18.10.24

सत्यमेव जयते

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I), ODISHA, BHUBANESWAR

NO. AMG-I/IR No.68/2024-25/133 **Date: 14.10.2024**

To,

The Principal,
Govt. Polytechnics,
Plot No-1, Xavier Road, Rail Vihar.
Chandrasekharpur, Bhubaneswar – 751023.

Sir,

I am to forward herewith the Inspection Report No.**68/2024-25** relating to your office. for the period from **2016-2017** to **2023-2024.** The Inspection Report has been prepared on the basis of information furnished and made available by office of the **Principal Govt. Polytechnics, Bhubaneswar.** The office of the Principal Accountant General (Audit-I) Odisha, Bhubaneswar disclaims any responsibility for any misinformation and non-information on the part of auditee.

The reply to the Inspection Report may please be furnished within one month from the date of its issue. The receipt of the Inspection Report may kindly be acknowledged.

Yours faithfully,

14/X/24

Deputy Accountant General/AMG-I

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I), ODISHA, BHUBANESWAR

Inspection Report No. 68 / 2024-25 Principal,Government Polytechnic, Bhubaneswar.

Name of the Accounts Audited	Office of the Government Polytechnic, Plot No.1, Xavier Road, Rail Vihar, Chandrasekharpur, Bhubaneswar, Odisha 751013,
Period of Accounts audited	2016-17 to 2023-24
Time taken for audit	02-09-2024 to 13-09-2024 (09 working days)
Head of the organisation	Dr. Rajat Kumar Panigrahi, Principal
Name of the Officers in-charge of the Accounts	Sri Bajendra Narayana Routray, I/C Principal From 24-06-2014 to 31-10-2017 Smt. NilimaSahu, Principal From 01-11-2017 to 30-09-2021 Sri Susanta Ku Patra, Principal From 01-10-2021 to 06-08-2024 (FN) Sri Pradip Ku Dev, Principal 06-08-2024(AN) to 13-08-2024 Dr. Rajat Kumar Panigrahi, Principal From 14-08-2024 to till date
Name and Designation of the Officers who audited the accounts	Shri SanatanNaik, Assistant Audit Officer Shri Deepak Kumar, Asst. Audit Officer Shri Priyanshu Prakash, Asst. Audit Officer(P)
Name and Designation of the Reviewing Officer	Shri JashobantSahoo, Sr. Audit Officer
Scope of audit	Test check and general examination of accounts records pertaining to the period covered under audit under Section 13 of the C&AG DPC Act 1971.

PART-I

Introduction:

Government Polytechnic, Bhubaneswar was established in 1978. Government Polytechn[ic] Bhubaneswar has evolved as one of the most cherished destination for the candidates aspiring to have a growing career in technological arena. It is situated in the heart of the city having excellent communication facility. Campus of the college spreads over 14.87 acres of land which accommodates individual infrastructure for academic, administration and hostel purpose. The college aims at educating the students to become not only competent professionals but also excellent human beings, who would contribute towards the welfare of the society and help in raising the quality of life of its people. The institution is recognized by All India Council for Technical Education, New Delhi and affiliated to State Council for Technical Education & Vocational Training, Odisha, Bhubaneswar.

Fund provision:

During last five years from 2019-20 to 2023-24, the Government Polytechnic, Bhubaneswar had received funds of ₹.3151.46 lakh and utilised ₹.3110.99 lakh as details given below:

Year	Receipt (₹. in lakh)	Expenditure (₹. in lakh)
2019-20	582.69	570.39
2020-21	566.31	549.18
2021-22	720.83	713.40
2022-23	624.86	623.41
2023-24	656.77	654.61
Total	**3151.46**	**3110.99**

Scope of Audit

The audit was conducted to ascertain whether Laws, Rules and Regulations (LRR) relating to fund management and other matters have been duly complied with by the DDO.

Criteria

The audit criteria considered for assessing the performance of the Authority was as follows:

i. The policy decision of the Government, Law, Rules framed for the Department to carry out the objectives of the department,

ii. Odisha Treasury Code and Odisha General Financial Rules, Scheme Guidelines etc. Terms and conditions of the Schemes/Programmes.

iii. Minutes of the meetings of different Committee and Sub-Committee Guidelines, norms of All India Council for Technical Education (AICTE) for promotion of technical education.

iv. Affiliation By-Laws issued by the SD&TE Department, Govt. of Odisha.

v. Budgets/Activities Reports/Statistics published by GoO.

Audit sampling

The month of March 2020 and March 2024 has been selected on judgmental basis in current compliance audit for detailed check of vouchers.

Entry & Exit conference

Audit has been conducted in accordance with the applicable auditing standards of C&AG. An entry conference was conducted with the Principal, Government Polytechnic, Bhubaneswar on 02-09-2024 and detailed objectives, scope and methodology of audit were discussed. Audit findings were discussed in exit conference on 13-09-2024. The replies furnished by the Principal was suitably incorporated in the concerned paras.

Disclaimer

The Draft Inspection Report has been prepared on the basis of information furnished and made available by Principal, Government Polytechnic, Bhubaneswar. The office of the Principal Accountant General (Audit-1), Odisha, Bhubaneswar disclaims any responsibility for any mis-information and/or non-information on the part of audited entity.

PART-II-(A)

(Significant Audit Findings)

-Nil-

PART-II-(B)

(Other incidental Audit Findings)

1. **Undue favour to Skyy Rider Electric Private Ltd. for setting up EV production unit inside the premises of Government Polytechnic**

An MoU was signed between Government Polytechnic, Bhubaneswar and Skyy Rider Electric Pvt. Ltd. BJB Nagar. Bhubaneswar on 15th July 2022 for setting up of Electric Vehicle Production Unit at Government Polytechnic, Bhubaneswar to manufacture four wheelers and three wheeler Electric vehicles to empower and employ students in the field of Electric Mobility. The project objective was to collaborate and develop the production infrastructure of Skyy Rider Electric Pvt. Ltd.(SRE) at Government Polytechnic, Bhubaneswar for Electric vehicle manufacturing along with Advanced Training programme for students. This will expose the students to latest EV Technology and relevant industrial best practices with an objective to make them industry ready.

As per para 3A(a) of MoU. Government Polytechnic, Bhubaneswar shall allot 20,000 sqft of land inside the institution campus to SRE for the production unit. Government Polytechnic shall facilitate with a MS structured shed of 4,000 sqft on the allotted land with availability of water and electricity. Balance 16000 sqft area to be labelled and to kept open where SRE may facilitate some additional temporary shed as per their requirement. The Electricity consumed for production of EV and other allied services shall be borne the SRE.

As per para 7B(f) of MoU. SRE shall provide one to two months of on job training/internship opportunity to all mechanical and electrical students of Government Polytechnic without any fees. SRE shall arrange certification for the students those who undergo with the on jo training/internship in the EV production unit. Also the best performing students would get an hiring opportunity and they will continue with SRE as an employee and will be under SRE payroll. Minimum 10 percent of the students will be offered with the job opportunity by the SRE. Para 7B(l. m &n) says that SRE and Govt. polytechnic can collaboratively organise advanced training on Electric Vehicle for outsiders and will decide the training cost. The revenue generated will be shared between two parties after mutual agreement. In each year SRE shall provide one Electric Vehicle to Government Polytechnic for its use without any cost and the vehicle is to be registered in the name of the Principal Government Polytechnic. The SRE shall invest/utilise 15 percent of its profits in CSR activities inside the campus as per proposal of Principal. Government Polytechnic.

Scrutiny of MoU file and connected record revealed the following observations-

- The Government Polytechnic, Bhubaneswar, is located on Forest Kisam land (Plot No. 01, Chandrasekharpur). According to the Forest Conservation Act of 1980, forest land cannot be used for non-forest purposes without approval from the Ministry of Environment, Forest and Climate Change, Government of India.
- Despite this, 4,000 square feet of land was irregularly handed over to Skyy Rider Electric Pvt. Ltd. for setting up a production unit, even though the institution has no legal authority to allocate the land. This raises serious concerns about the legality of the land use, which the audit was unable to ascertain the reason.
- An amount of ₹94.11 lakh was directly placed with SE, R&B-III, Bhubaneswar by DTE&T, Cuttack, for the construction of a 4,000 square feet asbestos structure. However, relevant files and records were not made available at Government Polytechnic, Bhubaneswar, which raises questions about the transparency and proper utilization of funds.
- **Student Internships and Job Opportunities**: No mechanical or electrical students of Government Polytechnic have been provided internships or job placements, which directly violates MoU clauses.
- **Electric Vehicle Training**: The promised advanced training programs for external participants have not been conducted, nor has any revenue been shared with the institution.
- **Provision of Electric Vehicles**: SRE has not delivered a single electric vehicle for the institution's use, as required annually under the MoU.
- **Corporate Social Responsibility (CSR) Commitments**: SRE has not invested 15% of its profits into CSR activities on campus, as outlined in the agreement.

