

24 pages

# DRAFT

## REPORT ON DEPARTMENTAL AUDIT OF GOVERNMENT ENGINEERING COLLEGE KANNUR FOR THE PERIOD FROM 01.04.14 TO 31.05.15

Departmental audit of Government Engineering College, Kannur for the period from 01/04/14 to 31/5/15 was conducted by the audit team Engineering College wing of Directorate of Technical Education from 22/07/2015 to 29/07/2015. Shri.Ajithkumar.C.V, Senior Finance Officer reviewed the audit.

### Part I

- A. Introduction:- Being established in 1986, Government Engineering College, Kannur is one of the foremost Engineering Colleges in Kerala. With a land area of 68 acres this institution facilitates graduate level courses in Civil Engineering, Mechanical Engineering, Electrical and Electronics Engineering, Electronics and Communication Engineering and in Computer Science & Engineering. The M.Tech programmes are in Civil Engineering, Mechanical Engineering, Electrical and Electronics Engineering and Electronics and Communication Engineering. Annual intake of 424 per year brings new aspiring student folk into this institution.
- B. The Accountant General audited this institution upto 31/03/2014.

### Following Officers held charge of this office for the audited period.

|                          |                                                                        |
|--------------------------|------------------------------------------------------------------------|
| Principal                | Dr.V.Syam Prakash                                                      |
| Administrative Assistant | 1.Smt. Shiamala.M<br>2.Shri.C.O.K Nooruddeen (from 01.06.2015 onwards) |
| Accounts Officer         | 1.Shri.C.O.K Nooruddeen<br>2.Smt. Vijayalekshmi.K                      |
| Purchase Superintendent  | 1.Shri.Abdulla.K.C<br>2.Smt.Rajamma.V.K                                |
| Head Accountant          | 1.Shri.Varijakshan.P.I<br>2.Shri.Selvasundar.S                         |

### Establishment Details

It is reported that 72 vacancies are still existing in this institution as follows

| Sl.No | Designation                                                    | Vacancy |
|-------|----------------------------------------------------------------|---------|
| 1     | Professor in Mechanical Engineering                            | 2       |
| 2     | Professor in Electrical Engineering                            | 2       |
| 3     | Professor in Electronics & Communication Engineering           | 2       |
| 4     | Professor in Computer Science Engineering                      | 1       |
| 5     | Professor in Civil Engineering                                 | 1       |
| 6     | Assistant Professor in Mechanical Engineering                  | 2       |
| 7     | Assistant Professor in Electrical Engineering                  | 1       |
| 8     | Assistant Professor in Electronics & Communication Engineering | 1       |
| 9     | Lecturer in Civil Engineering                                  | 4       |
| 10    | Lecturer in Mechanical Engineering                             | 2       |
| 11    | Lecturer in Electrical Engineering                             | 2       |
| 12    | Lecturer in Electronics & Communication Engineering            | 5       |
| 13    | Lecturer in Computer Science Engineering                       | 5       |
| 14    | Workshop Superintendent Electronics & Communication            | 1       |
| 15    | U.D Clerk                                                      | 2       |
| 16    | Matron                                                         | 1       |
| 17    | Non Technical Attender                                         | 1       |
| 18    | Librarian Grade II                                             | 1       |
| 19    | Watcher                                                        | 4       |
| 20    | Office Attendant                                               | 2       |
| 21    | Tradesman Electronics                                          | 1       |
| 22    | Tradesman Wireman                                              | 2       |
| 23    | Tradesman MRTV                                                 | 1       |
| 24    | Tradesman Plumber                                              | 4       |
| 25    | Tradesman Masonary                                             | 2       |
| 26    | Tradesman Welding                                              | 1       |
| 27    | Tradesman Fitting                                              | 3       |
| 28    | Tradesman Smithy                                               | 1       |
| 29    | Tradesman Carpentry                                            | 2       |
| 30    | Tradesman Machinist                                            | 1       |
| 31    | Tradesman Automobile                                           | 3       |
| 32    | Tradesman Instrument Technology                                | 1       |
| 33    | Tradesman Strength Material                                    | 2       |
| 34    | Instructor Grade I, Mechanical Engineering                     | 1       |
| 35    | Part time Sweeper                                              | 1       |

|    |                                           |    |
|----|-------------------------------------------|----|
| 36 | Instructor Grade I Electrical Engineering | 1  |
| 37 | Trade Instructor Electronics              | 1  |
| 38 | Trade Instructor Masonary                 | 1  |
| 39 | Tradesman Instrument Mech.                | 1  |
|    | Total                                     | 72 |

Necessary steps may be taken to fill up the vacancies immediately.

**B. Pending audit files.**

The files pertaining to departmental audit for the period from 2009 is still pending with this institution.

**Departmental audit**

| Sl.No | File No.   | Period            | No. of pending paras |
|-------|------------|-------------------|----------------------|
| 1     | A3/1277/09 | 1.4.07 to 31.3.09 | 6                    |
| 2     | A3/821/11  | 1.4.09 to 31.3.10 | 6                    |
| 3     | A3/1444/12 | 1.4.10 to 31.3.12 | 7                    |
| 4     | A3/3190/13 | 1.4.12 to 31.3.13 | 3                    |
| 5     | A3/4839/14 | 1.4.13 to 31.3.14 | Full                 |

**Accountant General's audit**

| Sl.No | File No.   | Period               |
|-------|------------|----------------------|
| 1     | A3/1749/10 | 1.6.09 to 31.05.10   |
| 2     | A3/412/13  | 1.6.10 to 31.03.12   |
| 3     | A3/5920/14 | 01.04.12 to 31.03.14 |

It is highly irregular to keep the objections pending for such a long period. Necessary steps may immediately be taken for rectifying the objections and report to audit.

**Audit Objection Register**

Audit objection-Register under Article 63 of KFC Vol I is not maintained in this institution. This may be furnished immediately and the register should be verified periodically by the controlling officers. Long pending audit objections of both Accountant General and Departmental audit should be rectified immediately and entered in the register.

### Expenditure of Plan fund

During 2014-15 an amount of ₹ 80098021/- is received as allotment for plan fund and an amount of ₹ 7,98,83,454/- is expended.

### PART II

- A. Major Irregularities - Nil
- B. Other Irregularities

### Cash Book

There are several corrections in the cash book. Some entries are overwritten and the cash book is handled without any care. The entries towards receipts of DD are not proper. The same may be rectified and reported to audit.

