

**REPORT ON DEPARTMENTAL AUDIT OF GOVT. ENGINEERING
COLLEGE, KANNUR FOR THE PERIOD FROM 01.04.2013 TO
31.03.2014.**

Departmental audit of Govt. Engineering College, Kannur for the period from 01.04.2013 to 31.03.2014 was conducted from 20.08.2014 to 29.08.2014 by the audit team Engineering College wing of Directorate of Technical Education consisting of the following officers.

1. Sri.Jawahar Ali Khan.H, Junior Superintendent.
2. Sri.R.Narayanan, Head Clerk.
3. Sri.A.Abdulsalam, Sr.Clerk.
4. Sri.R.S.Prasanthkumar, Clerk (H.G)

The audit was reviewed by Sri.C.S.Mohanakumar, Sr.Finance Officer.

Part-I

Introduction:-

Kannur is a unique place with the scent of history everywhere and Govt. Engineering College, Kannur is the facet of its modern age. It is established in the year 1986 with a total land area of 68.42 acres. This college offers 5 B.Tech courses in Civil Engineering, Mechanical Engineering, Electrical and Electronics Engineering, Electronics and Communication Engineering and Computer Engineering. In addition to this four M.Tech courses are offered in Civil Engineering, Mechanical Engineering, Electrical and Electronics Engineering, Electronics and Communication Engineering. At present 1468 B.Tech students and 118 M.Tech students are studying in this institution.

Following officers held charge of various posts during the audited period.

Principal

- | | | |
|-----------------------------|---|------------------------|
| a. 1.4.13 to 21.6.13 | : | Dr.K.C.Raveendranathan |
| 21.6.13 to 16.12.13 | : | Dr.T.D.John |
| 16.12.13 - still continuing | : | Dr.V.Syamprakash. |

Administrative assistant

b. 1.4.13 still continuing : Smt.M.Shiamala

A.O

1.4.13 still continuing : Shri.C.O.K.Noorudheen

Junior Superintendent

c. 1.4.13 to 20.5.13 : Shri.C.Gangadharan
 20.5.13 to 15.10.13 : Shri.Thamban Nair.D
 15.10.13 still continuing : Shri.abdulla.K.C
 d. 1.4.13 still continuing : Shri.Rameshan.N.K

D1, D2

1.4.13 still continuing : Shri.P.N.Premkumar

D3

1.4.13 still continuing : Shri.Hamza.P.K

D4

1.4.13 still continuing : Shri.Sureshababu.M
 16.06.2014 still continuing : Smt.Omana.A

D5

1.4.13 to 1.7.14 : Shri.Dineshan Punathil
 2.7.14 still continuing : Shri.Chandran.C
 d. 1.4.13 still continuing : Shri.Varijakshan.P.I

H.A.Hostel

1.4.13 to 7.10.13 : Shri.Saralakshan.K.R
 25.10.13 to 2.6.14 : Shri.Manoharan Assari.S
 16.6.14 still continuing : Smt.Sheela.K.P.

Establishment Details

This institution have a total sanctioned post of 288. But 68 of them are still reported as vacant. This may immediately be reported to Directorate of Technical Education and the action taken in this regard may be informed.

Expenditure statement for the year 2013-14

Non-Plan expenditure for the year 2013-14 is ₹ 14087363/- and a plan expenditure of ₹ 11784387/-. But in PGS plan A/c an allotment of ₹ 4000000/- is received but expenditure is only ₹ 3408000/-. Fruitful effort may be taken in future for utilization of allotments properly.

List of pending audit objections

Following files pertaining to departmental audit are still pending with this institution.

(a)

Sl.No	File No.	Period of audit	No. of pending paras
1	A3/2317/05	1.4.04 to 31.5.05	Part II Sl.No.20 para 9
2	A3/1277/09	1.4.07 to 31.3.09	Part III 4,5,(i), iii (a), (b) 1,3,5
3	A3/821/11	1.4.09 to 31.3.10	Para VI 1,2 Para XI 1,2,3 Para XIV 2,3,4,5
4	A3/1444/12	1.4.10 to 31.3.12	Para V, 6 Para IX 1,2, a,b para X 7,8,10 para XI 1,2,3
5	A3/3190/13	1.4.12 to 31.3.13	Pending all paras
6	D4/1783/04	1.11.01 to 31.3.03	Para 2,5,6
7	D4/1637/05	1.4.04 to 31.5.05	Para 3,4

(b)

Pending audit filed of Accountant General

Sl.No	No. of Files	Period	pending paras
1	A3/4282/97	1.10.96 to 30.9.97	Para IV (c), (4), ii, iii 2,3,6, VIII (2)
2	A3/2333/08	1.6.07 to 30.6.08	Para-II B1 (2)
3	A3/1749/10	1.6.09 to 31.5.10	Para II- B-I, II, IV, V, XI, XII, XIII, XIV, XV
4	A3/412/13	1.6.10 to 31.3.12	Pending for reply from AG

Your esteemed effort should be made to rectify the audit objections and keeping it alive for more than '9' years is violation of

rules. The action taken in this regard may be furnished within a fortnight positively.

Part.II. Major Irregularities

A. Shortage in cash balance in Hostel Account.

It is observed that a single account maintained for mess advance and caution deposit of inmates and the amount is deposited in Kannur District Co-operative Bank with A/c.No.1033005005352. The present cash balance on 26.08.2014 is ₹ 2106658/- (Twenty one lakhs six thousand six hundred and fifty eight only). But the following amount is to be in account towards caution deposit and mess advance.