From the above, it was construed that the Skyy Ryder was violated all the terms and conditions of MoU signed between two parties and the above company was established out of Government fund. The DTE&T, Cutttack and Principal, Government Polytechnic, Bhubaneswar was extended undue favour to Sky Ryder Electric Private Ltd for setting up EV production unit.

The Principal accepted the issues, noting that the building handover certificate from the construction agency is still pending. They also mentioned that Skyy Rider has been requested to provide the electric vehicle and internships are expected during the upcoming summer vacation. Additionally, the Collector has instructed the Bhubaneswar Municipal Corporation (BMC) to open a playground in the area.

2. **Non-fulfilment of core objectives leading to loss of Government fund of ₹.4.62 lakh due to allotment of Administrative Building to TTTI, Calcutta**

An MoU was signed between Principal, Teacher's Training Institute(TTTI), Calcutta and Government of Odisha, Industry Department on 3rd May 2020 for establishing an extension centre of TTTI, Calcutta in Bhubaneswar. As per MoU, four rooms on the first floor (576.65 sqft) of the Administrative Building were allotted to TTTI with the library & Auditorium to be shared with both parties. Additionally, six 'D' type quarters were alloted to accommodate outstation participant and faculty members. TTTI agreed to pay a nominal charge of ₹.500/- per month for electricity and water.

The core objective of TTTI was to enhance the quality of technical education in Odisha through activities like curriculum development, professional skill development, staff development programs, and monitoring of Quality Improvement Programs (QIP) for the state's polytechnics. TTTI was expected to provide training to teaching staff for the benefit of the Government of Odisha.

Scrutiny of the MoU and related documents, it was found that TTTI, Calcutta, occupied the allotted four rooms (576.65 sqft) in the Administrative Building and six 'D' type quarters (7, 8, 9, 10, 11, 12) in the Government Polytechnic, Bhubaneswar. However, the specific allotment order for the space and quarters was not available for audit.. As per the MoU, TTTI provided only 12 training sessions to the polytechnic staff from 2019-2024, as detailed below:

Year	No. of Lecturers participated	No. of training/ course	Name of the course
2019-20	24	10	Pollution, Development Laboratory, STAAD PRO, Thesis & Research paper writing, Media & CAI, Renewable Energy Technology, Ecology & Environmental, MATLAB, NBA and IS-453-2000 & RCC
2020-21	0	0	--
2021-22	01	01	Field practice on basic surveying
2022-23	01	01	STIP on Induction training
2023-24	0	0	--
Total	**26**	**12**	

It was observed that only 26 lecturers were trained across 12 sessions over the five-year period, with no training provided in the years 2020-21 and 2023-24. This indicates that the core objectives of the MoU were not fulfilled, as the training activities were insufficient to justify the allotment of the rooms.

Further examination revealed that six 'D' type quarters had been allotted to TTTI, but no record of rent payment was found. According to Finance Department Resolution No. 51758 dated 15th December 2010, the monthly license fee and water tax were fixed at ₹410 and ₹60, respectively. Since the exact allotment date was not available, the audit calculated the amount from the effective date of the resolution, determining that a sum of ₹4,62,480/- ((₹610164 months + ₹60164 months) x 6 quarters) was lost by the Government since 2011 due to the non-payment of rent and water charges.

Moreover, it was found that the average electricity bill paid by the Principal was ₹0.80 lakh per month, but TTTI had not contributed towards the electricity bill, which was a violation of the MoU terms.

In reply, the Principal acknowledged that the training provided by TTTI was no longer relevant to the needs of Government Polytechnic staff after the establishment of the World Skill Centre (WSC), which now handles training programs. He also confirmed that TTTI owes the Government ₹4.62 lakh for the quarter rent and has been asked to clear the dues, along with the outstanding electricity bill.

3. Irregular appointment of three Beauty Culture Faculty without conducting a skill test

The engagement of Part-Time Guest Faculty (PTGF) is supposed to be based on actual needs, and appointments should be made on a part-time basis in cases where there is a shortage of faculty in specific trades or branches. Proper assessment of the number of PTGF required for each branch or trade for every semester must be approved by the Governing Body.

On scrutiny of the file related to PTGF engagements, it was revealed that a meeting of all Heads of Departments (HoDs) was held on 9th September 2022, chaired by the Principal. In this meeting, it was decided to constitute a selection board for each department to ensure fairness and transparency in the selection process of PTGF. The distribution of marks for academic qualifications, experience, practical skills, demo classes, and interviews was also decided, as detailed below:

Weight distribution	Academic qualification			Experience	Practise skill	Demo class
	M.Sc./M.A./ M.Com./MBA	B.Sc./B.A./ B.Com./BBA	HSC			
	30	30	15	05	10	20

The Principal published advertisement in the daily odia newspaper for selection of faculty in Beauty Culture branch for the academic session 2022-23 and the date of interview was fixed on 12-09-2022 at 11.00 AM. Three candidates were applied for the post. The selection committee was given full weightage i.e. 15 to all in High School Certificate. However, it was observed that out of three candidates, two candidates secured second division and one was in third division in HSC. No demo class was conducted by the selection committee and given weightage haphazardly. The interview was conducted on 12-09-2022, whereas the comparative statement of selection was prepared on 13-09-2022. From the above it was construed that the selection committee was not conducted any skill test and prepared an erroneous comparative statement, which needs justification.Thus, the remuneration paid to the above three faculties was irregular.

In reply, the Principal stated that the selection was concluded in fair and transparent manner filling the advertisement. While the selection criteria specify new HSC norms should be considered with HSC and Diploma norms taken into account to ensure fairness as all 3 candidates has secured over 60% in their Diploma. Excluding their Diploma norm could have been unfair. The entire process was carried out under the supervision of the Principal and academic co-ordinator within merit list and norms that approved on September 2022.

The reply of the Principal was not accepted as the documentaions prepared by the Principal was inaccurate and equal weitage was awarded to all candidates despite their differing HSC divisions and the selection procedure lacked required skill test, making the process irregular.

4. Low placement of pass out students

The main endeavour of Placement Cell (PC) will be to get pass out students of Government Institutes placed in reputed companies, registered job contractors, registered service providers, multinational companies, government jobs, NGO's, Corporate Houses, central / state sector PSUs / private sector industries, MSME etc. All registered students with PC are entitled to placement assistance, counselling for employment and self-employment.

On general review of placement file and information furnished to audit, it was observed that only 778 students (41 %) were got placement out of 1877 pass out students. The details were as follows-

Year	Students enrolled	No. of students pass out	No. of students got placement	Percentage of placement
2019-20	457	438	173	39
2020-21	452	393	98	25
2021-22	459	332	162	49
2022-23	469	402	157	39
2023-24	467	312	188	60
Total	**2304**	**1877**	**778**	**41**

The table above shows that placement percentages over the five-year period ranged from 25% to 60%, with an overall average of 41%. The placement percentage for 2020-21 was particularly low, at just 25%, compared to other years.

The audit further observed the following issues contributing to the low placement rates:

1. **Lack of Skill Development**: Students were not provided with adequate classes to enhance their technical, managerial, and communication skills, which are crucial for passing campus interviews.
2. **Limited Industrial Exposure**: There were no effective measures in place to improve students' practical knowledge through regular industry visits.
3. **Insufficient Internship Opportunities**: Students were not sufficiently encouraged to pursue internships in prominent companies, which could have improved their employability.

4. **Poor Campus Recruitment Initiatives**: Few companies were invited for on-campus recruitment due to weak institutional ties with industries. There was also inadequate liaison with companies to secure better placement opportunities for students.

In reply, the Principal stated that students are provided soft skills training by Macmillan and two life skills trainers. Additionally, organizations like Mahindra Pride also offer training. The Principal also mentioned that industrial visits are mandatory as per the syllabus and are conducted regularly, while summer internships are arranged monthly for all students.

However, the Principal's reply was not accepted, as the placement rate remained significantly low, with less than 60% of students placed over the last five years. This indicates that the measures taken were inadequate to improve placement outcomes.

Complied

5. Inadmissible release of annual increment leading to excess payment of ₹. 9000/- in pay and allowances.

As per Para-10 of the Government of Odisha, Finance Department Notification dated 20.09.2017, the date of the next increment in the revised pay structure shall be twelve months from the date of the last sanctioned increment. If the pay is fixed at the minimum level or the first Cell of the revised pay structure, the next increment should be due on the anniversary of the date of transitioning to the revised pay structure.