1. Bill Book for 2014-15, GPF Bill No.8/14-15 for ₹ 30750/- cashed on 24/05/14. But not entered in Cash Book and also the cash drawn not authenticated by the head of the institution.
2. Cash Book Vol 46 P.No.84 an amount of ₹ 2154/- as per CB No.132/13-14 is cashed on 19/4/14. But the Contingent Bill drawn without entry in the Cash Book for the year 2014-15.
3. Bill book for 2014-15 P.No.5 (Sl.No.25) an amount of ₹ 119935/- drawn through Contingent Bill No.5/14-15 cashed on 20/5/14 is not authenticated along with the following:
  1. CB No.132/13-14 cashed on 19/4/14
  2. CB No.142/13-14 cashed on 23/4/14
  3. CB No.136/13-14 cashed on 24/4/14
  4. CB No.137/13-14 cashed on 24/4/14
  5. CB No.143/13-14 cashed on 24/4/14
  6. CB No.141/13-14 cashed on 25/4/14
  7. CB No.144/13-14 cashed on 24/4/14

4. The following may be explained.

As per Cash Book Vol 47 Page No.19 an amount of ₹ 15624/- is cashed on 20/5/14 through CB No.8/14-15. (BC No.996135) but the same time an amount of ₹ 18075/- is seen cashed on 20/5/14 through CB No.8/14-15 as per Treasury Bill Book Page No.5 for the year 2014-15.

## 5. PD Cheque Book

- I. Reason may be explained for drawing an amount of ₹ 20000/- on 11/6/14 without entering the details on counter foil of PD cheque No.1931060 of PD Cheque book from 26/3/12. The same is also authenticated by the Head of the Institution.
  - II. An amount of ₹ 45,000/- is cashed on 28/6/14 against PD cheque No.1931061. But the required details, even the authentication of the Principal is not entered in the counter foil of the PD cheque issued.
6. PD Cheque book is not maintained properly. The Counter foils of PD cheque issued, kept in the institution is incomplete and even not authenticated by the Head of the institution.

Some examples.

1. PD Cheque No.1931061 for ₹ 45000/-
2. PD Cheque No.1931063 for ₹ 51000/-
3. PD Cheque No.1931065 for ₹ 16500/-
4. PD Cheque No.1931069 for ₹ 36130/-
5. PD Cheque No.1931070 for ₹ 3800/-

7. It is noted that in the cash book vol.47 P.No.76 a Bankers Cheque for ₹ 7200/- is entered in cash book on 24/7/14 and the same has been disbursed on 25/7/14 as per Page No.77 of the same cash book.

But the source of the Bankers Cheque is not entered in any registers or bill book such as Contingent Bill or any other source. Details may be reported.

## 8. Bill Book for 2014-15

As per CB No.34/14-15 for ₹ 45202 cashed on 30/7/14 (Sl.No.134) and the authentication of the head of the institution is indicated that the same has been entered in the cash book on 30/7/14. But in the cash book entry of the same is mentioned only on 7/8/14. Delay occurred in this may be reported

9. An amount of ₹ 895854 has been cashed on 8/8/14 vide CB No.31/14-15 (P.No.24 Bill for 2014-15). But in cash book (P.No.86.Vol 47) the amount is entered on 7/8/14.

Reason for the difference in entry date in bill book and cash book of the same amount may be explained

10. CB No.43/14-15 for ₹ 25000 cashed on 27/8/15 but cash amount of ₹ 22425 duly entered in CB DD for balance of ₹ 2575 not entered in any register.

11. Cash Book entry in Bill Book of the following encashments may be rectified and reported to audit.

1. CB No.48/14-15 for ₹ 746838/- cashed on 28/8/14
2. CB No.47/14-15 for ₹ 154969 cashed on 26/8/14
3. CB No.105/14-15 for ₹ 65688/- cashed on 23/2/15
4. CB No.106/14-15 for ₹ 272000/- cashed on 23/2/15
5. CB No.107/14-15 for ₹ 110750/- cashed on 23/2/15

12. It is noted that an amount of ₹ 125000/- has been cashed on 27/10/14 vide CB No.56/14-15. Out of this an amount of ₹ 112125/- is only recorded in cash book page No.52 vol.48. Balance of this bill amount of Rs.12875/- not entered in any of the register such as Cash book, DD Register etc... Detailed clarification in this regard may be reported to audit.

### 9. Appropriation Register

Appropriation Register is maintained in this institution and all the entries are made.

### Contingent Bills

#### 10. C.B.05 /14-15 (Plan)

As per CB No.05/14-15, an amount of ₹ 1,19,935/- is encashed for the purchase of shelves from M/s Rubco.Ltd. But the actual payment sanction was accorded vide proceedings No.D1/553/14 dated 26/03/2014. The amount specified was encashed in the next financial year and the proceedings was modified on 24/04/14 in a single line without giving any reason for the modification. Since the purchase is under plan head for a particular financial year, the modification of purchase order should be accompanied with specific reason. The lapse in this regard may be explained.

### 11.C.B No.12/14-15(Plan)

Vide CB No.12/14-15 honorarium for the Adjunct faculties is cashed on 26/05/14. But the chalan for ₹ 15450/- towards the payment of Income tax is not seen kept with the bill. The same may be furnished.

### Irregularity in Electricity Bill

As per CB No.69/14-15 an amount of ₹ 1,11,902/- is seen encashed towards the electricity charges which is being recouped to S/B account. In this regard following irregularities are noted.

| Bill Date | Cons.No. | Reading of present month | Reading of previous month | Recorded Consumption | Actual Consumption |
|-----------|----------|--------------------------|---------------------------|----------------------|--------------------|
| 5.6.14    | 8961     | 27476                    | 27476                     | 3930                 | Nil                |
| "         | 2097     | 42137                    | 42137                     | 687                  | Nil                |
| 5.6.14    | 3302     | 10588                    | 10588                     | 590                  | Nil                |
| 5.6.14    | 10066    | 356665                   | 356665                    | 1505                 | Nil                |

Since the reading of Electricity meters does not change the meters may not be functioning at present. But payment for the average consumption was made by this institution. This cause monetary loss to the Government. No effort has been taken to verify the bill by the technical experts of this institution. This may be informed to the KSEB and the action taken in this regard may be reported.

