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GOVERNMENT OF ANDHRA PRADESH  
DEPARTMENT OF TECHNICAL EDUCATION

From  
Sri S.V.Kumar, M. Tech.,  
Principal,  
Govt. Polytechnic,  
Pillaripattu.

To  
The Director,  
of Technical Education,  
A.P., Mangalagiri.

Lr. No.B/OS/ Audit/2024

Dated: 14/04/2024.

Madam,

Sub: ESTT- Govt. Polytechnic, Pillaripattu - Audit Replies - Departmental  
Audit Report on the Accounts of Government Polytechnic, Pillaripattu  
for the academic year 2023-24 - Audit Replies - Submitted - Reg.

Ref: CTE Memo No. A1/GPT, Pillaripattu /2023 Dated.01.04.2024 of the Director of  
Technical Education, Andhra Pradesh, Mangalagiri.

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With reference to the cited above, I herewith submit the audit replies along  
with document evidence in respect of the departmental audit conducted by the office  
of Regional Joint director of Technical Education, Tirupati from 21-062023 to 24-06-  
2023 at this institution as desired.

Yours faithfully,

Encl: As above



*de*  
*K. S. V.*  
PRINCIPAL  
GOVT. POLYTECHNIC,  
PILLARIPATTU, PUTTUR,  
Tirupati Dist., A.P. - 517 583

Copy submitted to the Regional Joint Director of Technical Education,  
S V U Region, Tirupati for kind information.

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*14/04/24*

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## DETAILED AUDIT REPLIES

**Observations : Para 1** :- It is observed that the following defects in the Office Superintendent Section

1. AG Audit Para Watch Register to be maintained. ( Maintained document evidence enclosed)
2. Cheque book watch register to be maintained. ( Maintained document evidence enclosed)
3. Department Audit Para Watch Register is to be updated. ( updated document evidence enclosed)

**Observations : Para 11** :- It is observed that the following defects in the Establishment Section

1. The following essential services are not mentioned in the service register certain staff members i.e.,  
(The details are mentioned in the Service Registers concerned staff document evidence enclosed)
  - a) PHOTO
  - b) AADHAR NO
  - c) PAN NO
  - d) PRAN NO
  - e) CFMS ID NO
  - f) TREASURY ID NO
  - g) GPF NO
  - h) APGLI NO
  - i) LOCAL STATUS
  - j) PARTICULARS OF THE FAMILY MEMBERS &
  - k) GIS (Every Year of the November to December).
2. Increment Watch Register to be maintained. ( Maintained document evidence enclosed)
3. Pay Fixation (PRC for NGOs & AICTE) entries are not counter signed by the concerned Treasury Authorities in the staff members service register. ( Maintained document evidence enclosed)
4. RTI ( Right to Information ) Fee watch Register to be maintained and RTI fee which are received by the Institution are kept idle as per the existing rules the fee should be remitted to Govt., through challan. ( Maintained document evidence enclosed)
5. Spandana Register to be maintained and spandana reports should be submitted to the Commissioner of Technical Education, Andhra Pradesh, Mangalagiri. ( Maintained document evidence enclosed)
6. LPC received register and LPC issued register to be maintained. ( Maintained document evidence enclosed)

**Observations : Para 111** :- It is observed that the following defects in the Accounts section.

**Observations : Para 111(a)** :-

**Government Accounts:-**

1. As per G.O.Ms.No.90 Fin ( TFR ) Dept., dt.31/01/2002 ( This procedure instructed will be followed hereafter )  
DDO Cash Book should maintained with open zero balance in Bank A/c, whereas at this institution to be maintained DDO A/c Cash Book hereafter.
2. UD Pay Register was not maintained (Undisbursed Register) till to date. ( Maintained document evidence enclosed)
3. When Un-disbursement Pay ( UD ) transactions are accrued the same entries not entered in General Cash Book on the same day , whereas at this institution the entries should be made in General Cash Book. ( Maintained document evidence enclosed)