During a test check of Service Books, the audit observed that three Lecturers were promoted to the post of Senior Lecturer (Group-A, Junior) in Level-13 of the Pay Matrix. They joined their promotional posts effective from 31.01.2023 (AN), and their pay was fixed at the minimum of Level-13 (Cell-1) i.e., ₹67,700/-. Their next increment was due on 01.02.2024. However, it was found that their increments (₹69,700/-) were incorrectly released on 01.01.2024, instead of the correct date of 01.02.2024.

Since they joined their promotional posts on 31.01.2023 (AN) and did not effectively serve as Senior Lecturers on that day, the release of their increments on 01.01.2024 led to an excess payment of pay and allowances for January 2024, as detailed below:

(Figures in Rupee)

Sl. No.	Name & Designation (S/Shri)	Pay fixed on promotional post on 31.01.2023(AN)	Amount of increment released on 01.01.2024	Amount of differential pay	DA on differential pay (50%)	Total differential pay
1.	JatinMohanty, Sr. Lecturer (Pharmacy)	67700	69700	2000	1000	3000
2.	MukundaSahoo, Sr. Lecturer (MOM)	67700	69700	2000	1000	3000
3.	Ms. PranatiPattnaik, Senior Lecturer (CA)	67700	69700	2000	1000	3000

	Total	9000

Additionally, the audit noted an irregular increment released on 01.01.2024 in favour of Shri Maheswar Raj, Sweeper, where his increment was incorrectly set at ₹37,500 instead of the correct amount of ₹37,600, as there is no increment slab of ₹37,500 in Level-3 of the Pay Matrix under the Odisha Revised Scales of Pay Rules, 2017.

Necessary reviews and corrective action should be taken, and the excess amount paid to the concerned employees should be recovered from their salaries.

In reply, the Principal stated that after verification of excess payment of pay and allowances to the concerned employees will be recovered from the concerned employees.

Comp

6. Excess payment of pay and allowances due to incorrect pay fixation under RACP/MACP amounting to ₹.1,95,930/-

In terms of Para-13 of Government of Odisha, Finance Department Notification dated 20.09.2017, there shall be three financial up-gradations under the Modified Assured Career Progression Scheme (MACPS), counted from the direct entry grade on completion of 10, 20 and 30 years of service respectively.

During the course of audit, it was noticed that Shri ManoranjanSahoo, Sr. Instructor was joined in Govt. Service on 07.03.1988 and completed 30 years of regular service from the entry grade on 06.03.2018. On completion of 30 years of regular service, 3rd MACP was sanctioned in his favourw.e.f. 07.03.2018 at Level-11 of the Pay Matrix. Pay of Shri Sahoo, Sr. Instructor before allowing him MACP was ₹.58600/- (Level-10, Cell-10) as on 01.10.2017 (DNI date). But while fixing the pay under MACP on 07.03.2018 at Level-11 of the Pay Matrix, pay was taken as ₹. 60400/- (Level-10, Cell-11) instead of 58600/- (Level-10, Cell-10). Thus, one extra increment was given in Level-10 while fixing his pay under MACP in Level-11. The details of excess payment of pay and allowances to Shri ManoranjanSahoo, Sr. Instructor during the period from 07.03.2018 to 31.08.2024 are enclosed in **Annexure A.**

Necessary review may be made on the above mentioned observation and action should be taken accordingly and compliance should be reported back to the audit.

In reply, the Principal stated that after verification of excess payment of pay and allowances of Sri Manoranjan Sahoo, Sr. instructor of this instruction will be recovered from his salary.

Comp

7. Non-utilisation of Internal Revenue by the Government Polytechnic

The Government of Odisha issued guidelines vide Letter No. 4938 & 24211 dated 12-03-99 & 24-12-2014 respectively for Internal Revenue Generation (IRG) scheme and fixed the fees for using the machines by the Industrialist/Entrepreneurs for testing their industrial products and hiring equipment during the period it is not utilized for training. Out of the total revenue generate, 50 per cent of the savings shall be deposited in the PL account which will be spent for the Development activities of the institution duly approved by the Governing Body and balance 50 per cent shall be utilized towards the remuneration of supervisory/supporting/ministerial staff actually engaged in the said scheme. Rate of remuneration may be finalized by the Governing Body. Government has also specifically recommended the institute shall generate adequate revenue for the maintenance and improvement of the unit.

On general review of the IRG files and cash book revealed that three departments (Beauty culture, Civil and Architectural Assistantship) was generated revenue for the last three years. It was observed that an amount of ₹.16,25,433/- was not utilised by the Government Polytechnic, which was rolling in the cash book since two years. As per guidelines, the balance amount should have been utilised for the purpose of development activities of the institute. It was also observed that there was no action plan indicating the annual target under the IRG scheme in place as required under order of DTE&T, Odisha.

In reply, the Principal stated that the available IRG funds could not be utilised due to change of DDO, the same will be utilised very soon during the financial year and the fact will be intimated to the Audit

8. Engagement of excess outsourced personnel beyond prescribed limit resulting in excess expenditure of ₹3.6 lakh

The Director, Directorate of Technical Education and Training (DTET), Odisha, Cuttack which is responsible for Academic activities in Govt. Polytechnics, vide letter no. 9646 dated 30.07.2020 had limited the number of outsourced personnel to be engaged in the Govt. Polytechnics to reduce budget liability.

During an audit of the "Engagement of Security Guards and Other Manpower Services" file for the period 2023-24, it was observed that the Principal, Government Polytechnic, Bhubaneswar, had entered into an agreement with M/s L&K Services in November 2022 to provide a total of 17 outsourced personnel. These included Data Entry Operators (2), Matrons (2), Attendants (2), Sweepers (4), Gardeners (1), and Security Guards (6). However, in August 2023, three additional outsourced staff were engaged, increasing the total number of outsourced personnel to 20, which exceeded the DTET's permissible limit.

Furthermore, after the agreement with M/s L&K Services expired in October 2023, the Principal entered into a new agreement with M/s Reliable Security & Intelligence Services, Odisha, in March 2024, to provide a total of 20 outsourced personnel. According to the "Payment to Outsourced Personnel Bill" for March 2024, the audit revealed that 22 personnel had been engaged, which exceeded the permissible limit by five.

The table below provides a detailed account of the excess personnel engaged and the corresponding excess remuneration paid during the period 2023-24:

Designation of Outsourced Staff	Maximum no of outsourced personnel permitted by	Number of outsourced personnel engaged from August	Number of outsourced personnel engaged in March	No of excess personnel engaged from August 2023	No of excess personnel engaged in March 2024	Total remuneration to a outsourced staff	Total excess remuneration paid from August 2023 to Feb 2024	Total excess remuneration paid in March 2024	Total excess remuneration paid in the year 2023-24

	DTET	2023 to Feb 2024	2024	to Feb 2024					
DEO	2	2	2	03	05	13,855	2,90,955	69,275	3,60,230
Attendant	2	3	2						
Sweeper	4	6	8						
Matron	2	1	2						
Gardener	1	1	1						
Security guard	6	7	7						
	17	**20**	**22**						**3,60,230**

The Principal, Government Polytechnic, Bhubaneswar, should have sought approval from DTET or requested the Administrative Department for regular staff based on the approved sanctioned strength. Engaging personnel beyond the prescribed limit without such approval resulted in an excess expenditure of ₹3.6 lakh during the period under review.

In reply, the Principal stated that total outsourced person engaged 17 Nos as per DTE&T approval. Further, Development Fee/P.L account of the institution is collected from students. Governing body take decision for the development of the institution. Chairman of this Governing body i.e DM-cum-collector had allowed to keep outsourced person(additional) in the G.B meeting.

The reply is not tenable as it was clearly mentioned in the DTET order that any deviation will be communicated with the approval of Finance Department (FD).

9. Irregular setting up of Skyy Skill Academy in the premises of Government polytechnic leading to undue favour

The primary focus of Government Polytechnics is the holistic development of students, providing them with opportunities to learn skills that shape their future. However, scrutiny of the Memorandum of Understanding (MoU) files revealed irregularities in the setting up of an advanced skill development center by Skyy Skill Academy (SSA) Private Ltd., Hyderabad, within the premises of Government Polytechnic (GP), Bhubaneswar.

In November 2023, an MoU was signed between GP and SSA to establish an advanced skill development center with the objective of offering skill-based education and enhancing the employability of students.