Men's Hostel

Year	CD	Mess Advance	Total
2014-15	204000	243000	447000
2013-14	266000	318000	584000
2012-13	230000	195000	425000
2011-12	55000	117000	172000
2010-11	21000	18000	39000

Ladies Hostel

Year	CD	Mess Advance	Total
2014-15	156000	180000	336000
2013-14	298000	330000	628000
2012-13	108000	87000	195000
2011-12	87000	210000	297000
2010-11	23000	39000	62000
2009-10	22000	-	22000
	1470000	1737000	3207000

As per records total amount which is to be seen in credit is ₹ 3207000/- in which an amount of ₹ 1470000/- is towards Caution Deposit and ₹ 1737000/- is Mess advance. But the present cash

Balance on account is ₹ 2106658/- only. Hence a sum of ₹ 1100342/- is short, for the period from 2009-10 onwards. This amount is to be reconciled and fact reported.

B. Other Irregularities

Cash Book

Cash book is not proper. It is maintained carelessly and without understanding. Columns of the cash book is rewritten by red ink few eg. ie column for 'miscellaneous' amounts is already provided in the cash book. But another column in the cash book is selected and noted in red ink under the caption 'miscellaneous' and so on. Tuition fee is entered under column 'miscellaneous' on some days under 'salary and advance' and so on other days. The custodian of the cash book is not aware of the entire and its purposes.

As it is rewritten, the number of columns in receipt side doesn't tally with the number of column on the payment side.

(a). on 28.03.2014 3DDs for ₹ 5227/-, ₹ 13369/- and ₹ 6037/- are transfer credited to the A/c.443-00-103-SD a/c Rt. The first two are booked in this cash book but the last one is not entered in the cash book. Explain the reason and it is also a supervisory lapse.

Daily collection Register

It is not properly maintained make it proper and reports the details of remittance, All details should also be noted in the register and it enables to settle the ambiguity whether the amount has been remitted in the proper heads.

Remittance Register

It is not proper. No details, even the chalan number of remittance are not entered. Make it proper and report.

DDP Register

It is not proper. Make it proper and report. Only salary/wages and travelling allowances should be entered in the register.

Acquittance Register

It is not proper. Even chalan remittances were considered an disbursement of salary. If a vacancy is made from salary issue proper receipt or recover the amount through the bill. Recovery from the salary should be remitted in the concerned head by chalan and brought it directly to the cash book. The present practice of entering the chalan in the acquittance register should be stopped immediately.

The following amounts are seen issued on anthorlation letter (Receipts) having no proper pay order from the DDO.

Acquittance Vol.45

Sl.No.	Page No	Amount	Name of person who remittance amount
1	P.3	17129	Ajithkumar
2	P.4	9902	Selvasundar.S
3	"	12858	Retnakaran.T
4	"	29259	Sreejith
5	P.20	24011	Selvasundar.S
6	P.29	10715	Sakkariya.K
7	P.30	3628	Abdul Azeez.C
8	P.31	352	Prabha.a
9	P.58	145	"
10	P.60	23000	Rema.C
11	P.80	6452	Babu.K
12	P.82	43861	Abdul Azeez.

F12
 13.9.15

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10	P.60	23000	Rema.C
11	P.80	6452	Babu.K
12	P.82	43861	Abdul Azeez.

H/D
 13.9.15

Misc. Acquittance Vol.I

P.59, P.97, P.109, P.11, etc....

Payment without proper pay order can be considered a misappropriation Rectify the vouchers/Receipts and report in the explanation.

PD Cheque Book

A PD cheque No.1931036 dated, 09.09.2013 is for ₹ 1000/- is sent to a student by registered post. It is highly irregular.

Further more, the details of the PD Cheque is not entered in the cash book and it should also be explained by the concerned person.

No details of drawal of Pd cheque is noted in the back of the counter foil end no authentication is also entered. It is highly irregular. Explanation from the H.A should be obtained and forwarded to the audit.

PD Voucher

The vouchers are not properly kept. Orders proceedings in transmitting the drawal of amount from the PD A/c is not with the collection. So it is not able to maintain a PD clarification register.

ATM Counter

Collection of service tax in respect of the ATM room allotted to Union Bank of India should be remitted in the concerned head and fact report to audit with details.

Chalan

An amount of ₹ 10105/- was remitted by chalan no.1931 dated, 01.08.2013, but booked only an amount of ₹ 2105/- in the cash book. Obtain explain from the concerned and report to audit about the lapse.

Caution Deposit

This institution is maintaining CD disbursement register without admission number. The following defects are notified.

1. On 20.04.2013 an amount of ₹20000/- is drawn from PD account vide PD cheque No.1931021 later on 10.06.2013 an amount of ₹10000/- was verified to PD account by chalan No.504 and on 12.06.2013 an amount of ₹9000/- is also remitted to Pd account by Chalan No.452.

2. A subsidiary register is maintained for the issue of CD. But it is not proper. So none of the officers. As a result explain, whether any amount towards disbursement of CD is noted in the cash book or not.

3. The advance payment' column in the cash book is envisaged only for the CD disbursement/Receipts.

Immediate steps should be taken to make the CD register proper and report to audit without delay.

The following CDs should be disbursed the students concerned by MO or remit it in the revenue and report to audit.