4. Memorandum of cash verifications of all cash books of the Institution to be entered on General Cash book ( Maintained document evidence enclosed)
5. As per APTC Form 70 Treasury Bill Register ( TBR ) should be maintained and review every fortnight certificate should be affixed in the Treasury bill register (TBR) as per treasury code rules by the DDO, but at this institution is not maintained the System should follow hereafter. ( This procedure instructed will be followed hereafter)
6. Paid and cancelled stamp not affixed in the vouchers and bills ( Maintained document evidence enclosed)
7. The following registers are to be maintained
  - a) Fee watch register ( Maintained document evidence enclosed)
  - b) Contingent Bill Register ( Maintained document evidence enclosed)
  - c) Reconciliation Register ( Maintained document evidence enclosed)
  - d) Income Tax watch register ( Maintained document evidence enclosed)
  - e) Receipts Book watch Register ( Maintained document evidence enclosed)
  - f) Loans Advance watch Register ( Maintained document evidence enclosed)
  - g) Challan Register ( Maintained document evidence enclosed)
  - h) TA Advance watch Register ( Maintained document evidence enclosed)
  - i) UDPI Register ( Maintained document evidence enclosed)

**Observations : Para 111(b):-**

**Non – Govt., Account:-**

1. Special fee subsidiary Registers is to be maintained and updated to till to date. ( Maintained document evidence enclosed)
2. Voucher numbers were not entered in the Non-Govt., Cash book and vouchers. ( Maintained document evidence enclosed)
3. Paid and cancelled stamp not affixed in the Vouchers and bills. ( Maintained document evidence enclosed)
4. The following special fee Account ( Non-Govt Fee) Subsidiary Ledgers are to be maintained
  - a) Association Fee Ledger ( Maintained document evidence enclosed)
  - b) Games Fee Ledger ( Maintained document evidence enclosed)
  - c) Course work Fee Ledger ( Maintained document evidence enclosed)
  - d) Library Fund fee Ledger ( Maintained document evidence enclosed)
  - e) Workshop and Lab Fee Ledger ( Maintained document evidence enclosed)
  - f) Alumni Fee Ledger ( Maintained document evidence enclosed)

**Observations: Para 1V** :- It is observed that the following defects in the Stores Section.

1. Stores purchased procedure and stores registers is to be (Maintained document evidence enclosed) maintained as per Department Manual.
2. Assets Register is to be maintained (Maintained document evidence enclosed)
3. Unserviceable article register is to be maintained. (Maintained document evidence enclosed)
4. Annual stock registration to be updated up to 2023-2024 (Maintained document evidence enclosed)

**Observations : Para V** :- It is observed that the following defects in the Scholarship section.

1. Scholarship Cash Book Balance as on 13/06/2023 for Rs.9,53,439-00
2. Scholarship Bank Book Balance as on 13/06/2023 for Rs.9,53,439-00  
Diff Amount Rs. -NIL-
3. Scholarship watch Register is to be maintained. (Maintained document evidence enclosed).
4. Acquaintance, Sanctioned Proceedings, Proceeding wise. (Maintained document evidence enclosed).  
Statements & RJD's Memo wise Statement was not shown. (Maintained document evidence enclosed).

**Observations : Para V1** :- It is observed that the following defects in the Dispatch Section.

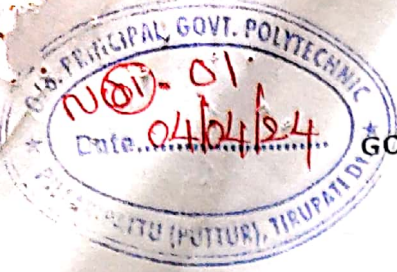
1. Lorry Receipts Register is to be maintained. (Maintained document evidence enclosed)
2. Railway Receipts Register is to be maintained. (Maintained document evidence enclosed)
3. Local tappal delivery register to be maintained. (Maintained document evidence enclosed)