As per clause 3(a) of the MoU, GP was required to provide SSA with 4000-5000 square feet of space, including workshops/labs, two classrooms, an industry-standard computer lab for CAD and software courses, a 10-seater office space, and hostel accommodations. Additionally, GP was to invest ₹2.00 to ₹3.00 lakh for a basic manufacturing facility, ₹5.00 lakh for a Robotics and IoT Lab, ₹3.00 lakh for a Drone and Aircraft Lab, and ₹1.00 to ₹2.00 lakh for classroom setup.

According to paragraph 5 of the MoU, SSA was to provide free training support, placement assistance, and industry collaboration for GP students, as well as internships and workshops. SSA was also required to share 25% of the revenue generated from all training programs conducted at GP with the institution.

However, during the audit, it was observed that GP provided SSA with a well-[illegible] workshop, one classroom, and an office space totaling 1500 square feet on the first floor [illegible] Mechanical and Electrical Department. This placement, situated between the classrooms o[illegible] Electrical and Mechanical branches, disrupted the academic environment, as seen during [illegible] Joint Physical Inspection (JPI).

Additionally, SSA failed to deliver on its commitments. No skill-oriented courses were conducted alongside the regular curriculum, no training or placement support was provided to the students, and SSA did not share any revenue with GP as per the MoU. Despite SSA benefiting from the use of the institution's facilities, the electricity bills and maintenance costs for the classrooms and office space were paid by GP using government funds. The Principal did not seek reimbursement of these costs from SSA, resulting in SSA receiving undue financial benefits at the expense of the government.

While accepting the fact, the Principal stated that as per MOU, only 105 students were certified, we have started the Gate pass system for the outgoing items for sale which are produced by the organiastion. Regarding placement we have not get any assistance. We will ask for audited balance sheet to calculate our 25% share.

10. Non-conduct of inspection by the Council

As per para 5.6 of the notification of SD&TE Department, the Polytechnic/Institution seeking Council's affiliation/already affiliated to, it shall be open to inspection by the Inspection Committee deputed by the Council. Further, the Council shall cause an inspection, as when required, with or without prior notice, to assess the infrastructural and other facilities available and/or to verify the compliance of conditions, norms, standards etc. prescribed by the Council from time to time. The Council shall cause an academic audit/inspection, as and when required, with or without prior notice, to assess the implementation of academic activities and curriculum prescribed by the Council from time to time.

On scrutiny of ACTE approval process file and information made available to audit, it was observed that not a single inspection was conducted by the Council during last five years i.e. from 2019-20 to 2023-24. Due to non-inspection of the Institution, the basis of Affiliation granted by the Council i.e. availability of land, building, laboratories, equipment, computers, software, internet, printers, book titles, book volumes, manpower available, and other registers etc. could not be ensured by audit.

In reply, the Principal stated that the affiliation council i.e SCTE&VT has appointed QCI, to perform Inspection on behalf of SCTE&VT. QCI has been already inspected since last 3 academic session and submitted it's feedback to the council.

The reply was not acceptable, as the Principal was given nil report in respect of conduct of inspection on our requisition.

11. Non-returning of library books issued.

As per Rule 275(iii) of Odisha General Financial Rule (OGFR) for libraries having more than ten thousand volumes and up to twenty-five thousand volumes, such verification should be done at least once in three years. Further, loss of five volumes per thousand volumes of books issued/ consulted in a year may be taken as reasonable provided such losses are not attributable to dis-honesty or negligence, However, loss of a book of a value exceeding Rs.1000/- (Rupees One thousand only) and rare books irrespective of value shall invariably be investigated and appropriate action shall be taken.

As per the information provided by official-in-charge (OIC), total 19533 nos. of books were available in the library as on date of audit (12.09.2024). Further out of total books issued to the students, 177 books were not returned to the library by 108 students during the year 2017-18 to 2023-24. Total cost of not returned books was ₹58,872 as shown in the table below:

Year	No. of Students	No. of Books not returned	Total Cost of the book (in ₹)
2021-24	22	32	11968
2020-23	13	20	6335
2019-22	21	35	8611.5
2018-21	27	50	18352
2017-20	25	40	13606
Total	**108**	**177**	**58872**

Since library books must be returned to ensure that all students benefit from the resources, and to assess the condition of issued books, necessary action should be taken by the concerned authority to recover the 177 unreturned books or their equivalent cost at the earliest, with a report provided to audit.

In reply, the Principal stated that the defaulters are contacted over phone a couple of times. As per the norm the Transfer Certificate (T.C) is issued to the ex-student by getting clearance from the library by returning the borrowed books or depositing the price of the book (as per norm).

12. Excess Personnel in the cadre of Sr. Lecturer beyond sanctioned strength.

During the course of audit, it was seen that there are 89 Sanctioned Strength (SS) in the Office of the Principal, Government Polytechnic, Bhubaneswar. Out of 89 SS, 53 Persons-in-Position (PIP) are available leaving vacancy of 36 posts as of 31.03.2024. Further, it was noticed that against the Sanctioned Strength 06 posts in the cadre of Sr. Lecturer under the rank of Group-A (Junior), there are 08 persons in position. One post of Sr. Lecturer (AA) is lying vacant; two Lecturers in the post of Sr. Lecturer (IT) and one Lecturer in the post of Sr. Lecturer (MOM) are in excess over the Sanctioned Strength. The details are given below:-

Sl. No.	Post	Post-wise No. of Sanctioned Strength	Post-wise Persons-in Position as on 31.03.2024	Name of the Lecturer (S/Shri/Ms.)	Date of promotion to the cadre/posting in this Institution.
1.	Sr. Lecturer (IT)	01	03	PranatiPattnaik(CA)	31.01.2023 (AN)
				ArchanaTripathy (CS)	02.02.2023
				ManisaRath (CA)	03.02.2023
2.	Sr. Lecturer (MOM)	01	02	RajaniKanta Choudhury	28.07.2022
				MukundaSahoo	31.01.2023 (AN)
3.	Sr. Lecturer (Math & Sc.)	01	01	SasmitaMoharana	03.12.2021
4.	Sr. Lecturer (Pharmacy)	01	01	JatinMohanty	31.01.2023 (AN)
5.	Sr. Lecturer (ETC)	01	01	Rajat Kumar Dutta	02.02.2024

6.	Sr. Lecturer (AA)	01	00	Vacant	-
	Total	**06**	**08**		

From the above table, it was revealed that three lecturers, namely, Ms. Archana Tripathy (CS), Ms. Manisa Rath (CA), and Shri Mukunda Sahoo (MOM) have been in excess since February 2023. No correspondence was initiated with the Government or the Department regarding their reassignment to institutions where vacancies exist. As per the Directorate of Technical Education and Training, Odisha, Cuttack, there were 23 vacancies out of 176 sanctioned posts for Senior Lecturers as of 31.03.2024 in various Diploma/Polytechnic/Engineering Schools.

The pay and allowances paid to these excess personnel, amounting to ₹42.28 lakhs for the period from February 2023 to March 2024 (as detailed in **Annexure B**), are considered unproductive, as students in other institutions where these posts remain vacant are deprived of education in the relevant subjects.

It is recommended that a review of this situation be conducted, and necessary steps be taken to ensure the reallocation of excess personnel to institutions with vacancies. The action taken should be communicated to Audit.

In reply, the Principal stated that necessary action will be taken after consultating the DTE&T, cuttack regarding posting of excess staff in the cadre of Sr. Lecturer.

13. Retention of Development Fund amounting to ₹61.73 lakh collected from students without utilization.

As per the Directorate of Technical Education and Training (DTE&T), Odisha, Cuttack, Order No. 12848(22) dated 02.08.2013, the Development Fund collected from students during admission/re-admission is to be utilized for specific purposes. These include payment of remuneration to Group-D staff (including Data Entry Operators and Drivers engaged through outsourcing), purchase of teaching aids, gardening and campus beautification, organizing campus recruitment, conducting seminars/conferences, and purchasing raw materials.

Scrutiny of the admission file, Development Fund records, and related documents, it was observed that 6,750 students were enrolled in the Government Polytechnic, Bhubaneswar, for the period 2019-24. A total of ₹1.09 crore was collected from the students at a rate of ₹2,000 per student toward the Development Fund. However, only ₹20.85 lakh was utilized for the intended purposes, leaving a balance of ₹61.73 lakh unspent. This unutilized amount has been rolling over in the P/L account without being put to use.

Despite the guidelines issued by the Director of DTE&T for the utilization of the Development Fund, the funds were retained in the P/L account, depriving students of the benefits they were entitled under the scheme.

In reply, the Principal stated that, as per the order of the Governing Body, the unutilized amount will be spent during the current financial year.