(ii) The bill dated 5/6/14 for the consumer No.3227 is seen corrected in many places and seen added to Bill No.577298 for the consumer No.-11996. The bill is scared and re-written in many places but no authentication is made. So the actual amount claimed in the bill is not authentic. On the above grounds a detailed enquiry in this regard may be conducted and the statement from KSEB regarding the correction of Computer generated bill may be obtained.

(iii) An amount of ₹ 111902/- encashed for the payment of electricity charges is seen credited to SB Account No.42342200039056. The actual receipt for the payment towards KSEB is not seen kept with the bills. Hence the same may be furnished before audit.

CB No-70/14-15

- (i) Vide CB No-70/14-15, an amount of ₹ 113400/- is encashed towards payment to M/s Scientific MCS-Technic PVT LTD. But the receipt for the payment is not seen kept with the bill. An advance stamped receipt is seen attached, which is irregular.
- (ii) In the same bill two stamped receipts are kept with the bill pertaining to Agnatel PVT LTD for an amount of ₹ 571667. The reason for obtaining two receipts may be explained.

Irregularity in Electricity Bills

- Au*
- (i) As per CB No.132/14-15, ₹ 720404 is encashed towards electricity charges for 10/14, 11/14, 12/14 and 2/15. In this, for Consumer No.8961, Consumption on 4.11.14 is recorded as 10660. But previous meter reading is 29381 and present reading is 29914. So the actual consumption is 533 only. The amount of the bill comes up to ₹ 76014/- which is already paid. Though a huge difference in consumption is observed, no effort have been made for rectifying the defect. This may be explained.
  - (ii) The amount encashed in this bill is seen paid to Continuing Education Cell ( ₹ 265725) and S/B Account No.4234220003905. But the actual receipt for the payment to KSEB is not seen kept with the contingent bill. Hence the same may be furnished before audit.
- 2000*

Adjunct Faculty Scheme

- dropped*
- (i) Adjunct faculty scheme is implemented in this institution vide G.O(Rt) No.304/2012/H.Edn dated 13/02/12. The faculties are entitled for an honorarium of maximum ₹ 25000/- per month. But the number of days in each month for which the faculties were engaged in class/programme is not seen considered for the payment of honorarium. Full payment of ₹ 25000/- is granted to all adjunct faculties, without any criteria. This may be revoked and the monthly assessment of performance of the faculties should be made before sanction of the horarium.
  - (ii) Shri.Pavithran Puthiyapurayil is seen appointed as adjunct faculty vide order No.L2/18672/14/DTE dated 15/10/14. In the curriculam Vitae (CV) submitted by Shri.Pavithran Puthiyapurayil states that he was working as Senior Grade
- ED*



32  
Lecturer during the period from November 2001 to November 2006. But he has produced Master of Technology Certificate in Electrical Engineering with specialization in Machine Drives and Power Electronics from IIT Kharagpur. But the copy of certificate attached does not bear the seal of Indian Institute of Kharagpur which is for the period from 2002-2003. The submitted M.Tech Degree is of one year course, where as the M.Tech programmes have a period of two years as stipulated by AICTE. Hence the authenticity of certificate may be verified. The Certificate does not bear any Register number and lack standard format. The report in this matter may be furnished with attested copies of all certificates.

### PURCHASE

#### (1)Purchase of Library books

Vide file No.D5/319/2014-Library books were purchased for an amount of ₹ 910992/- But the submission for the purchase is not seen furnished with KFC-13 and hence previous stock details were not able to assess. Moreover submission from the Librarian is not obtained and hence the necessity of the purchase is not clear. Details of 'Day book entry' is missing and the entry in Library Stock Register is also not recorded on the other side of the bill. This may be explained.

#### (2)Purchase of e-books

As per File No.D5/3874/14 e-books were purchased under EERC-Scheme. The titles were purchases from 'pearson education's e Book collection' a division of Dorling Kindersley (India) PVT LTD and from wiley online books through m/s Allied Publishers Bangalore. In this following points may be explained.

- DS
- (i) M/s Dorling Kindersley offers the access of 3 users simultaneously for a title and express their willingness to increase the number of users without any further charges. So the present status on the number of users may be reported and the copy of communication from the dealer end may be furnished since the present no. of users at a time is inadequate.
  - (ii) The ebooks on Civil Engineering was procured from Wiley online books through an agency M/s Allied Publishers, Bangalore. The reason for not subscribing the books directly from the publishers may be explained. Public money should have saved if the middleman have avoided.

- (iii) Since huge payments are made towards procuring e-books, a case study in this matter may be conducted regarding the content of books, access rate throughout the year and number of students accessed the books. Competent Officers or aspiring students may be entrusted for this and in future this may ensure the proper utilization of public money

**Purchase of Panelling wood from Rubco**

As per File No.D1/5527/14-Rubberwood Panelling, Partition and Door for Partition is purchase from M/s Rubco for an amount of ₹ 867697/- Though the purchase is for constructing partitions and paneling only the materials are purchased. Any order regarding the work or the work completion report is not made in this. The rate contract specified in the order is for Furniture and mattresses. Moreover excise duty @12.36% is charged, though the purchase is from within the state and in short from the district itself. Besides this freight charges, loading and unloading charges are claimed at high rates. The rates are as follows.

**Amount paid as Freight, loading/unloading & Installation**

|   |                    | Quantity | Rate  | Total |
|---|--------------------|----------|-------|-------|
| 1 | Panelling          | 186      | 210   | 39060 |
| 2 | Partition          | 5.4      | 250   | 1350  |
| 3 | Door for partition | 1        | 845   | 845   |
|   |                    |          | Total | 41255 |

The rates specified are very high and the market price was not assessed before making the purchase. If tender have been invited in this regard precious Government Fund should have been saved. The rates for Freight, Loading and Unloading may be obtained from the labour office and excess amount may be recovered. Work completion certificate in this regard also be obtained.

**Amount paid as excise duty**

|   |                    | Quantity in Sq.m | Rate | Total |
|---|--------------------|------------------|------|-------|
| 1 | Panelling sq.m     | 186              | 404  | 75144 |
| 2 | Partition          | 5.4              | 480  | 2592  |
| 3 | Door for partition | 1                | 1624 | 1624  |
|   |                    |                  |      | 79360 |

### Purchase of Digital storage Oscilloscope

As per File No.D1/1767/14, the Electrical Department have purchased 5 Digital Storage Oscilloscope for an amount of ₹ 343980/-. In this regard following anomalies are noted.

