31/5/11	140972.00	137480.00	3492.00
31/5/11 to 30/6/11	180909.84	176635.00	4274.84
30/6/11 to 31/7/11	221645.00	216572.00	5073.00
31/7/11 to 30/8/11	263195.00	257307.00	5888.00
30/8/11 to 30/9/11	305577.00	298858.00	6719.00
30/9/11 to 30/10/11	384468.00	341239.00	43229.00
30/10/11 to 30/11/11	357494.00	348078.00	9416.00
30/11/11 to 31/12/11	414762.00	405896.00	8866.00
31/12/11 to 31/1/12	473175.00	463164.00	10011.00
01/02/12 to 29/02/12	532757.00	521577.00	11180.00
30/4/12 to 31/5/12	241027.00	235267.00	5760.00
31/5/12 to 30/6/12	298551.00	291663.00	6888.00
1/8/12 to 31/8/12	417073.00	407861.00	9212.00
1/10/12 to 31/10/12	844180.00	822732.00	21448.00
1/11/12 to 30/10/12	1177335.00	1148062.00	29273.00
1/12/12 to 31/12/12	1343753.00	1314617.00	29136.00
1/1/13 to 31/1/13	1523903.00	1491031.00	32872.00
1/2/13 to 28/2/13	1693784.00	1657853.00	35931.00
1/3/13 to 31/3/13	1898275.00	1857722.00	40553.00
1/4/13 to 30/4/13	2120728.00	2075541.00	45187.00
1/5/13 to 31/5/13	2338614.00	2289331.00	49283.00
1/6/13 to 30/6/13	2573494.00	2519359.00	54135.00
1/7/13 to 31/7/13	2709797.00	2655014.00	54783.00
1/9/13 to 30/9/13	1620577.00	1585026.00	35551.00
1/10/13 to 31/10/13	1874222.00	1833148.00	41074.00
1/11/13 to 31/11/13	2122764.00	2077017.00	45747.00
1/12/13 to 31/12/13	2303602.00	2255734.00	47868.00
	<b>Total</b>		<b>719218.20</b>

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(29)

# RAJIV GANDHI GOVERNMENT POLYTECHNIC

Department of Education, Government of Arunachal Pradesh  
Vivek Vihar, Itanagar-791 113

ISO 9001:2000 Certified Institution

No. RGGP/Acct/Adt.-01/2015-16/389

Dated Itanagar, the 17<sup>th</sup> Aug, 2015

To,

The Accountant General (Audit)  
Indian Audit & Accounts Department  
Arunachal Pradesh  
Itanagar.

**Sub: Audit Reply on the Inspection Report on the accounts of the Institution for the period w.e.f. 01/07/2007 to 30/11/2014.**

Sir,

With reference to your letter No. OA/Civil/AP/7-33/2014-15/380 Dtd.19<sup>th</sup> Dec '2014 on the subject mentioned above, I am furnishing herewith the reply in connection with the audit observation made under **Part II B** as below:-

**Para: 01:** Generally, the fund allocations for meeting various official expenses are received after December of each financial year. So, although, the bills of Electricity and Water Charges are received but the institution couldn't release the payment in time. Moreover, the financial power of the Principal is limited to Rs 15000/- per bill and the aggregate electricity bill received from Power Dept is generally more than Rs 57,000/- per month. Hence, as per norms, for any bill amount beyond Rs 15000/-; have to be sent to Directorate of Higher & Technical Education, Govt. of A.P for obtaining financial sanction/finance concurrence. In the process, it got delayed and the penalty is charged by the Power & PHE Department because of this late payment.

The matter to this effect is being appraised to competent higher authority for taking up the matter with the Deptt. of Power & PHE for exemption of plenty amount for late payment as this college is also a Govt. institution.

**Para: 02:** The Service book of the officials mentioned in your audit para has been rectified as per your observation and sent to Director, Audit & Pension, Govt. of A.P, Naharlagun for further rectification, if any.

**Para: 03:** The salary of the Lecturers is drawn on the basis of the appointment order and joining report of each individual. The matter regarding 2(two) nos of excess Lecturer against the sanctioned strength of 18(eighteen) nos of Lecturers has been taken up with the Directorate of Higher & Technical Education, Govt. of A.P, Itanagar for furnishing clarification to Audit.

**Para: 04:** The institute regrets for using correcting fluid at sl.no. 1, 3 and 4 at page no. 28 of the Bill Register no. 01. This has been done once only in the initial period after taken over of the college by the Govt. of A.P. However, the observation is noted and assured to avoid such practice in future.

**Para: 05:** The observation is noted and assured to adhere to the suggestion made by you.

Thanking you.

Yours sincerely,

( Dr AK Tripathy )

Principal

Rajiv Gandhi Govt. Polytechnic,  
Itanagar

Memo No. RGGP/Acct/Adt.-01/2015-16

Dated Itanagar, the 17<sup>th</sup> Aug, 2015

Copy to:

1. The Director, Higher & Technical Education, Govt. of A.P., Itanagar for information please.
2. The Finance & Accounts Officer, Directorate of H&TE, Govt. of A.P., Itanagar for information please.
3. Office copy.

( Dr AK Tripathy )

Principal

Rajiv Gandhi Govt. Polytechnic  
Itanagar