14. Functioning of Government Polytechnic with inadequate infrastructure

All India Council For Technical Education (AICTE), the affiliation granting authority for technical institute including Polytechnic in India, provide certain guidelines related to infrastructure requirement of norms for smooth functioning of Polytechnic. The

Polytechnic/Institution fulfilling the above norms of the affiliation may apply online to the Council for new provisional affiliation/ extension of provisional affiliation/regular affiliation in the proforma prescribed from time to time along with the prescribed affiliation fee within the time schedule as notified by the Council. Before applying for affiliation, the Institute should ensure that it fulfils the essential requirements of affiliation, attainment of desirable academic and administrative standards prescribed by the AICTE/Council/Affiliation Bye-laws.

In this connection, to verify the actuals, a Joint Physical Inspection (JPI) was conducted (10.09.2024 & 11.09.2024) in presence of personnel from the Institute and Audit Party. Following significant deficiencies were noted in JPI as shown in table below.

Sl No.	Subject	Trade	No of Classrooms required as per AICTE norms	Carpet Area of Class room required as per AICTE norms (in m^2)	No of Classrooms verified in JPI	No of Classrooms complying carpet area criteria of AICTE	Deviation
1	Classroom	Civil	4	66	4	4	
		Electrical	4	66	3	2	Carpet area of one classroom was $31m^2$ which is less than required as per norms. Further on classroom was running in Laboratory
		Mechanical	2	66	2	2	--
		Electronics & Telecommunications	2	66	2	0	Carpet area of both classrooms was $55m^2$ which is less than required as per norms
		Information Technology	2	66	2	0	Carpet area of both classrooms was $57m^2$ and $33m^2$ which is less than required as per norms
		Architectural Assistantship	2 (Studios)	66	3	3	--
		Modern Office Management	2	66	2	0	Carpet area of both Classrooms was 420 m^2 which is less than required as per norms
		Beauty Culture	2	66	2	0	Carpet area of both Classrooms was 30 m^2 which is less than required as per norms
		Pharmacy	2	66	2	2	
2	Laboratory	Trade	No of Laboratory	Carpet Area of Labora	No of Laboratory ve	No of Laboratory	Deviation

			required for other than first year as per AICTE norms	tory required as per AICTE norms (in m^2)	rified in JPI	complying carpet area criteria of AICTE	
		Civil	4	66	2	2	Two nos. of laboratory is less against requirement
		Electrical	4	66	3	2	Carpet area of Simulation Mat Lab was 53 m^2
		Mechanical	4	66	4	4	One Lab (Material Testing Lab) was under-construction
		Electronics & Telecommunications	4	66	5	3	Carpet area of two labs (Digit lab & PLC Lab) was 53m^2 which is less than required
		Information Technology	4	66	2	0	Only two nos. of Laboratory were available including Networking Lab with no PC. Carpet area of both the lab was 58m^2 & 26m^2 which is less than required as per norms.
		Architectural Assistantship	1	66	1	1	--
		Modern Office Management	2	30	2	2	In Laboratory, out of total 17 Computer System, only 12 are working
		Beauty Culture	3	66	3	1	Carpet area of two labs (BC lab & Hair Dresser lab) was 26m2 which is less than required
		Pharmacy	4	66	4	4	--
3	**For First year - Classrooms**	**No of Classroom required as per AICTE norms**	**Carpet Area of Class room required as per AICTE norms (in m^2)**	**No of Classrooms verified in JPI**	**No of Classrooms complying carpet area criteria of AICTE**	**Deviation**	
		6	66	5	4	One no. of classroom is less and another one	

						class room is having carpet area 29 m^2 which is less than required size
4	For First year - Laboratory	**No of Laboratory required for other than first year as per AICTE norms**	**Carpet Area of Laboratory required as per AICTE norms (in m^2)**	**No of Laboratory verified in JPI**	**No of Laboratory complying carpet area criteria of AICTE**	**Deviation**
		4	66	2	0	Two number of Laboratory is less. Carpet area of both Basic Science laboratory is 57 m^2 which is less than required as per norms
5	Placement Cell	**Requirement in number as per AICTE norms**	**Requirement in size as per AICTE norms**	**No of cell available**	**No of cell complying Carpet Area guidelines by AICTE norms**	**Deviation**
		1	30 m^2	1	0	Carpet area of Placement Cell is 11.5 m^2 which is less than required
6	Examination Cell	**Requirement in number as per AICTE norms**	**Requirement in size as per AICTE norms**	**No of cell available**	**No of cell complying Carpet Area guidelines by AICTE norms**	**Deviation**
		1	30 m^2	1	0	Carpet area of Examination Cell is 26 m^2 which is less than required
7	Cafeteria	No Cafeteria is running in the institute from April 2024				
8	Computer System	**Ratio of PC to student as per AICTE norms**	**Total intake capacity**	**Number of PC required**	**Number of PC noted in JPI**	**Deviation/Deficiency**
		1:6	470	78	61	Total 17 less number of PC were available. Further, in MOM Department's LAB five nos. of PCs

	are not working

The inspection further revealed deficiencies in classrooms and laboratories for first-year students, as well as insufficient infrastructure for the placement cell, examination cell, cafeteria, and computers.It was also found that the number of PC was less than the required norms. Instead of reporting the actual number and size of classrooms and laboratories on the AICTE portal, the Government Polytechnic uploaded incorrect data to secure the Extension of Approval (EoA), which is highly irregular and a violation of AICTE norms.

In reply, the Principal stated that steps were being taken to resolve the shortage of classrooms, including shifting Sky Rider and Sky Skill operations to new premises and constructing additional floors. Necessary actions were also being taken to repair non-functioning computers in the MOM Lab.

However, this reply is not acceptable. As per AICTE guidelines, the institute must ensure it meets all infrastructure requirements before applying for affiliation; otherwise, the affiliation may be revoked.

15. Non-disbursement of scholarship under Sudakshya Scheme

The Sudakshya Scheme, extended to Government Polytechnics (GPs) starting in the academic year 2023-24, aims to provide financial support to girl students pursuing diplomas at these institutions, as per SDTE letter no. 4394 dated 19.06.2023. The primary objective of the scheme is to increase female enrollment in Government Polytechnics to 30% of the total intake.

Under the scheme, all enrolled girl students are eligible for a maintenance allowance of ₹1,500 per month for hostellers and ₹500 per month for day scholars. This amount is to be credited to the students' registered bank accounts through the State Scholarship Portal, following authentication of the payable amounts by the respective Principal on a quarterly basis. It is the responsibility of the Principal of each GP to collect the necessary records, such as bank details and attendance information for the students.

A test check of the scholarship file revealed the following issues:

- In the first phase (1st Quarter from August 2023 to November 2023), a total of 422 girl students from all three years and trades were selected as beneficiaries under the Sudakshya scheme, and an amount of ₹18,00,000 was transferred directly to the bank accounts of these students on 08.01.2024. However, for seven students, bank transactions amounting to ₹20,000 failed due to incorrect bank details provided by the students.
- In the second phase (2nd Quarter from December 2023 to March 2024), a total of ₹19,80,600 was transferred to the bank accounts of 392 girl students. Again, in the case of 15 students, bank transactions amounting to ₹40,700 failed due to incorrect bank details. When asked about the current status of these failed transactions, the official in charge stated that the students were informed to provide correct bank details. However, no action was taken by the Principal to transfer the failed amounts

Further, the scheme also provides financial support to girl students who have graduated from Government Polytechnics. Girls undergoing apprenticeship training within the state are eligible for ₹1,000 per month, and those outside the state are eligible for ₹1,500 per month.

Additionally, a one-time maintenance allowance of ₹5,000 is to be paid to students who secure placements outside the state.

On reviewing the records, the audit found that nine students had been selected for apprenticeship programs within the state, and two others had been selected for apprenticeship within their institutions. Additionally, 40 students had secured placements outside the state. However, none of these students had received the financial support due to them under the scheme as of the audit date (September 2024).

In reply the Principal stated that action has already been taken and also intimated to the each and every student in physical for submit the correct bank account towards once again intimated to the bank manage HDFC Bank for release the failure stipend amount in their favour under Sudakhya scheme. Further, After receive of the funds from DTE&T, Odisha Cuttack for release of scholarship funder in favour of the Apprentice, who have engaged in apprenticeship training in outside and inside of state, which will be released in favour of same as soon as possible.

Recommendation

- Immediate steps should be taken to collect the correct bank details of students whose scholarship payments failed in the 1st and 2nd Quarters due to incorrect information.
- Scholarships should be disbursed to passed-out placed and apprentice girl students as per the scheme guidelines.