### Rejection of the lowest firms

(i)The purchase is made by inviting tenders and '7' bidders have submitted their proposal. Among them the following quoted the lowest price.

|   |                                     |         |
|---|-------------------------------------|---------|
| 1 | L1-M/s Scientific Enterprises       | ₹ 21620 |
| 2 | L2-M/s Bismil                       | ₹ 25016 |
| 3 | L3-M/s LabTech Electro.PVT LTD      | ₹ 32600 |
| 4 | L4-M/s Balaji Engineering Company   | ₹ 35980 |
| 5 | L5-M/s Elmech Services PVT LTD (1)  | ₹ 39990 |
| 6 | L6-M/s Kencraft India PVT Ltd       | ₹ 54600 |
| 7 | L7-M/s Scientific Mes Technik P Ltd | ₹ 89910 |
| 8 | L8-M/s Elmech Services P LTD (2)    | ₹ 97997 |

(ii) The Purchase committee held on 22/9/14 decided that only one firm M/s Elmech Services PVT LTD meets the standard specified, but their price is very high above the market price and the purchase was not made. On 04/11/2014, the Purchase Committee again met and found that the quotation submitted by M/s Kencraft India PVT LTD meets up the specification. This is contradictory to the findings in the first meeting. This may be explained. The specification of 8.5" Display has been reduced to 7". This indicates that no proper care was taken before commencing the purchase.

(iii)It is noted that '5' firms quoted the lowest amount have been exempted from the purchase and one firm, rejected previously was considered. If the bids received does not meet up with the standards re-tendering should have been done. But Store purchase rule is violated which may be explained.

### Purchase of Batteries

Vide file No.D1/3636/14, forty 65AH tubular batteries have been purchased replacing SMF batteries of UPS system. The Purchase was proposed under buy back scheme inviting tenders. M/s Star Enterprises, Kochi had quoted the lowest amount of ₹ 272000/-. The payment sanction was issued in this regard on 29/01/2015. But the cost of old SMF battery which was replaced is not seen obtained from the firm. Since

the battery was not purchased under buy back scheme an amount of ₹ 21600/- (which is calculated price of old batteries as per the submission dated 2/7/2014) monetary loss is sustained by the institution. This may be recovered from the concerned.

#### Replacing SMF battery of UPS

As per file No.D1/4006/14, 10 numbers of 12V 100 ASS Rocket SMF battery is purchased for an amount of ₹ 80000/-. Though the purchase was meant for replacing UPS batteries the possibility of buy back scheme was not seen considered. The reason for this lapse may be explained and the action taken on the replaced battery should be reported.

#### Networking facility in the campus

As per file No.D1/1289/14-Networking facility in the campus is carried out for an amount of ₹ 25,81,188/- The work was done inviting tenders and three firms M/s Techser Power Solutions PVT LTD, M/s Cabletron Systems and M/s CTL infocom PVT LTD have submitted bids in this regard and the specified one M/s Techer PVT LTD selected for this work order and time frame for the completion of the work is not been made in this case. Moreover the payment was released on 23/04/2015 without obtaining work completion certificate. Hence a team may be entrusted to check the details of networking conducted and the performance may be assessed. Copy of the report may be furnished before audit.

#### Missing of articles from Stock

- (i) According to stock verification report of Central Computing Facility, it is reported that access points are missing from the lab and it is already reported to the office. The action taken in this regard may be explained. The cost of missing items may be recovered from the concerned and remitted to Government revenue, as per rules.
- (ii) As per the stock verification report of General Department I, it is reported that Acer Computer mentioned in the Stock register page No.26 item No.1 is missing. The cost of item should be recovered from the custodian and remitted to Government revenue as per rules.

of 6

### Unserviceable items

During stock verification many items are seen unserviceable in simulation lab, General Store, Electronics Workshop, Electronics Circuit lab, Digital Electronics lab etc. Necessary steps may be taken to place these items before condemnation board and appropriate action may be taken. Repairable items may be properly be repaired. In the case of unserviceable computers buy back scheme may be considered.

### Purchase of Display Boards

As per file No.D1/4183/14, Display boards are purchased for an amount of ₹ 990497/-. The purchase was made by inviting tenders, but the following anomalies are observed in this regard. Three qualified bidders were present for the tender. Among them M/s Write Mark Display Systems have quoted the lowest amount of ₹ 726010/- inclusive of all taxes. The L2 was M/s Monal Trading and L3 was M/s Alkosign Display systems, Mumbai. The bid was granted to M/s Alkosign Display Systems for an amount of ₹ 9,90,497/- The minutes of Purchase Committee recommended the firm who have quoted the highest amount, which is highly irregular. The monetary loss sustained by the Government in this regard is ₹ 264487/-. Reason for the purchase at a higher rate which resulted a huge loss may be explained.

### PD Sanction/Advance Register

- (i) During 2013-14 and 2014-15, frequent withdrawals are made from PD account of this institution, without mentioning any purpose in the PD sanction register. Signature of the receiver of cheque is not seen affixed in the register. There is no space provided for recording the settlement of advance. This is highly irregular and should be explained.
- (ii) The register should be in the following format.

| Sl.No | Sanction order No. and Date | Purpose of Advance | Date of Disbursal | Signature of receiver | Signature of Officer | Details of settlement | Signature of Officer |
|-------|-----------------------------|--------------------|-------------------|-----------------------|----------------------|-----------------------|----------------------|
| 1     | 2                           | 3                  | 4                 | 5                     | 6                    | 7                     | 8                    |

(iii) Following advances taken are not seen settled so far.

| Sl.No | No. of Sanction order                                            | Amount of Advance | Date of Advance taken |
|-------|------------------------------------------------------------------|-------------------|-----------------------|
| 1     | Sanction No.2/14-15 dated 23/4/14                                | 104549            | 23/4/14               |
| 2     | Sanction No.10/14-15 dated 8/8/14 (D1/299/14) Purchase of tablet | 50400             | 13/8/14               |

dropped

AD

The details of settlement of advance may be furnished before audit.

(iv) Irregular Disbursement of Lapsed CD

As per PD Sanction No.22/14-15 dated 10/3/15, sanction is accorded for withdrawing 2,60,000/- from PD account to refund lapsed CD for the 2007 and 2008 admission and amount to be disbursed as CD to 2010 admission students. It is irregular to withdraw the lapsed CD of former students for the disbursement for other students. The amount thus withdrawn may be remitted to Government revenue and report to audit.