CD Register Volumn V & VI (General) 2006 Admission

Sl. No	Sl.No. in the Register	Name	Branch	Amount
1	2715	Sihka.PP	CE	1000
2	2718	Rejimon.J	"	"
3	2739	Shijil.K	CSE	"
4	2771	Anusree Narayanan	ECE	"
5	2788	Priyanka.K.M	"	"
6	2797	Sarat.E	CEE	"
7	2803	Vivek Philip John	"	"

Dropped
13.9.15

23.03.16
Dropped

AD

8	2831	Nimiya.S	"	"
9	2835	Srijin.N	"	"
10	2865	Varun C.Vinod	"	"
11	2888	Shimna.K.P	EEE	"
12	2893	Sharamjith	"	"
13	2914	Nithin.M.S	MB	"
14	2933	Prayil.K	"	"
15	2939	Bineesh.V	ME	"
16	2951	Midhin Mohan.M	"	"
17	2981	Jyothy.E.V	CE	"
18	2984	Bharath Srinivasn	"	"
19	3056	Germin.M.Wilson	EEE	"
20	3116	Deepu.P.S	"	"
21	3191	Vaisakh.K.M	ECE	"
22	3202	Anandu.V.R	"	"
23	3210	Amrutha Das	"	"
24	3228	Rijil.K.D	"	"
25	3247	Subin.K	"	"
26	3287	Niyas.C.M	ME	"
27	3318	Sandra.T	S2EC	"
28	3327	Vipin.C.C	"	"
29	3334	Asif Ali.K	S3CS	"

(2005-2006) B.Batch

30	2661 (B)	Nimmi.M.K	EC	"
31	2685	Ramsiya.N	CE	"
32	2696	Sandhya.K	CE	"

Purchase files

1. Purchase of consumables for CSE Department.

As per file No.D1/4475/13, consumables for the CSE Department was purchased for an amount of ₹246014/- following irregularities are observed in this regard.

a. An amount of ₹3000/- received from M/s.Computer Care, Kuttukaran Complex, Thaliparambu as fixed deposit bond towards EMD is still kept with the file. The reason for not returning the EMD amount may be explained.

*Dropped
13.9.15*

b. Lapse from the part of PRD in publication of Tender notice

As per Letter No.2025/G3/2014/PRD dated 24.01.2014 the tender notice was published in Big News, Latest, Sayahna Sabdham and Business standered (Chennai). But all those three of them are evening dailies. The tender notice was not published in any of the leading News paper with in Malayalam or in English. This lapse from the part of PRD led to the retendering since no tender was received in this regard. Hence Government may examine the matter and necessary action in this regard may be taken.

*Dropped
13.9.15*

c. Blank stamp paper for preliminary agreement

The tender holder of this purchase M/s.I-Trend Solutions, Calicut is seen submitted blank stamp paper for ₹100/-, for pertaining agreement with tender. It is not in order and the reason for accepting the tender may be explained.

2. Purchase of LCD Projects

17 LCD projections were purchased as per file No.D1/3409/13, for ME, CSE, ECE, EEE and CE sections of this institution. But as per the submission from the following departments it is reported that they are already in possession of LCD projections

Sl.No	Name of Dept.	No. of LCD Projects	Proposal of purchase
1	ME	4	2
2	CSE	No details given	2
3	ECE	2 (in working condition)	3
4	EEE	-	3
5	CE	All are not working	7

But it is seen that the stock entry on day book is not mentioned completely. Moreover the submission from CE department on 13.09.2013 stated that all projections in CE department are not functioning for want of spare parts. This matter should be explained by conducting an enquiry internally in this institution and the brand of projector. Year of purchase and the technical problems may be brought to light. More over the details of purchase, AMC and contract details also may be explained.

3. Purchase of Portable Ultrasonic Non Destructive Digital Indicating Tester (PUNDIT)

As per file No.D1/3745/13, for the purchase of 'PUNDIT' EMD received for the first tender is recorded as released to the party by hand. But the details of DD received as 'EMD' is not mentioned in the file. Signature is seen affixed in the notes file for receiving EMD towards M/s.Southern Chemicals and

13.9.15
Dropped

Surgicals. So details of EMD received on the first tender and re-tender may be furnished with the receipt received from the firms regarding the EMD.

4. Keeping EMD in file, file No.3749/13

A DD for ₹1150/- dated, 26.11.2013 and a bank guarantee dated 29.11.2013 received towards EMD is still kept with the file. Keeping valuables with file is highly irregular and the reason for the same may be explained. The valuables may immediately be disposed to the concerned parties and the fact may be reported.

5. File No.D1/133/10 for the upgradation of 'Ansys' softwares

An amount of ₹97000/- is paid to M/s.Intercad systems Pvt Ltd for the upgradation of 'Ansys software'. But the bill for the same is submitted as AMC renewal of 25 users Ansys Software. But there is no documentary evidence of the Annual maintenance Contract. More over on the rear side of the bill it is certified that the items had been taken into stock through day book Vol.XIV page 159. But there is no such entry in the Day book. Rather than submitting a certificate for installation and testing of software the items are taken into stock which not of a physical entity but only a software installed in a system. It is also observed that serve tax @ 12% for an amount of ₹.10359 and other cess are claimed in the bill. But the firm M/s.Inleread Systems Pvt Ltd doesn't possess a TIN. The terms and condition issued by the firm itself reads that the offer is valid till 5th January 2012. But the purchase is made on 22.07.2013, as certified. There is no certificate/contract obtained from the firm pertaining to the liability of full functioning of the software for a

12.9.15
Dropped

period of one year. The above stated observations may be explained and report should be furnished immediately.

6. Piecemeal Purchase of Computers

Following piece-meal purchase of computers are seen made during 2013-14.

Sl.No	File No.	No. of computers	Amount
1	D1/603/14	24	1349400/-
2	D1/1048/14	27	1471365/-

But the details of present stock is not been submitted in KFC '13' more over, 27 computers were purchased for conducting online examination. Consisting an amount ₹ 1471365/- online examination is not a continuous process and the existing computer facility in the labs can effectively be used for conducting online exams for GATE etc. GATE is commonly conducted during holidays. So the purchase of '27' computers were irregular and the reason may be explained. Besides these the revenue generated by conducting online examination and the remittance details of such revenue accounts may be furnished before audit.