16. Shortag of teaching and non-teaching staff.

According to the All India Council for Technical Education (AICTE) approval process handbook 2021-22, Para 7.1 of Appendix-7 stipulates that the required Faculty

During the audit of the Office of the Principal, Government Polytechnic (GP), Bhubaneswar, it was observed that as of 31.03.2024, the institution had a total of 89 sanctioned posts, both teaching and non-teaching. Out of these, 38 posts were sanctioned for teaching staff, and 50 posts were for non-teaching staff, excluding the Principal. The detailed Sanctioned Strength versus Persons-in-Position as of 31.03.2024 is annexed **(Annexure C).**

It was noted that only 25 teaching staff were in position, leaving 13 vacancies against the sanctioned strength of 38 as of 31.03.2024. With an approved intake capacity of 1,350 students, the institution did not meet the required Faculty ratio of 1:25, as stipulated by AICTE. Furthermore, the institution's student pass rate over the last five years is as follows:

Sl. No.	**Year**	**No. of students enrolled**	**No. of students registered for the examination**	**No. of students appeared in the examination**	**No. of students successfully passed the examination**	**%age of passing out the examination**
1.	2019-20	1225	1160	1160	959	82.67
2.	2020-21	1210	1118	1118	1022	91.41

3.	2021-22	1239	1195	1195	557	46.61
4.	2022-23	1263	1239	1239	780	62.95
5.	2023-24	1317	1297	1297	596	45.95

The pass percentage during this period ranged from 45.95% to 91.41%, with two years (2021-22 and 2023-24) showing pass percentages below 50%. Based on information provided by GP, it was noted that guest faculties were engaged to manage classes due to the absence of regular lecturers. However, student placements over the past five years were very low, suggesting that relying on guest faculty as a substitute for regular teaching staff negatively impacted the quality of education and student outcomes.

It is evident that the shortage of regular teaching staff affected the quality of education and contributed to the low placement rates among graduates from the institution. Moreover, no correspondence was made with the Department or Government regarding the filling of vacancies for both teaching and non-teaching staff.

In reply, the Principal stated that action will be taken to fill the vacant post for teaching & non-teaching staff.

17. Failure to conduct Annual Physical Verification (APV) of stock, store and unserviceable equipments.

As per Rule 111 and 119 of Orissa General Financial Rule (OGFR) Volume-I, stipulated that physical verification of stores should be conducted at least once in a year by the Head of the Office or by any officer authorized by him on his behalf and the reasons of discrepancy, if any, found after investigation, be entered in the stock accounts at once. Further, as per OGFR Volume-II, Para 106 and 107, both Stock and Store Accounts may be maintained in Form No. O.G.F.R. 6 deleting "Store", or "Stock", as the case may be. The officer who verified the balance by actual count should record his dated initials in the certificate "Balance verified" in the remarks column against the relevant item of "Closing balance".

The Principal, Government Polyphonic, Bhubaneswar maintained seven numbers of stock registers (Hostel Material, Examination Material, Raw Material, Garden Stock, Consumable Stock, Office Equipment and Furniture Stock). Test check of stock and store registers, it was noticed that no such verification was conducted during the period covered under audit (04/2016 to 03/2024) except for the year 2021-22.

In absence of physical verification of stock & store, the factual position of items received, the number disposed of and the balance in hand for each kind of items could not be ascertained in audit.

Further, as information made available to audit revealed that the Condemnation Committee inspection was held on 02.05.2024 under the Chairmanship of Shri H.K. Mohanty, Principal, B.O.S.E, Cuttack in terms of DTET, Odisha Order No. 5044 dated 08.04.2024. The Committee recommended the disposal of unserviceable articles/assets which are mentioned against each in the enclosed statement (**Annexure D**)amounting to ₹. 24,813/- (scrap value) and the Chairman authorized to the Principal to dispose the un-serviceable articles (either by online/offline mode whichever is suitable) through public auction after approval of the DTET, Odisha. But as on date of audit (08/2024) disposal of the said unserviceable articles have not yet been done.

The reasons for violation of the above codal provision may please be stated to audit and the facts and figures stated above may also be confirmed. However, necessary steps may please be taken to conduct physical verification of the stock and store, dispose the unserviceable articles at the earliest and deposit the said amount into the Treasury under intimation to audit.

In reply, the Principal stated that as per order no 5044 dt 8.4.24 of DTE&T, Odisha, Cuttack we have submitted the Annual condemnation committee proceeding reports of G.P Bhubaneswar on dt 12.7.2024 at DTE&T, Odisha Cuttack as per Letter no. 826 dt 9.7.24 of the principal G.P Bhubaneswar to dispose of the unserviceable articles through public auction after approval of the DTE&T, Odisha, Cuttack.

18. Cash book and Management of cash.

The Principal, Government Polytechnic (GP), Bhubaneswar, maintained fifteen different cash books. The closing cash balance as of 31.03.2024 amounted to ₹5,90,87,211.80, as detailed below:

Sl. No.	Name of the Cash Book	Closing balance as on 31.03.2024 (Amt. in ₹.)
1.	General	25459877.25
2.	PL	8373674.27
3.	Tools & Equipment	4767313
4.	Main	84413
5.	IYDP &Noa 'O'	190536
6.	Examination	10148723.26
7.	IRG	1625433
8.	Up-gradation	2813869
9.	CDTP	743723.57
10.	SISRY	46612
11.	DET	5685
12.	MES	437787
13.	PWD	103879.45
14.	Polyfest	115905

15.	Sudakhya		416978
	Total		**59087211.8**

The cash book wise mode of closing balance was as under: - (Amount in Rupee)

Sl. No.	Name of the Cash Book	Bank A/c	Advance	Current A/c	Paid Vouchers	Hard Cash	Bank Draft	Treasury A/c	Total
	General	24506	159682	20071231.64	5197331.61	7126	0	0	25459877.25
	PL	18053	0	1358463	0	600.3	0	6996557.97	8373674.27
	Tools & Equipment	4380257	6276	0	360733	20047	0	0	4767313
	Main	0	0	84413	0	0	0	0	84413
	IYDP &Noa 'O'	0	0	190045	0	491	0	0	190536
	Examination	10147487.26	227	0	0	1009	0	0	10148723.26
	IRG	1604453	15000	0	0	5980	0	0	1625433
	Up-gradation	2813869	0	0	0	0	0	0	2813869
	CDTP	742703.57	0	0	0	1020	0	0	743723.57
	SISRY	46612	0	0	0	0	0	0	46612
	DET	5685	0	0	0	0	0	0	5685
	MES	437787	0	0	0	0	0	0	437787
	PWD	102629.45	0	0	00	0	1250.	0	103879.45
	Polyfest	115905	0	0	0	0	0	0	115905
	Sudakhya	4169781	0	0	0	0	0	0	4169781
	G. Total	**24609728.28**	**181185**	**21704152.64**	**5558064.61**	**36273.3**	**1250**	**6996557.97**	**59087211.8**

On verification of the Cash Books the following observations were made:

Retention of Paid Vouchers: As per the Government of Odisha Finance Department (GoFD) circular No. TRB-15/2000-18975(30) dated 29.04.2000 and Rule 11 of the Orissa General Financial Rules (OGFR), the retention of cash in the form of paid vouchers is strictly prohibited. Additionally, as per GoFD Memo No. 54/2002/24573(235)/F dated 08.05.2002 and

FD Memo No. WMD-25-2001-33374(250)/F dated 01.06.2001, government funds should not be withdrawn and kept outside the government account as cheques or bank drafts.

However, it was found that the closing balance of the cash book included ₹55,58,064.61 in paid vouchers and a bank draft (No. 021454) for ₹1,250 dated 09.10.2012, in violation of the above provisions.

Non-Adjustment of Outstanding Advances: As per SR-509 of the Odisha Treasury Code (OTC) Volume I, advances sanctioned to government officials for departmental purposes must be adjusted within one month of disbursement. No subsequent advances should be issued unless the previous ones are fully adjusted.

The audit revealed that an amount of ₹1,81,185/- was outstanding as of 31.03.2024, against various officials, pending adjustment beyond the stipulated time.

In reply, the Principal stated that paid voucher will be recouped very soon and outstanding advance will be adjusted and fact will be intimated to audit.

The reply was not tenable, immediate action should be taken to ensure the adjustment of outstanding advance within three months of it's sanction and paid vouchers was strictly prohibited as per instruction of GoO.

19. Retention of Government receipt amounting to ₹. 1.67 crore

As per the note below Rule 6(1) of the Odisha Treasury Code (OTC), Vol-I, any government money received by or tendered to a government servant on account of state revenues should be remitted into the treasury within 3 days if a treasury is available locally and within 7 days if the treasury is located beyond the locality.