Advances from CCE fund

(i) Following advances taken from CCE fund for the period of 2014-15 is not settled so far. The unsettled amount may be recovered from the concerned with 18% interest.

| Sl.No. | No. of sanction | Amount   | Name of person received the advance                                   | Date of payment |
|--------|-----------------|----------|-----------------------------------------------------------------------|-----------------|
| 1      | CCE-01/14-15    | 100000   | Dhanesh Chatta, Asst. Professor, Mechanical Engineering               | 3.4.14          |
| 2      | CCE-03/14-15    | 50,000   | Daya Krishnankutty, Professor & Head of Department, Civil Engineering | 8.4.14          |
| 3      | CCE-04/14-15    | 2,00,000 | Dr.P.Mahesh Kumar                                                     | 8.4.14          |
| 4      | CCE-05/14-15    | 14930/-  | AbdulKhader.T, 1 <sup>st</sup> Grade Instructor                       | 25.4.14         |
| 5      | CCE-10/14-15    | 31881    | Hemachandran.M, Workshop Superintendent                               | 8.5.14          |

2011  
dropped

E3

dropped

|    |              |          |                                                                        |         |
|----|--------------|----------|------------------------------------------------------------------------|---------|
| 6  | CCE-11/14-15 | 30,000   | V .I Beena                                                             | 12.5.14 |
| 7  | CCE-14/14-15 | 30,000   | Dr.B.Ajithkumar                                                        | 12.5.14 |
| 8  | CCE-15/14-15 | 10,000   | Ahamed Kabeer.K.V                                                      | 14.5.14 |
| 9  | CCE-16/14-15 | 43,000   | P.Mahesh Kumar                                                         | 14.5.14 |
| 10 | CCE-17/14-15 | 20,000   | Vineshan.P, Senior Clerk                                               | 15.7.14 |
| 11 | CCE-23/14-15 | 20,000   | Sureshbabu.K                                                           | 22.5.14 |
| 12 | CCE-25/14-15 | 25,000   | Sheeba.K , Asst.<br>Professor, Electronics &<br>Communication Engg.    | 23.5.14 |
| 13 | CCE-26/14-15 | 1,11,236 | B.Ajithkumar, Head of<br>Department, Electrical &<br>Electronics Engg. | 26.5.14 |
| 14 | CCE-27/14-15 | 15,000   | Dr.Jayaprakash.P                                                       | 26.5.14 |
| 15 | CCE-29/14-15 | 15,000   | Dr.K.M.Peethambaran                                                    | 30.5.14 |
| 16 | CCE-30/14-15 | 25,000   | Dr.K.M.Peethambaran                                                    | 30.5.14 |
| 17 | CCE-31/14-15 | 15000    | Dr.T.D.John                                                            | 30.5.14 |
| 18 | CCE-32/14-15 | 25000    | Dr.Rajesh.K.N                                                          | 30.5.14 |
| 19 | CCE-35/14-15 | 10,000   | Dr.T.D.John                                                            | 3.6.14  |
| 20 | CCE-36/14-15 | 15000    | Dr.Vandana Sreedharan                                                  | 13.6.14 |
| 21 | CCE-37/14-15 | 25000    | Dr.Reena.P                                                             | 3.6.14  |
| 22 | CCE-40/14-15 | 10,000   | Dr.Govindan.P                                                          | 16.6.14 |
| 23 | CCE-41/14-15 | 10,000   | Dr.P.Govindan                                                          | 16.6.14 |
| 24 | CCE-42/14-15 | 15,000   | Dr.P.Govindan                                                          | 16.6.14 |
| 25 | CCE-43/14-15 | 63096    | Dr.T.D John                                                            | 16.6.14 |
| 26 | CCE-44/14-15 | 33040    | D3/858/13(BSNL)                                                        | 16.6.14 |
| 27 | CCE-45/14-15 | 25000    | Smt.Dayakrishnankutty                                                  | 18.6.14 |
| 28 | CCE-46/14-15 | 1,50,000 | Smt.Dayakrishnankutty                                                  | 18.6.14 |
| 29 | CCE-48/14-15 | 25,000   | Dr.B.Ajithkumar                                                        | 20.6.14 |
| 30 | CCE-51/14-15 | 1,00,000 | Saji.K.P, Asst.Professor,<br>Civil Engg                                | 3.7.14  |
| 31 | CCE-52/14-15 | 14,000   | Dineshbabu.E.M                                                         | 18.7.14 |
| 32 | CCE-56/14-15 | 11,000   | Priyak.N.K                                                             | 17.7.14 |
| 33 | CCE-57/14-15 | 1,20,000 | Smt. Annie George,<br>Asst.Professor, Civil Engg                       | 23.7.14 |
| 34 | CCE-58/14-15 | 14000    | Suresh Babu.K                                                          | 23.7.14 |
| 35 | CCE-59/14-15 | 11000    | Saji.K.P                                                               | 23.7.14 |
| 36 | CCE-60/14-15 | 15,000   | Rajesh.M                                                               | 23.7.14 |
| 37 | CCE-61/14-15 | 11500    | Smt.Shiamala.M,<br>Administrative Assistant                            | 24.7.14 |
| 38 | CCE-62/14-15 | 14000    | Dinesh Babu, Sergeant                                                  | 31.7.14 |
| 39 | CCE-65/14-15 | 40,000   | Dr.Rajesh.K.M                                                          | 8.8.14  |