7. Purchase of Furniture for Library and PG Deans

As per file No.D1/494/14, furniture were purchased for an amount of ₹ 267387/- from M/s.Rubco Ltd. As per invoice dated 31.01.2014 an amount of ₹ 24235/- is claimed as excise duty @12.36%. Since the firm is in Kerala state, no excise duty is applicable. More over the rate of article purchase as per proforma invoice and consolidated bill are entirely different as follows.

Sl.	Name of article	No. of	Price in	Price in bill	Difference
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No	article	Invoice	(paid)	
1	Senior executive table	1	30283	36067.54
2	Semi executive computer table	1	8115	9665.09
3	Semi executive table	1	7790	9278.01
4	Computer table small	1	3965	4722.38
5	Executive visitors chair	24	3521 x 4 = 84504	4193.57 x 24 = 100345.68
6	Conference table 18 seater	1	61416	73147.44
			196073	233526.14
	VAT @ 14.5%		28431	33861.29
	Total		224504	267387
				42883

Hence an excess payment of ₹37453/- towards the cost of articles and a sum of ₹5430/- is paid as excess VAT. So a sum of ₹42883/- should be recovered from the concerned and the details may be furnished immediately.

8. Purchase of Equipments for Physical Education

As per file No.D3/3848/13, 16 items were purchased for the Physical Education Department inviting tenders. Seven Firms were participated in the tender. As per tabulation statement, following anomalies were observed.

Sl. No	Name of Article	Name of the lowest bidder	Lowest bid amount	Name of tender awarded	Amount of tender holder
1	Treadmill commercial	Star BTechno Nerikode.P.O, Ernakulam	97800	Slimsfit ThavakanaRoad, Kannur	188685
2	Cross Tariner commercial	"	98400	"	179730
3	Bench press	"	59800	International	69930.25

	parallel and inclined 100kg			fitness systems, Pala, Kottayam	
4	Highlat rowing pulley 80 kg	"	57800	"	68250.27
5	Leg curl and extension 60kg	"	59800	"	60900.24
6	Biceps curl 50kg	"	53200	"	62370.25
7	Cable cross over 120 kg	"	69800	slimsfit	92900
8	Smith machine bearing	Sten BTechno Ernakulam	59800	International fitness systems	85680

From the above statement it is clear that M/s.Star BTechno, Ernakulam have quoted the lowest amount for 8 items, but excluded from the purchase for no reasons. As per the letter No.SB/QTN/012 dated, 16.01.2014, M/s.Starm B Techno claims that they are exempted from furnishing EMD. In addition to this they are submitted the terms and conditions that the prices are inclusive of VAT. In the tabulation statement it is given that Star.BTechno doesn't meet the standards. But no documentary evidence supported this. So a huge loss is occurred by the purchase of equipments from M/s.International Intness systems, pala and M/s.Slimfit, Kannur. The loss sustained is calculated as following.

(a).

Sl.No	Name of items	No. of items	Amount paid to M/s.International fitness systems	Price offered by M/s.Star B.Techno (inclusive VAT)	Difference
1	Bench press	2 nos	59274 & VAT @ 5% 2964 = 62238	59800/-	2438
2	High lat. Rowing Palley		57850 + 2893 = 60743	57800/-	2943

	Biceps curl 50Kg	'2'	252866 + 2643 = 55509	53200/-	2309
4	Smith machine	'2'	72624 + 3631 = 76255	59800	16455

Loss sustained by awarding bid to ₹ 24125/- M/s.International Physical Systems.

(b).

Sl.No	Name of items	No.	Amount paid to M/s.Slimfit	Price offered by M/s.Star B.Techno	Difference
1	Treadmill	1	188685	97800	90885
2	Cross trainer	2	179730	98400	81330
3	Cable cross over 120Kg	2	92900	69800	23100

Loss sustained by awarding bid to ₹ 195315/- M/s.Slimfit

Total loss sustained = 195315 + 24145 = 219460/-

(Rupees Two Lakh Nineteen thousand four hundred and sixty only)

The loss may be recovered from the concerned and report immediately.

A DD for ₹ 13100/- from M/s.Slimfit and a fixed deposit bond for ₹ 26500/- received from M/s.International fitness systems is still kept with the file. It is highly irregular to keep the valuables in file. Explanation in this regard may be obtain from the concerned and furnished before audit.

9. No.D2/3511/2013 (Purchase of Equipments for Electronics

Lab

Tender were invited and 3 tenders received and purchased 4 items out of 5. On the purchase the following defects are found.

1. Purchase order were given to there firm Viz.

a. M/s.Labtech Electronics Pvt. Ltd.

- b. M/s. Scientific Enterprises
- c. M/s. Vi Microsystems Pvt. Ltd.

No agreement on stamp paper is signed/submitted the two firm other than Scientific Enterprises (Three of them have submitted preliminary agreement on stamp paper).

2. As per the submission for Sri.Hemakumar.K, A.P, EEE the specification of universal Device Programmer is that it should support windows 2000 to windows 8. (32 and 64)

None of the tender (other than scientific Enterprises) has quoted the specification windows 8.

Still the supply order was given.