During the analysis of the closing balance in the General Cash Book as of 31.03.2024, it was observed that an amount of ₹1,66,98,807.20, collected as admission fees, has been retained in the cash book since the financial year 2021-22 without being deposited into the P.L. Account. This is in violation of the aforementioned provision. The details of the retained amount are as follows:

Sl.No.	Purpose for which received	Amount (In ₹.)
1	Tuition fees	5098000.00
2	Develop fees	6173723.4
3	Cultural Fees	287900.00
4	Magazine fees	138950.00
5	Athletic fees	278050.00
6	HSC verification fees	70100.00
7	IE Fees	138450.00
8	Maintenance fees	277900.00
9	Hostel Fees	3384000.00
10	Caution Money	694700.00

11	Welfare fees	28000.00
12	Regd. Fees	73602.80
13	Board verification fees	43650.00
14	Migration fees	11781.00
	Total	16698807.2

In reply, the Principal stated that the outstanding available funds in different manners could not deposit during the change of DDO, the same will be deposit in very soon and fact will be intimated to the Audit

20. Non submission of Utilisation Certificate

As per Rule 173 of the Odisha General Financial Rules (OGFR), Vol-I, when conditions are attached to the utilization of grants, such as specifying particular objects of expenditure or time limits, the departmental officer responsible for drawing the grants-in-aid bill must certify to the Accountant General the fulfillment of those conditions. This certification should be submitted in duplicate using Form O.G.F.R. 7A to the Administrative Department by 1st June of the following year. One copy of the certificate is to be retained by the Administrative Department, and the other is to be forwarded to the Accountant General, Odisha, by 30th June. Before certifying, the officer must ensure that all conditions tied to the grant have been or are being met.

According to information provided to the audit it was noticed that an amount of ₹58,300,000 was received by the institution during the financial years 2016-17 to 2023-24. However, it was observed that Utilization Certificates (UCs) for a balance of ₹24,44,953, covering the period from 2022-23 to 2024-25, had not been submitted to the sanctioning authority. Despite the lack of UCs, the department continued to sanction funds based on the institution's demands for developmental work. This non-submission of UCs has led to the accumulation of unutilized funds, thereby hindering the progress of the intended projects and plans.

In reply, the Principal stated that the UC will be submitted to the funding agency as soon as possible and the same will be intimated to the audit.

21. Retention of CDTP Scheme fund amounting to ₹.7.44 lakhs without utilisation

The main objectives of the CDTP scheme are to carry out need assessment surveys to assess the technology and training needs, to impart skill development training to the intended target groups, to disseminate appropriate technologies for productivity enhancement to provide technical and support services to rural masses and slums dwellers and to create awareness among the target groups about technological advancement and contemporary issues of importance. CDTP scheme is a direct Central Assistance Scheme under which, a provision has been made to provide recurring grant to the maximum of ₹.19.72 lakhs per annum by the Ministry of Skill Development and Entrepreneurship(MSDE) to the State/UT Government for further release to Principals/Directors of the Polytechnics/NSTIs/ITIs selected for implementation of the Scheme of Community Development through Polytechnics.

The polytechnics should prepare an Annual Operational Plan spelling out quarterly targets (identify training programmes and Extension Centres, identify technologies and their adoption mechanism, identify need for organizing support services camps), strategies for implementation, resources and budget requirements.Each Polytechnic/Institute shall furnish Utilization Certificate(UC), Statement of Accounts (SoA), Physical Achievement Report (PAR) for the preceding year giving the annual targets set for the Polytechnic, for each activity, as well as achievements with relation to the target duly signed by the Principal of the concerned institute certifying that targets mentioned in PAR are as per approved operational Plan.

Scrutiny of CDTP scheme file and cash book revealed that an amount of ₹.7.44 lakhs was rolling in the cash book since 2019-20. It was observed that the GP was received total amount of ₹.10,91,582 from 2009-10 to 2018-19. Out of which only ₹.3,47,854/-was incurred expenditure for the scheme and balance amount was rolling in the cash book without utilisation. As the scheme was already closed, the balance amount may be transferred to govt. account.

In reply, the Principal stated that it has been discussed with the funding agency that the balance funds under CDTP would be returned. After receiving suitable instructions from DTE&T, action will be taken for return the funds as soon as possible,the fact of details will be intimated to the Audit.

PART-III

(Follow up on findings outstanding of previous Inspection Reports)

Nil

PART-IV (Best Practice)

-Nil-

PART-V (Acknowledgement)

The Audit team acknowledges the co-operation and support extended by the Principal, Government Polytechnic, Bhubaneswar, and their staff during the period of Audit by producing relevant records maintained by them. We also express our thanks to the Principal, Government Polytechnic, Bhubaneswar for his initiative and efforts for mobilizing his staff to cooperate with the Audit team.

14/x/24

Deputy Accountant General/AMG-I

Annexure A

Statement showing the excess payment of pay and allowances in favour of Shri ManoranjanSahoo, Sr. Instructor for the period from 07.03.2018 to 31.08.2024.

Sl.No.	Month/ Period	Amount drawn			Amount to be drawn			Total differntial amount	%age of DA
		Basic Pay	DA	Total	Basic Pay	DA	Total		
1	07.03.2018 to 31.03.2018	50161	3511	53672	48710	3410	52120	1552	7
2	April 2018	62200	4354	66554	60400	4228	64628	1926	
3	May 2018	62200	4354	66554	60400	4228	64628	1926	
4	June 2018	62200	4354	66554	60400	4228	64628	1926	
5	July 2018	62200	5598	67798	60400	5436	65836	1962	9
6	Aug 2018	62200	5598	67798	60400	5436	65836	1962	
7	Sept 2018	62200	5598	67798	60400	5436	65836	1962	
8	Oct 2018	62200	5598	67798	60400	5436	65836	1962	
9	Nov 2018	62200	5598	67798	60400	5436	65836	1962	
10	Dec 2018	62200	5598	67798	60400	5436	65836	1962	
11	Jan 2019	62200	7464	69664	60400	7248	67648	2016	12
12	Feb 2019	62200	7464	69664	60400	7248	67648	2016	
13	**Mar 2019**	**64100**	**7692**	**71792**	**62200**	**7464**	**69664**	**2128**	
14	Apr 2019	64100	7692	71792	62200	7464	69664	2128	
15	May 2019	64100	7692	71792	62200	7464	69664	2128	
16	Jun 2019	64100	7692	71792	62200	7464	69664	2128	
17	Jul 2019	64100	10897	74997	62200	10574	72774	2223	17
18	Aug 2019	64100	10897	74997	62200	10574	72774	2223	
19	Sept 2019	64100	10897	74997	62200	10574	72774	2223	
20	Oct 2019	64100	10897	74997	62200	10574	72774	2223	
21	Nov 2019	64100	10897	74997	62200	10574	72774	2223	
22	Dec 2019	64100	10897	74997	62200	10574	72774	2223	
23	Jan 2020	64100	10897	74997	62200	10574	72774	2223	17
24	Feb 2020	64100	10897	74997	62200	10574	72774	2223	
25	**Mar 2020**	**66000**	**11220**	**77220**	**64100**	**10897**	**74997**	**2223**	
26	Apr 2020	66000	11220	77220	64100	10897	74997	2223	
27	May 2020	66000	11220	77220	64100	10897	74997	2223	
28	Jun 2020	66000	11220	77220	64100	10897	74997	2223	
29	Jul 2020	66000	11220	77220	64100	10897	74997	2223	17
30	Aug 2020	66000	11220	77220	64100	10897	74997	2223	
31	Sept 2020	66000	11220	77220	64100	10897	74997	2223	
32	Oct 2020	66000	11220	77220	64100	10897	74997	2223	
33	Nov 2020	66000	11220	77220	64100	10897	74997	2223	
34	Dec 2020	66000	11220	77220	64100	10897	74997	2223	
35	Jan 2021	66000	11220	77220	64100	10897	74997	2223	17
36	Feb 2021	66000	11220	77220	64100	10897	74997	2223	
37	**Mar 2021**	**68000**	**11560**	**79560**	**66000**	**11220**	**77220**	**2340**	
38	Apr 2021	68000	11560	79560	66000	11220	77220	2340	
39	May 2021	68000	11560	79560	66000	11220	77220	2340	
40	Jun 2021	68000	11560	79560	66000	11220	77220	2340	
41	Jul 2021	68000	21080	89080	66000	20460	86460	2620	31
42	Aug 2021	68000	21080	89080	66000	20460	86460	2620	
43	Sept 2021	68000	21080	89080	66000	20460	86460	2620	
44	Oct 2021	68000	21080	89080	66000	20460	86460	2620	
45	Nov 2021	68000	21080	89080	66000	20460	86460	2620	