dropped

dropped

dropped

dropped

|    |               |          |                                                                   |          |
|----|---------------|----------|-------------------------------------------------------------------|----------|
| 40 | CCE-66/14-15  | 30,000   | IT for Jun/July (No receipt)                                      | 8.8.14   |
| 41 | CCE-68/14-15  | 59250    | Dr.Ranjith Ram                                                    | 14.8.14  |
| 42 | CCE-69/14-15  | 25,000   | Shri.Rafeeque, Head of Department, Computer Science & Engineering | 18.8.14  |
| 43 | CCE-72/14-15  | 1,80,000 | Dr.T.D.John                                                       | 4.9.14   |
| 44 | CCE-103/14-15 | 51671    | For Service tax/No receipt                                        | 01.12.14 |
| 45 | CCE-112/14-15 | 25000    | Prof. Rafeeque.P.G                                                | 5.12.14  |
| 46 | CCE-114/14-15 | 20,000   | Dr.Rajesh.K.N                                                     | 11.12.14 |
| 47 | CCE-117/14-15 | 33040    | BSNL (No bill)                                                    | 16.12.14 |
| 48 | CCE-118/14-15 | 5000     | SureshBabu.K                                                      | 17.12.14 |
| 49 | CCE-120/14-15 | 61927    | Dr.T.D.John                                                       | 19.12.14 |
| 50 | CCE-124/14-15 | 25,000   | Prof. Daya Krishnan Kutty                                         | 19.12.14 |
| 51 | CCE-133/14-15 | 14,000   | Dr.P.Reena                                                        | 29.12.14 |
| 52 | CCE-134/14-15 | 12,500   | Prof. Daya Krishnankutty                                          | 29.12.14 |
| 53 | CCE-136/14-15 | 25,000   | Dr.P.Reena                                                        | 31.12.14 |
| 54 | CCE-137/14-15 | 12,500   | Shri.Dileep.M                                                     | 31.12.14 |
| 55 | CCE-138/14-15 | 12500    | Dr.E.Raghavan                                                     | 31.12.14 |
| 56 | CCE-150/14-15 | 57770    | Dr.V.I.Beena                                                      | 16.1.15  |
| 57 | CCE-78/14-15  | 35000    | Narayanan.N.I                                                     | 24.9.14  |
| 58 | CCE-79/14-15  | 33040    | BSNL                                                              | 25.9.14  |
| 59 | CCE-83/14-15  | 25000    | Dr.K.M.Peethambaran                                               | 29.9.14  |
| 60 | CCE-88/14-15  | 40,000   | IT(No remittance receipt)                                         | 4.10.14  |
| 61 | CCE-89/14-15  | 25000    | T.D.John                                                          | 28.10.14 |
| 62 | CCE-91/14-15  | 20000    | Sreejith.S                                                        | 1.11.14  |
| 63 | CCE-92/14-15  | 12000    | Selvasundar.S                                                     | 1.11.14  |
| 64 | CCE-93/14-15  | 12000    | Sakkaria.K                                                        | 1.11.14  |
| 65 | CCE-94/14-15  | 12000    | Akhil.P                                                           | 1.11.14  |
| 66 | CCE-151/14-15 | 45000    | Dr.Rajesh                                                         | 16.1.15  |
| 67 | CCE-156/14-15 | 10000    | Prof.Dayakrishnan Kutty                                           | 23.1.15  |
| 68 | CCE-158/14-15 | 11274    | Prof.Rafeeque.P.C                                                 | 28.1.15  |
| 69 | CCE-159/14-15 | 50000    | Prof.Dayakrishnan Kutty                                           | 28.1.15  |
| 70 | CCE-164/14-15 | 14850    | Dr.P.Reena                                                        | 3.2.15   |
| 71 | CCE-165/14-15 | 67416    | Online Journal No receipts                                        | 3.2.15   |
| 72 | CCE-166/14-15 | 120000   | Sreejith.S                                                        | 3.2.15   |
| 73 | CCE-167/14-15 | 20,000   | Sreejith.S                                                        | 03.03.15 |
| 74 | CCE-168/14-15 | 20000    | Dr.T.D.john                                                       | 4.2.15   |



|    |               |                  |                        |         |
|----|---------------|------------------|------------------------|---------|
| 75 | CCE-169/14-15 | 20000            | Divyalal               | 4.2.15  |
| 76 | CCE-170/14-15 | 12530            | Sreejith.S             | 5.2.15  |
| 77 | CCE-172/14-15 | 14850            | Dr.A.Ranjith           | 5.2.15  |
| 78 | CCE-176/14-15 | 499049           | Rubco                  | 7.2.15  |
| 79 | CCE-182/14-15 | 13754            | Sivadasan.K.K          | 11.2.15 |
| 80 | CCE-185/14-15 | 15910            | Dileep.M.R             | 19.2.15 |
| 81 | CCE-186/14-15 | 39000            | Dr.T.D.John            | 19.2.15 |
| 82 | CCE-188/14-15 | 19944            | P.Sooraj               | 20.2.15 |
| 83 | CCE-189/14-15 | 9000             | KSEB(No receipt)       | 21.2.15 |
| 84 | CCE-193/14-15 | 29220            | Anilkumar.S.S          | 3.3.15  |
| 85 | CCE-195/14-15 | 11765            | Rafeeque.P.C           | 5.3.15  |
| 86 | CCE-201/14-15 | 12000            | Dr.A.RanjithRam        | 7.3.15  |
| 87 | CCE-203/14-15 | 14400            | Udayan                 | 10.3.15 |
| 88 | CCE-207/14-15 | 13500            | K.P.Madhavan           | 12.3.15 |
| 89 | CCE-206/14-15 | 14400            | K.P.Madhavan           | 12.3.15 |
| 90 | CCE-210/14-15 | 201129           | Electricity Charges    | 13.3.15 |
| 91 | CCE-212/14-15 | 33040            | BSNL(No receipt)       | 16.3.15 |
| 92 | CCE-213/14-15 | 24900            | Lakshmanan.P.P         | 17.3.15 |
| 93 | CCE-214/14-15 | 92450            | Variable Trade Link    | 17.3.15 |
| 94 | CCE-217/14-15 | 25900            | Service Tax-No receipt | 17.3.15 |
| 95 | CCE-216/14-15 | 28807            | Service Tax-No receipt | 17.3.15 |
| 96 | CCE-220/14-15 | 25000            | Prof.Rafeeque.P.C      | 19.3.15 |
| 97 | CCE-224/14-15 | 15000            | Dr.V.I.Beena           | 19.3.15 |
| 98 | CCE-228/14-15 | 14000            | Dr.Ajitha              | 23.3.15 |
|    | <b>Total</b>  | <b>41,59,969</b> |                        |         |

It is observed that ₹ 41,59,969/- is still pending as advance which is yet to be settled. The bills which have already encashed from the Treasury are also recorded as unsettled. It is highly irregular and should be rectified immediately. Any lapse in this should be levied an interest of 18% till it is settled. All incumbents should be served notice in this regard and the fact to be reported.

- (ii) In future subsequent advances should not be paid to an incumbent if the previous advance is pending for settlement.