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*K. S. S. R.*  
PRINCIPAL  
GOVT. POLYTECHNIC,  
PILLARIPATTU, PUTTUR,  
Tirupatl Dist., A.P. - 517 583

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GOVERNMENT OF ANDHRA PRADESH

OFFICE OF THE  
COMMISSIONER TECHNICAL EDUCATION  
ANDHRA PRADESH:: MANGALAGIRI

Dated:01.04.2024

Memo No: AI/GPT, Pillaripattu/2023

Sub: Technical Education - Audit Section - Departmental Audit Report on the Accounts of Government Polytechnic, Pillaripattu for the year 2023-24 - Audit reports - Communicated- Regarding.

Ref: 1. Memo.No.AII/Audit/2023, Dated.01.03.2023 of the Director of Technical Education, A.P. Mangalagiri.  
2. Lr.No.RJDTE/TPT/AD(NT)/2900/2022-23, dated.18.03.2024 of the Regional Joint Director of Technical Education, Tirupati.

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The Departmental audit reports on the accounts of the Government Polytechnic, Pillaripattu for the year 2023-24 was conducted by the O/o Regional Joint Director of Technical Education, Tirupati from 21.06.2023 to 24.06.2023 which the audit reports submitted are here with communicated.

25/  
04/4/24

The Principal, Government Polytechnic, Pillaripattu is hereby directed to take necessary action as stated in the report and furnish the replies together with documentary evidence wherever necessary to this office with in a 15 days from the date of receipt of this memo.

Sd/-V.PADMA RAO  
JOINT DIRECTOR

✓ To  
The Principal, Government Polytechnic, Pillaripattu  
for information and for necessary action.

R. Sreedharan  
Assistant Director(Audit) 01/4/24

Endt. B. no. B/Audit/2024

Dt: 06/04/2024

Copy communicated to all the office staff members of this Institution for information and necessary action.

*[Signature]*  
PRINCIPAL  
GOVT. POLYTECHNIC  
PILLARIPATTU, PUTTUR,  
Tirupati Dist., A.P. - 517 583

To

All the office staff

- 1) R. Hanumatla Rao - Ao — *[Signature]*
  - 2) i. Subramanyam - OS & Establishment — *[Signature]*
  - 3) K.V.V. Gurusvardhana - Exams & Accounts — *[Signature]*  
*Sr Asst*
  - 4) K. Naga Vikas — Scholarship — *[Signature]*  
*Sr Asst*
  - 5) M. Praveen Naik - Admissions & Stores — *[Signature]*  
*Sr Asst*
- [Signature]*  
06/04/2024

GOVERNMENT OF ANDHRA PRADESH  
DEPARTMENT OF TECHNICAL EDUCATION

OFFICE OF THE REGIONAL JOINT  
DIRECTOR OF TECHNICAL EDUCATION  
SVU REGION :: TIRUPATI

GOVERNMENT POLYTECHNIC, PILLARIPATTU  
FROM 21-06-2023 TO 24-06-2023

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DETAILED AUDIT REPORT

**Observations: Para I :-** It is observed that the following defects in the **Office Superintendent Section.**

1. AG Audit Para Watch Register to be maintained.
2. Cheque book watch register to be maintained.
3. Department Audit Para Watch Register is to be updated.

**Observations: Para II :-** It is observed that the following defects in the **Establishment Section.**

1. The following essential services are not mentioned in the Service Register certain staff members i.e.,

- a) PHOTO
- b) AADHAR No
- c) PAN No
- d) PRAN No
- e) CFMS ID No
- f) Treasury ID No.,
- g) GPF No,
- h) APGLI No
- i) LOCAL STATUS,
- j) PARTICULARS OF THE FAMILY MEMBERS &
- k) GIS (Every year of the November to October).

2. Increment Watch Register to be maintained.
3. Pay Fixation (PRC for NGOs & AICTE) entries are not counter signed by the concerned Treasury Authorities in the staff members of service register.
4. RTI (Right to Information) Fee watch Register to be maintained and RTI fee which are received by the Institution are kept idle as per the existing rules the fee should be remitted to Govt., through challan.
5. Spandana Register to be maintained and spandana reports should be submitted to the Commissioner of Technical Education, Andhra Pradesh, Mangalagiri.
6. LPC received register and LPC issued register to be maintained.