3. The bidder who got the supply order is M/s.Lab tech Electronics. They have claim only the support windows 05 windows 07 only. At the same time, M/s.Scientific Enterprises who had quoted the lowest rate has declaimed that this device has support more than 74460 devices (Sp. Of the AP) 05 support for windows 2000 to windows 8 (32 and 64bit). Yet the so is given to Lab tech.
4. The rate quoted by Scientific Enterprises was ₹ 16260/- and is very low when compared to the rate quoted by Lab tech which is ₹ 64500/-. So a huge loss is sustained.
5. The cover of the tender submitted by Labtech was not attached with the file.
6. The submission was not with KPC.13

10.D1.603/14 (Purchase of Computers

24 numbers of Computers purchased for an amount ₹ 1307880/-. No minters of the purchase committee meeting is intake the file. It is purchased without DPC.

The submission is not followed with KPC-13. Without the actual no. in stock, how can one be reached in the necessity of certain number of computer.

11.No.D1/1048/14 (Purchase of Computers)

27 numbers of computer were purchased for an amount of ₹ 1470365/-. Purchase was done without DPC. The submission is not followed by KFC-13. The submission has no specification also. More over the submission was made on 07.03.2013 at the fagend of the financial year. It is against the rules

12.No.2865/13 (Purchase of Computer for digital signal lab)

10 numbers of desk top computer were purchased from M/s.Computer Systems, assister uniform of M/s.Lenova (India) Pvt.Ltd for ₹ 340670/-. In this connection the following defects are noted.

1. Intel core I3 Operating system. Microsoft windows. The period of contract is upto 31.08.2013. The supply order is issued after 31.08 (ie 09.09.2013).
2. On the authorization letter to the Principia Lenova Pvt.Ltd has informed that the authorization letter is valid till 30th August 2013. Hence the purchase from M/s.Computer Systems is not valid and it is not under the safe coverage of DGS & D contract. Hence the purchase is a local purchase.
3. No permission from the DPC.

EMD/SD Register

- i. While auditing purchase files it is not that many DD, Bank Guarantee and fixed Deposit Receipt are kept with the file, unrecorded in the register. It is highly irregular to kept the

valuables along with file, which is to be either credited to civil deposit account or to be kept in safe custody. The lapse in this regard may be explained.

- ii. Many fixed deposit receipts received as SD from 6.01.11 onwards is not seen returned to the concerned yet. Immediate steps may be taken to rectify the defects and report to audit.

PD Advance Register

Following PD advances are not been settled so far

Sl. No	Purpose of Advance	Date of advance	of amount	Order No.
1	Purchase of Kerosene for C.E Department	19.7.13	150/-	D5/2304/13
2	N.K.Ramesan, TSK for welding section	31.7.13	1000/-	D5/2730/13
3	Advance for purchase of Kerosene	3.12.13	300/-	D5/3566/13
4	Purchase of Kerosene by N.K.Ramesan	16.12.13	160/-	D5/3593/13
5	Advance for conducting magic show	3.3.14	2000/-	C1/Misc/2014
6	Advance for purchase of Concrete Beam	25.2.14	12500/-	D5/179/14
7	Advance for purchase of Concrete Beam	25.2.14	14500/-	D5/180/14
8	Advance for Association activities	26.3.2014	5000/-	C1/1013/14

Immediate steps may be taken to settle the advance and any lapse may be concerned with interest @ 18% and report to audit.

Attendance Register

The following irregularities are noticed

1. Dr.K.Najeeb, Professor CSE.

He was on com.off on 4.03.2013 and 4.9.13 and 16.12.13
He was present on 3.3.13. still he has claimed comm..off for
3.3.13. He was also absent on 23.3.2013. But no leave is
applied. The column in the attendance register is kept blank.

2. Dr.P.Maheshkumar.M.B.

He was on comm.off 4 days from January 13 viz. 1, 2, 3 & 4. He
was also on comm.off on 25.3.13 for attending duty on 2.3.13.
He was absent on 20 & 21.01.2013. No leave is applies.

3. Dr.Narayanan Civil Engineering.

He was absent during 7 to 10.01.13. But later the absent was
marked present. Explanation should be sought from him for
rewriting the attendance register.

4. Dr.V.I.Beena, Smt.Daya Krishnankutty, Dr.Rajesh.K.N,
Smt.Ajitha.T, P.V.BRajeevan, Saji.K.P and Sri.Ajith.M.S Lecturers

and Professors are also absent on 8 to 11 on January 2011.
State whether they have claimed salary for the period or nor by
checking them reconciled statement of accounts and fact report
to audit.

5. The following Lecturers are also absent on 8 to 11.01.13.

- a. Sri.Sivadasn.P.V
- b. Sri.Gireesan.K.K
- c. P.C.Thahir.
- d. Manojkumar
- e. Saritha.A

EF 2

23.3.16
Dropped

- f. Baiju Bai.T.D
- g. Dinesh Babu.G
- h. Sasikumar.V.V
- i. Manju Manuel
- j. Laseena.C.A
- k. Sudheer.T.M
- l. Sheeba.K.
- m.Ahammed Muneer.K.V

Check the reconciled statement of amounts and state whether they have claimed salary or not during the period and the fast report.

6. Smt.Shiamala.M, A.A.

She was absent on 8 to 11.01.2013. The absent was regularized by sanctioning casual leave. It should be regularized by sanctioning eligible leave other than casual leave. Otherwise absence and produce proper medical certificate for the concerned.

7. Dr.A.Ranjith Ram and Dr.Sajesj Kumar.M were on Duty leave on January 2013 for 7 to 11. Details of the duty attended along in the proper order should be submitted before audit or obtain eligible leave and report.

8. Smt.Prabha is on T/D on 12 and 29 May 2014. Sri.Babu.K, O.A is also on T/D on the same day. The treasury duty allowed to any one of them may be cancelled and obtain eligible leave from the concerned.