#### Substation for High Tension Connection

It is observed that the proposed work for providing 400 KVA united substation for High Tension Service in Government Engineering College, Kannur is still pending with PWD. A sum of ₹ 48,00,000 is already paid to KSEB as per order No.2/6/14 of Director of

Technical Education but the progress of work is not positive. On 4/4/15, the Chief Engineer (FAC) have informed that there is a hike of 3.2% of the proposed cost on receiving the lowest e-tender and a sum of ₹ 1,41,846/- is requested to deposit at the earliest. But Administrative Sanction in this regard is still pending with Director of Technical Education. Immediate action in this regard may be taken, since the expenditure from the plan fund is to be realised within the stipulated time frame.

#### Unclaimed Caution Deposit in Hostel

The unclaimed CD of previous inmates of both Ladies Hostel and Men's Hostel and MH for more than 3 years on their relieving are still kept with this institution from 2007 onwards. This may be remitted to Government Revenue and fact be reported.

#### Non remittance of revenue collected towards Testing fee

During 2014-15 an amount of ₹ 1053980 is collected towards Testing fee from this institution. The revenue portion of this amount is not seen remitted to Government revenue. This amount is deposited in the account of continuing Education centre in Syndicate Bank. It is irregular and the revenue portion should be remitted to Government revenue account.

#### Service Books.

##### (i) General Observations.

Annual verification of service book of employees are not seen conducted on 31/03/2015. The nomination form of GPAIS is not seen recorded in the Service Book. The sanction order of vacation duty also not recorded. The same may be rectified and report to audit.

##### (ii) Smt. Princy Samuel

Identification Certificate of Smt. Princy Samuel is not countersigned by the KPSC. The verification certificate is also not obtained.

#### Rush of Purchase in the fag end of year

During March 2014 and March 2015, a rush of purchase is observed. No fruitful effort is taken to assess the expenditure in each quarter and the purpose of purchase is

challenged. Hence the rush of purchase in the fag end of financial year may be avoid and the lapse may be explained. It is irregular under Article 40(c) of KFC Vol I.

Pending PWD works

| Sl No. | Name of work/File No.                                            | Administrative Sanction Amount                                                | Present stage of work                                                             |
|--------|------------------------------------------------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|
| 1      | Construction of Staff Quarters No.D3/1661-A/02 TYP II            | -                                                                             | Work nearly on completion stage                                                   |
| 2      | Construction of community Auditorium D3/4598/09                  | ₹ 235 Lakh<br>₹ 2.75 Crore                                                    | Work nearly on completion<br>Work order placed                                    |
| 3      | Construction of Basic Workshop D3/188/2000                       | ₹ 450 Lakh                                                                    | Work order released and construction started                                      |
| 4      | Construction of LH for SC/ST D3/4378/12(D4)                      | Administrative Sanction G.O(Rt) No.873/13/H.Edn dated 21/5/13 Total ₹ 3 crore | Work of 1 <sup>st</sup> floor is in progress                                      |
| 5      | Replacement of Panel Board in Basic Workshop D3/3559/09          | Deposit work estimated by PWD (Electrical) ₹ 2 lakhs                          | Administrative Sanction, Work sanction issued and amount deposited by way DD      |
| 6      | D4/47/14 Installation of Street light in the Men's Hostel Campus | Administrative Sanction of ₹ 2,60,000 issued                                  | Deposited to PWD,EE, Electrical Division, Kozhikode, Tender procedure in progress |
| 7      | LH(A) & MH(A)                                                    | Maintenance                                                                   | Work about to start                                                               |
| 8      | D3/3698/12 High tension Line in College                          | Administrative sanction for 48 Lakh                                           | Tender formalities getting over. Additional AS requested                          |
| 9      | Extention of existing gallery D3/7200/14                         | ₹ 12 Lakh                                                                     | Work completed Bill received.                                                     |

It is noted that nearly 8 works are still pending with PWD as Deposit works. Special attention is invited in this matter to fix a time frame for the completion of work while executing the order for Deposit work. Necessary communication with PWD authorities may be made in the regard and fact be reported.

### Day Book of Stores

Day book and stores ledgers not maintained properly. No required entries in both registers especially the details of indent to issue the stores and the entries in both registers are not in a proper manual. All entries must be recorded in the columns provided for the purpose in all registers related with Store. Details of single entry for stores taken into stock and issue of stores in a same column (entries to issue stores against each entries of stores taken into stock) shall be avoided and separate entries for issue of stores with details of indent issue shall be written neat and legible in column provided for the purpose.

- TSK
- I. It is noted that 2 Nos. of items has been taken in to stock and entered in Day Book Vol XV P.No.50 on 5/4/14 and the same items has also issued same day without indent.
  - II. Items taken into stock on 8/4/14 vide P.No.50 Day Book Vol XV ( invoice No.RHW/13-14/379 dated 29/3/14) and the same items has issued to Civil Engineering Department on the same day. But indent details not mentioned in the Day book.
  - III. Item Micro Processor Trainer with LCD Processor has been taken into stock and entered in Day Book Vol XV P.No.51 and the same issued to Electronics Lab on same day but no indent details mentioned in the day book .
  - IV. An item purchased for Computer Science & Engineering Department and taken into stock vide P.No.56 Day book Vol XV on 5/6/14. But date in the bill mentioned is 6/6/14. Date difference of the stock entry may be explained.

### PD Sanction Register Vol IV

It is noted that the following PD advances sanctioned remaining unsettled.

- HA dropped
1. Sanction NO.2/14-15 dated 23/4/14 for ₹ 104549/- (Vide PD cheque No.1931056 dated 23/4/14) cashed on 28/4/14.
  2. Sanction No.3/14-15 dated 28/4/14 for ₹ 9115/- (Vide PD cheque No.1931057 dated 28/4/14) cased on 6/5/14
  3. Sanction No.4/14-15 dated 9/5/14 for ₹ 15010/- (Vide PD cheque No.1931058 dated 9/5/14) cashed on 12/5/14
  4. Sanction No.6/14-15 dated 3/6/14 for ₹ 401683/- (Vide PD cheque No.1931060 dated Nil cashed on date Nil.

PD Sanction Register Vol IV

An amount of ₹ 369683/- is drawn from PD account for the purchase of Books as per P.No.91 of PD Sanction Register (Vide PD cheque No.1931060).