**Observations: Para III :-** It is observed that the following defects in the Accounts section.

**Observations: Para III(a) :-**

**Government Account:-**

1. As per G.O.Ms.No.90 Fin (TFR) Dept., dt.31/01/2002 DDO Cash Book should maintained with open zero balance in Bank A/c, whereas at this institution to be maintained DDO A/c Cash Book hereafter. *maintained*
2. UD Pay Register was not maintained (Undisbursed Register) till to date.
3. When Un-disbursement Pay (UD) transactions are accrued the same entries not entered in General Cash Book on the same day, whereas at this institution the entries should be made in General Cash Book. *maintained*
4. Memorandum of cash verifications of all cash books of the Institution to the entered in General Cash book. *maintained*
5. As per APTC Form 70 Treasury Bill Register (TBR) should be maintained and review every fortnight certificate should be affixed in the Treasury Bill Register (TBR) as per treasury code rules by the DDO, but at this institution is not maintained the system should follow hereafter. *maintained*
6. Paid and cancelled stamp not affixed in the vouchers and bills.
7. The following registers are to be maintained
  - a) Fee Watch Register *maintained*
  - b) Contingent Bill Register
  - c) Reconciliation Register *maintained*
  - d) Income Tax Watch Register
  - e) Receipts Book Watch Register *maintained*
  - f) Loans Advance Watch Register *maintained*
  - g) Challan Register *maintained*
  - h) TA Advance Watch Register *maintained*
  - i) UDPI Register *maintained*

**Observations: Para III(b) :-**

**Non- Govt., Account :-**

1. Special fee subsidiary Registers is to be maintained and updated to till to date. *maintained*
2. Voucher numbers were not entered in the Non-Govt., Cash Book and Vouchers.
3. Paid and cancelled stamp not affixed in the vouchers and bills. ✓
4. The following special fee Account (Non- Govt Fee) Subsidiary Ledgers are to be maintained
  - a) Association Fee Ledger *maintained*
  - b) Games Fee Ledger
  - c) Course work Fee Ledger
  - d) Library Fund fee Ledger
  - e) Workshop and Lab Fee Ledger
  - f) Alumni Fee Ledger

**Observations: Para IV :-** It is observed that the following defects in the Stores Section.

1. Stores purchased procedure and stores registers is to be maintained as per Department Manual.
2. Assets Register is to be maintained.
3. Unserviceable article register is to be maintained.
4. Annual stock registration to be updated up to 2023-2024

**Observations: Para V :-** It is observed that the following defects in the Scholarships Section.

1. Scholarship Cash Book Balance as on 13/06/2023 for Rs.9,53,439-00
2. Scholarship Bank Book Balance as on 13/06/2023 for Rs.9,53,439-00  
Diff Amount Rs. -NIL-
3. Scholarship Watch Register is to be maintained.
4. Acquaintance, Sanctioned Proceedings, Proceeding wise Statements & RJD's Memo wise Statement was not shown.

**Observations: Para VI :-** It is observed that the following defects in the Dispatch Section.

1. Lorry Receipts Register is to be maintained.
2. Railway Receipts Register is to be maintained.
3. Local tappal delivery registers to be maintained.

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GOVERNMENT OF ANDHRA PRADESH

OFFICE OF THE  
COMMISSIONER TECHNICAL EDUCATION  
ANDHRA PRADESH:: MANGALAGIRI

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Sd/-V.PADMA RAO  
JOINT DIRECTOR

To  
The Principal, Government Polytechnic, Pillaripattu  
for information and for necessary action.

  
Assistant Director(Audit) 01/04/24

GOVERNMENT POLYTECHNIC, PILLARIPATTU  
FROM 21-06-2023 TO 24-06-2023

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