46	Dec 2021	68000	21080	89080	66000	20460	86460	2620	
47	Jan 2022	68000	23120	91120	66000	22440	88440	2680	34
48	Feb 2022	68000	23120	91120	66000	22440	88440	2680	
49	**Mar 2022**	**70000**	**23800**	**93800**	**68000**	**23120**	**91120**	**2680**	
50	Apr 2022	70000	23800	93800	68000	23120	91120	2680	
51	May 2022	70000	23800	93800	68000	23120	91120	2680	
52	Jun 2022	70000	23800	93800	68000	23120	91120	2680	
53	Jul 2022	70000	26600	96600	68000	25840	93840	2760	38
54	Aug 2022	70000	26600	96600	68000	25840	93840	2760	
55	Sept 2022	70000	26600	96600	68000	25840	93840	2760	
56	Oct 2022	70000	26600	96600	68000	25840	93840	2760	
57	Nov 2022	70000	26600	96600	68000	25840	93840	2760	
58	Dec 2022	70000	26600	96600	68000	25840	93840	2760	
59	Jan 2023	70000	29400	99400	68000	28560	96560	2840	42
60	Feb 2023	70000	29400	99400	68000	28560	96560	2840	
61	**Mar 2023**	**72100**	**30282**	**102382**	**70000**	**29400**	**99400**	**2982**	
62	Apr 2023	72100	30282	102382	70000	29400	99400	2982	
63	May 2023	72100	30282	102382	70000	29400	99400	2982	
64	Jun 2023	72100	30282	102382	70000	29400	99400	2982	
65	Jul 2023	72100	33166	105266	70000	32200	102200	3066	46
66	Aug 2023	72100	33166	105266	70000	32200	102200	3066	
67	Sept 2023	72100	33166	105266	70000	32200	102200	3066	
68	Oct 2023	72100	33166	105266	70000	32200	102200	3066	
69	Nov 2023	72100	33166	105266	70000	32200	102200	3066	
70	Dec 2023	72100	33166	105266	70000	32200	102200	3066	
71	Jan 2024	72100	36050	108150	70000	35000	105000	3150	50
72	Feb 2024	72100	36050	108150	70000	35000	105000	3150	
73	**Mar 2024**	**74300**	**37150**	**111450**	**72100**	**36050**	**108150**	**3300**	
74	Apr 2024	74300	37150	111450	72100	36050	108150	3300	
75	May 2024	74300	37150	111450	72100	36050	108150	3300	
76	Jun 2024	74300	37150	111450	72100	36050	108150	3300	
77	Jul 2024	74300	37150	111450	72100	36050	108150	3300	
78	Aug 2024	74300	37150	111450	72100	36050	108150	3300	
	Total	**5262561**	**1465357**	**6727918**	**5109310**	**1422678**	**6531988**	**195930**	

Annexure-B

Statement showing the payment of pay and allowances to the following Sr. Lecturer for the period from 01.02.2023 to 31.03.2024.

Sl. No.	Name & Designation	Month	Basic Pay	DA	HRA	Total
1	Ms. ArchanaTripathy, Sr. Lecturer (CS)	02.02.2023 to 28.02.2023	65282	27418	3040	95740
		Mar 2023	67700	28434	3040	99174
		Apr 2023	67700	28434	3040	99174
		May 2023	67700	28434	3040	99174
		Jun 2023	67700	28434	3040	99174
		Jul 2023	67700	31142	3040	101882
		Aug 2023	67700	31142	3040	101882
		Sept 2023	67700	31142	3040	101882
		Oct 2023	67700	31142	3040	101882
		Nov 2023	67700	31142	3040	101882
		Dec 2023	67700	31142	3040	101882
		Jan 2024	67700	33850	3040	104590
		Feb 2024	69700	34850	3040	107590
		Mar 2024	69700	34850	3040	107590
		(A) Total				**1423498**
2	Ms. ManisaRath, Sr. Lecturer (CA)	03.02.2023 to 28.02.2023	62864	26403	3040	92307
		Mar 2023	67700	28434	3040	99174
		Apr 2023	67700	28434	3040	99174
		May 2023	67700	28434	3040	99174
		Jun 2023	67700	28434	3040	99174
		Jul 2023	67700	31142	3040	101882
		Aug 2023	67700	31142	3040	101882
		Sept 2023	67700	31142	3040	101882
		Oct 2023	67700	31142	3040	101882
		Nov 2023	67700	31142	3040	101882
		Dec 2023	67700	31142	3040	101882
		Jan 2024	67700	33850	3040	104590
		Feb 2024	69700	34850	3040	107590
		Mar 2024	69700	34850	3040	107590
		(B) Total				**1420065**
3	MukundaSahoo, Sr. Lecturer (MOM)	01.02.2023 to 28.02.2023	67700	28434	0	96134
		Mar 2023	67700	28434	0	96134
		Apr 2023	67700	28434	0	96134
		May 2023	67700	28434	0	96134
		Jun 2023	67700	28434	0	96134
		Jul 2023	67700	31142	0	98842
		Aug 2023	67700	31142	0	98842
		Sept 2023	67700	31142	0	98842
		Oct 2023	67700	31142	0	98842
		Nov 2023	67700	31142	0	98842
		Dec 2023	67700	31142	0	98842
		Jan 2024	67700	33850	0	101550
		Feb 2024	69700	34850	0	104550
		Mar 2024	69700	34850	0	104550
		(C) Total				**1384372**
		Grand Total (A+B+C)				**4227935**

Annexure-C

Statement showing the sanctioned strength and men-in-position in respect of teaching and non-teaching staff as on 31.03.2024.

Teaching Staff

Sl. No.	Name of the post	Sanctioned post	Men-in-Position	Vacancy(-)/ Excess(+)	Remarks
1.	Vice Principal	01	01	0	
2.	Sr. Lecturer (Group-A)	06	08	+2	
3.	Training Superintendent (Group-A)	01	01	0	
4.	Workshop Superintendent (Group-A)	01	00	-1	
5.	Lecturer (Group-B)	29	15	-14	
	Total	**38**	**25**	**-13**	

Non-Teaching Staff

Sl. No.	Name of the post	Sanctioned post	Men-in-Position	Vacancy(-)/ Excess(+)	Remarks
1.	Programmer (Group-B)	01	00	-1	
2.	Sr. Instructor (Group-B)	01	01	0	
3.	Section Officer (Group-B)	01	01	0	
4.	Lab. Instructor (Group-B)	01	01	0	
5.	Sr. Stenographer (Group-B)	01	00	-1	
6.	System Analyst (Group-B)	01	00	-1	
7.	Technical Assistant (Group-B)	01	00	-1	
8.	Technician (Pharmacy) (Group-B)	01	01	0	
9.	Workshop Instructor (Group-B)	02	00	-2	
10.	Lab. Assistant (Group-C)	10	07	-3	
11.	Sr. Assistant (Group-C)	03	01	-2	
12.	Heavy Vehicle Driver (Group-C)	01	00	-1	
13.	Jr. Librarian (Group-C)	01	01	0	
14.	PTI (Group-C)	01	01	0	
15.	Jr. Assistant (Group-C)	02	01	-1	
16.	Light Vehicle Driver (Group-C)	01	00	-1	
17.	Dresser (Group-D)	01	01	0	
18.	Lab. Attendant (Group-D)	05	00	-5	
19.	Workshop Attendant	01	01	0	

	(Group-D)				
20.	Helper (Group-D)	01	01	0	
21.	Hotel Attendant (Group-D)	02	02	0	
22.	Peon (Group-D)	05	02	-3	
23.	Sweeper (Group-D)	02	02	0	
24.	Watchman (Group-D)	03	03	0	
25.	Watchman-cum-Sweeper (Group-D)	01	00	-1	
26.	**Total**	**50**	**27**	**-23**	

Annexure D

Statement showing the scrap materials of Government Polytechnic, Bhubaneswar.

Sl. No.	Type of scrap materials	Total Book Value (₹.)	Weight in Kg.	Rate per Kg. (₹.)	Total scrap value (₹.)
1	Iron		950.950	15	14264.25
2	Glass	15,49,918.02	19.550	2	39.1
3	Brass		0.450	200	90
4	Wood		615.400	10	6154
5	Copper		9.460	350	3311
6	Plastic		99.740	5	498.7
7	Tin		16.800	5	84
8	Aluminium		6.200	60	372
				Total scrap value	**24813.05**