Situation and on what basis the purchase from drawing money from PD account may be reported.

Copy of order to purchase the books from PD account, from the competent authority if any may be forwarded to audit.

PD Vouchers 2014-15

It is noted that a direct purchase has been effected for the supply of materials for modernization of PG class room worth ₹ 104549/- by issuing a single proceedings vide No.D1/558/14 dated 27/3/14 for ₹ 104549/- from PD. And the amount has been drawn from PD (PD cheque No.1931057 dated 28/4/14) and payment made accordingly as per the invoice No.RHW/13-14/304 dated 12/3/14 of M/s Kerala Rubber Co-operative Ltd, Kannur, attached with the above proceedings.

So the following points in this regard may be reported to audit.

- I. Copy of order from competent authority to make direct purchase without quotation/Tender may be produced to audit.
- II. An amount of ₹ 20985/- has been paid to M/s Maktab Offset Printers, Taliparamba in account of the full cost of printing and supply of prospectus/information Bulletin Calendar 13-14, as per proceedings No.C1/107/14 dated 01/04/14.

But an amount of ₹ 6915/- is seen again paid to M/s Maktab Offset Printers vide their cash receipt No.30 dated 14/5/14 according to the proceedings C1/1360/2014 dated 21/04/14.

So reason for additional payment of ₹ 6915/- to the firm M/s Maktab Offset Printers, may be reported.

PD Vouchers 2014-15

*dropped*

It is noted that all the bills and vouchers attached along with sanction in PD vouchers file are not cancelled. All vouchers and bills must be passed and cancelled when claiming expenditure through bill and even through a PD Cheque.

Transfer TA bill

Following defects has been noted on the TA(Transfer) bill No. Nil for ₹ 4871/- cashed on date Nil claimed by Madhavan K.P, Instructor Grade I.

1. Receipt attached for ₹ 600/- claiming on loading charges is not passed by the present head of the Institution and not cancelled.
2. The certificate "The amount actually paid by me" not recorded by the Officer concerned in the receipt.
3. Receipt dated 14/8/14 for ₹ 600/- claiming loading charges is not passed and cancelled by the head of the institution presently working the Office.
4. A Certificate that "The amount actually paid by me" is not recorded on the receipt by the Officer.
5. Receipt dated 14/8/14 for ₹ 2000/- claiming transportation charges of personal effects is not passed and cancelled by the present Head of the Institution. And the Certificate to be written by the employee is not recorded in it (The amount actually paid by me).

Defects noted above may rectified and reported to audit.

6. Voucher dated 1/7/14 for ₹ 2000/- claiming personal effects and transportation charges are not cancelled & amount passed not authenticated by the Head of the Office. (Tran.TA Bill No.2/14-15 for ₹ 17553/-)
7. Lorry receipt dated 4/9/14 claiming Transporting charges, attached with TA bill No.2/14-15 for ₹ 17553/- are not cancelled & amount passed are also not authenticated by the Head of the Institution.
8. Lorry receipt dated 11/6/14 claiming transportation charges of Personal effects for ₹ 4500/- is seen cancelled and passed without authentication of the Head of the Office.

*dropped*

Hence defects noted above may be rectified including all other lorry voucher attached with the TA(Transfer) bill No.2/14-15 with same defects and reported to audit.

### Fee Receipt book

#### Fee Receipt book No.7 (Receipt No.78 6801 to 787100)

Fee Receipt No.784029 to 784034 (6 Receipts) seen as corrected. This practice is irregular. May be explained.

### SBT Passbook

SBT Passbook Account No.67212427060 cheque No.700390 for Rs.216331/- cashed on 30/4/15 in favour of Shri.Varijakshan. The details may be explained.

### Office Stationary Register

The following objections are found.

- (a) Page Certificate of the register is not seen
- (b) Stationery articles are not issued through Office Indent Book
- (c) Indent Book used only till 10/12/2010
- (d) Register Page No.304,305,307,308,309,310,311,312,314,315,316,317 and 319 are not authorized by the Principal.

### CHALANS

Remitted chalan receipts are not maintained chronologically in chalan keeping file.

### Attendance Register

*aloppal* The following incumbents are absent from duty as per attendance register.

- (a) Dr. Rajesh K.N, Assistant Professor 8/10/14
- (b) Shri.Sharik Rafeed-Steward 6/12/14, 9/12/14, 23/12/14
- (c) Shri.Aneeshkumar.O.A. He has signed over the absent mark on 14/9/14.

*LF 2* The dates 26/8/14, 11/9/14 and 20/9/14 are tampered and signed over. It is highly irregular. Explanations may be sought from the incumbent and report to the audit.

- (d) Shri.Baburaj.K.V, Assistant Professor 30/7/14 & 31/7/14
- (e) Shri. Sureshan.T, Tradesman 17/11/14, 18/11/14
- (f) Shri.Sameesh.M.K, Tradesman 21/11/14
- (g) Smt.Premaja.V, Trade Instructor 29/12/14 to 31/12/14

- (h) Shri.Manoharan.K, Trade Instructor 12/8/14 to 13/8/14, 22/8/14, 17/12/14 & 18/12/14
- (i) Shri.Ramachandran.M.C, Instructor Grade II 27/8/14 to 28/8/14, 13/10/14, 15/12/14 to 17/12/14
- (j) Shri.Basheer.P.P, Instructor Grade II, 15/12/14 to 17/12/14
- (k) Smt.Vimita Chellappan, Asst. Professor from 4/6/14
- (l) Shri.Rajesh.M, Asst. Professor 14/7/14 to 25/6/14
- (m) Smt.Divyalal.K.K, Asst. Professor 13/10/14 to 14/10/14

The absence should be regularized by obtaining leave applications and excess pay and allowances if any may be recovered and reported.

#### Conclusion

*The Departmental audit of Government Engineering College, Kannur for the period from 01/04/14 to 31/05/2015 reveals that there is an effortful work conducted by this institution for the Physical and academic achievements. But the rush of purchase at the fag end of financial year should be avoided. Institutional level Purchase Committee including all Head of Departments and Administrative level Officers should be constituted for better performance. There should be quarterly analysis of progress in both purchase and projects. With a group of brilliant academic experts and enthusiastic student folk, Government Engineering College, Kannur may emerge to the top most in Technical Education in near future.*

*3/08*  
for DIRECTOR OF TECHNICAL EDUCATION

gcs.

*12/10*