9. Priya.P.S, L.D.C, Vijila were on OD 16 to 17.5.2014 and 12 to 14.5.2014 respectively. Produce the competent order before the audit otherwise obtain eligible leave and report.

for sanctioning not clear
(document)

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3

Pradeepan.C, was on T/D on 2,5,11,27 and 28 on Jun 2014. On the same day Sri.babu.K, OA, was also on T/D. Clarity for who was under proper treasury duty with the HA and obtain eligible leave for the party who is not allowed on T/D.

11. Priya.P.S. She was on O/D for 3 days from 4 to 7.6.2014. She was also on comm.Off 16 & 17 of June 2014. Produce order sanctioning commoff on O/D otherwise obtain eligible leave for the concerned.

12. Prabha.P, Sr.Clerk:-She was on O/D on 7 & 10.7.2014 on 9.7.2014 her absence was later remarked as present and the column was circled by green ink. State whether she is absent or present. If absent mark leave as such and report to audit. The OD may also be clarified with supporting documents.

Attendance Register

1. Sri.Umesh.G.V, Trade Instructor in Civil Engineering is recorded as joined duty on 3.8.13 vide order No.EB2/39867/12/DTE dated, 23.7.13. But the same day is a holiday. The incumbent is present on 5.8.13 and 7.8.13. Later he is seen absconding from service. No details of his service or leave recorded in the registers. Hence the present status of service of the incumbent may be explained and the details of report of absconding to DTE may be furnished before audit.

FBS Register

FBS Broad sheet is not seen reconciled for a long period. Hence immediate steps may be taken to record the monthly entries and reconcile the amount properly.

Register of valuables

Dropped
13.9.15

A large numbers of DD received and transfer credited through chalan were not entered in Register of valuables. Some are given below.

1. DD No.052850 dated 19.3.13 for ₹3112/- transfer credited through chalan No.1830 dated 5.4.13 (2.4.13).
2. DD No.800443 dated 30.03.13 for ₹360/-Transfer credited through chalan No.638 dated, 12.4.13 (9.4.13).
3. DD No.727109 dated 28.3.13 for ₹101500/- Transfer for credited by chalan No.276 dated, 17.4.13 (20.4.13).
4. Transfer credited BC No.583784 dated nil for ₹1750/- by chalan No.346 dated 30.4.13 (2.5.13).
5. Transfer credited B/c No.583785 dated nil for ₹2500/- credited by chalan No.344 dated, 30.4.13 (2.5.13).
6. Transfer credited BC No.583786 dated Nil for ₹2500/- credited by chalan No.348 dated 30.4.13 (2.5.13).
7. Transfer charge DD No.350042 dated nil for ₹1556/- credited by chalan No.319 dated, 7.5.13 (10.5.13).
8. Transfer charge DD No.993338 dated, 17.5.13 for ₹1000/- credited by chalan No.367 dated, 23.5.13 (25.5.13).
9. Transfer charge of DD No.350198 dated nil for ₹1556/- credited by chalan NO.276 dated 17.6.13 (20.6.13).
10. Transfer charge DD No.248662 dated Nil for ₹43400/- credited by chalan No.410 dated 27.6.13 (29.16.13).
11. Transfer charge of DD No.350360 dated Nil for ₹1556/- credited by chalan No.266 dated 8.7.13.

Amount allotted as Bachelor quarter rent from 6/13-11/13 as per TRS Rt.No.AF No.001372 dated 8.11.13 ₹660/- But the amount has not remitted to the treasury. If the amount remitted copy of chalan may be produced.

Cash Book

- Dropped
23.3.16*
- I. Transfer credit of chalan No.266 dated 10.10.13 for ₹1385/- not entered in cash book or register of valuables.
 - II. Remittance of chalan No.445 dated 19.12.13 for ₹6100/- not entered in Cash Book.

Chalan

- HA*
1. Chalan No.93/13-14 dated, 10.06.13 prepared for refund festival allowance of ₹830/-. But not refunded. Explain the situations for claiming the amount and why not refunded the amount if it is an excess claim.
 - 2 Chalan No.270 dated, 16.8.13 prepared for crediting DD amount of ₹835/- to SD amount. But not credited. Explain why the amount is not credited to try even obtaining cheque No and affixing treasury seal.
 - classified
12.9.15* 3. Chalan NO. 2262 dated, 12.09.2013 for ₹113040/- credited as ROP. But not entered in cash book.
 3. As per P.No.2(1) cash book Vol.44 there is no cash transaction has been made on 25.05.2013 and the entry has also been authenticated. But as per the chalan No.367 dated, 23.5.2013 an amount of ₹1000/- as DD has been credited on 25.05.2013 without entering the cash book. Clarify the non entry of Transaction on 25.08.2013.

ATM ROOM RENT

1. As per chalan No.233 dated, 20.08.13 an amount of ₹ 1385/- has been remitted as ATM room rent collected. But source and mode of collection of the amount not entered in any of the registers like cash book, register of valuable etc. explain.
2. ATM room rent of ₹ 2770/- has been remitted vide chalan No.257 dated 29.11.13 but source/mode of collection of the amount not recorded in any of the register like cash book TR.5 and register of valuables.
3. It is also noted that excess salary has been refunded in several case from in this office where 3 tier system of supervision is going on. Some are given below.
1. Chalan No.481 dated, 10.4.13 for ₹ 5470/-
 2. Chalan No.172 dated, 18.5.13 for ₹ 2873/-
 3. Chalan No.323 dated, 20.5.13 for ₹ 4961/-
 4. Chalan No.754 dated, 10.9.13 for ₹ 1603/-
 5. Chalan No.358 dated, 11.11.13 for ₹ 10598/-
 6. Chalan No.291 dated, 15.11.13 for ₹ 1440/-
 7. Chalan No.156 dated, 20.11.13 for ₹ 504/-
 8. Chalan No.234 dated, 25.11.13 for ₹ 161/-
 9. Chalan No.443 dated, 9.12.13 for ₹ 640/-
 10. Chalan No.421 dated, 10.12.13 for ₹ 4155/-
 11. Chalan No.144 dated, 11.12.13 for ₹ 472/-
 12. Chalan No.233 dated, 17.12.13 for ₹ 434/-
 13. Chalan No.308 dated, 20.12.13 for ₹ 5226/-
 14. Chalan No.453 dated, 10.01.14 for ₹ 156/-
 15. Chalan No.503 dated, 13.02.14 for ₹ 1228/-
 16. Chalan No.257 dated, 15.02.14 for ₹ 152/-

1102
 9.3.3.16
 Dropped

MD

17. Chalan No.509 dated, 11.02.14 for ₹ 367/-
 18. Chalan No.109 dated, 22.02.14 for ₹ 8287/-

Day Book

1. Materials issued as per indent No.1/2013 dated, 11.04.13 to Digital Electronics Lab not posted in Day book.
2. Reason may be stated for preparing Advance Indent No.1/2 dated, 28.4.2013 of Signal processing lab for issuing the materials even not taken in to stock ie, taken into stock only on 14.5.13.
3. Day boo of stores must be maintained properly entries regarding issue of materials or materials taken in to stock shall be written clearly in the columns provided for the purpose such as indent No. Book No. quantity or numbers and balance if any.
 - I. Indent details not posted against the issue of materials on 01.08.13. Page No.152 day book Vol. XIV.
 - II. Explanation for delay occurred in materials taken into stock more than 5 months of date of Invoice.
 Date of Invoice 12.3.12.
 Material taken into stock on 13.8.13.
 Page No.153 day book Vol.XIV.
 - III. As per page No.157 day book Vol.XIV some items has been taken into stock on 01.10.13. But the materials indented as per indent No.2/13 dated, 24.09.13. ie. items indent before taken into stock. Reason for advance indent before taken into stock may be furnished.

T.A.Bills

1. Transfer T.A Bills No.03/13-14 for ₹ 5796/- dated 31.12.13.

Following defects has been noted.

- Dropped 23.3.16*
1. Lorry voucher submitted by Sujandas.P, Trade Instructor claimed PE loading and unloading charges for ₹992/- not seen cancelled and amount paid certificate by the concerned officer not recorded.
 2. Personal effects for ₹1024/- claimed for B. Baiju, Trade Instructor. But lorry voucher not attached with the bill.
 3. Charges of personal effects ₹946/- claimed and disbursed to Princy Samuel, Trade Instructor. But lorry voucher for the claim is not attached to the bill.
- B3*

Monthly ceiling of Travelling Allowance to Gr.II (b) officers as per G.O.(P).NO.74/12/Fin dated 28.1.12 (Actual pay @ ₹13900/- below ₹21240/- Revised monthly ceiling @ ₹1050/-

- Dropped 23.3.16*
1. Surendran.A, Driver, Pay @ ₹15800/-

T.A claimed for the month of 9/13, ₹1700/-, 10/13 ₹2100/- 12/13 ₹2300/- Excess claimed should be realized from him.

SERVICE BOOKS

Udayan.T, Workshop Instructor

E1

He had opted for pay revision 2009 with effect from 1.7.2009 and fixed his pay @ ₹14620/- in the scale of pay of ₹11620-20240. Later he was promoted as Workshop Instructor as per order No.EB4/2776/09 dated, 18.01.2010 and his pay has been refixed at ₹15380/- with effect from 25.01.2010 as he opted and the arrears paid from 25.01.2010. But he is eligible for arrears only after exercising of reoption consequent to refixation that is the date from 22.06.2012. Hence arrears paid to his shall be recovered from 25.01.2010 to 21.06.2012.

Contingent Bill

C.B.19/2013-14 ₹ 11843/-

An amount of ₹ 11843/- is seen encashed vide CB-19/2013-14 out of which ₹ 2304/- is transfer credited to P.D.Account. Relevant chalan may be produced to Audit.

C.B.24/2013-14 ₹ 33037/-

The claim is made against payment of various Electrical & Electronics items purchased from M/s.Secutronics, Kannur in connection with internet connection in Hostel office as per proceedings No.D4/1481/13 dated, 10.06.2013. But these items have not been taken to stock. It may be explained how the bill could be passed for payment without having taken the items in to stock and necessary stock certificate is furnished.

CB.29/2013-14 ₹ 17204/-

The bill is cashed towards cost of materials worth ₹ 10704/- and Labour charges ₹ 6500/- against Electrical work at main office as proceedings No.D2/555/13 dated, 29.05.2013. It is stated in the proceedings that the items were received in good condition and taken into stock. But the stock entry particulars are not recorded on the reverse of the invoice and hence could not be verified. The relevant details may be furnished along with copy of page of day book.

CB.48/2013-14 ₹ 25000/-

The amount is drawn towards Honorarium paid to Shri.Reghunathan.T for engaging him as adjunct faculty for the month of June 20.13. But necessary Income tax is not deducted at source.

CB.56/2013-14 ₹ 1,00,000/-

1. P.V.Sugathan : 25,000/-

Dropped
23.3.16

D3
Dropped
23.3.16

Dropped
23.3.16

2. Jayakrishnan Divakaran : 50,000/-
 3. T.Raghunathan : 25,000/-

Necessary Income Tax should be deducted at source from the above and report to audit.

CB.62/2013-14 ₹ 3,36,000/-

An amount of ₹ 3,36,000/- is seen drawn vide above bill towards Gate Scholarship to M.Tech students as per proceedings No.C3/2099/2011 dated, 8.10.2013. The amount is seen disbursed vide Mise. Disbursement Register page 115 to 119 Vol. I. But signature of the recipient (Sujit.S (Sl.No.41) is not seen obtained having received the amount of ₹ 8000/- on 17.10.2013. The position may be clarified in this regard.

CB.18/2013-14 Plan ₹ 23,66,222/-

An amount of ₹ 21,68,722/- is drawn Rent & Guarantee for the leased line connectivity and service charges from 6.8.11 to 31.3.13 to BSNL, Kannur. It is stated that the amount is recouped to CCE Fund but details of transfer credit of the fund is not furnished the same.

Income Tax Deducted at source

It is seen that Income tax in respect of honorarium of Adjunct faculty is not deducted at source for the following bills and the same should be deducted and report to audit.

80/13-14	11.12.2013	75000	7725
94/13-14	22.01.2013	75000	7725
103/13-14	17.02.2014	75000	7725
117/13-14	17.03.2014	75000	7725
175/13-14	26.03.2014	75000	7725

CB.82/13-14 ₹ 2,00,000/-

*Dropped
23.3.14*

The amount of ₹2 Lakhs is seen remitted to PWD Electrical Division being Deposit work for maintenance and Replacement of Panel Board in Basic Workshop. It may be specified whether the work has been completed and necessary certificate of completion is issued.

CB.108/13-14 C/o.06.03.2014 ₹ 403050/-

An amount of ₹ 3,80,000/- is seen deposited with PWD Building Division, Thalassery for urgent repair to toilets, sanitary & water supply system. Receipt of PWD authorities should be produced to Audit.

CB.112/13-14 C/o.21.03.2014 ₹ 259029/-

Receipt of M/s.Pioner Sales, Thalassery for ₹ 79298/- may be produced to audit.

CB.139/2013-14 C/o.31.03.2014 ₹ 20,00,000/-

The amount is deposited with PWD for construction of Gallery and pavilion at play ground. The receipt or chalan may be produced.

PAY BILL REGISTER

1. Babu.M.C, Trade Instructor. Gr.II

A2
He has drawn arrears of salary (PB.72/2013-14 C/o.20.12.2013) consequent to change of scale of pay from 7990 -12930 to 8390-13270 for the period from January 2012 to November 2013. It is noticed that the DA drawn is calculated @ 38% during 07.2012 to 11/2012 instead of 45% he has actually drawn 45% DA for the above period manually vide page 18 of Pay Bill Register 2012-13. Basic pay 15380/- DA 38%-5844, DA @ 45% 6921 Difference -1077/-per month. Hence total excess pay works out to ₹ 5385/-. Excess pay may be recovered and remitted to treasury under intimation to audit.

Dileep.M, Workshop Instructor.

He has drawn arrears of salary vide P.B.No.24/2013-14 C/o.20.07.2013 consequent to sanction of Higher scale in the scale of pay 16180-29180 for the period from July 2012 to June 2013. It is noticed that the Dearness Allowance shown as drawn is less than actually drawn by him details are given below.

Period of arrears	DA actually drawn	DA shown as drawn in the bill	Difference
7/12 to 8/12	7839 (45%)	6620 (38%)	2 x 1219
9/12 to 11/12	8235 (45%)	6954 (38%)	3 x 1281

$$2438 + 3843 = 6281/-$$

The DA @ 45% has been drawn vide bill No.PB-67/2012-13 C/o.02.02.2013. Hence excess pay of ₹6281/- may be recovered under intimation to audit.

3. Pramodan.T.P, Workshop Instructor

He had opted for pay revision 2009 with effect from 01.07.2009 and fixed his pay at ₹17860/- in the scale of pay 14620-25280. Later he was granted time bound higher grade vide proceedings No.E1/2310/2013 dated, 19.10.2013 with effect from 07.06.2008 in the pre revised scale (9190-15510) and get his pay fixed at ₹9830/-. Consequently he has re-opted for pay revision 2009 from 01.06.211 and his pay has been re-fixed at ₹19740/-.

The Joint Director, Regional Directorate of Technical Education, Kozhikode during audit found the payment of arrear from 01.07.2009 is irregular and directed to recover the arrears paid from 01.07.2009 to 31.05.2011 as per entry in page 39 of his Service Book. But he is eligible for arrears only after fixing of re-option consequent to re-fixation. The re-fixation is done consequent to grant of time bound

higher grade as per order No.EB3/33676/2013 dated, 30.09.2013 and fixed his pay on 19.10.2013 based on his option. Hence recovery of arrears has to be effected from 01.07.2009 to 18.10.2013 as he has exercised his option on 19.10.2013. Since the recovery is already effected upto 31.05.2011, the balance portion may be recovered under intimation to audit.

Service Book.

Abdul Azeez Cheendoonnummal, Trade Instructor

(E) He was relieved from the post of Peon on 03.01.2006 and joined this department as Tradesman on 04.01.2006. Since he has joined vacation depart on 04.01.2006 he is eligible for earned leave only upto 31.05.2005. But as per his Service Book page 112 it is seen that he has accrued Earned Leave upto 29.07.2005. Hence Earned Leave accrued for 59 days ie 54/11 may be debited to his Earned Leave account.

Conclusion

A large number of Registers necessary and unnecessary are maintained by the head accountant. Unfortunately none of them is proper even the cash book and caution deposit Register was not proper. However, a little more effort make everything clear. We suppose that it should be done in future.



J DIRECTOR OF TECHNICAL EDUCATION