

**REPORT ON DEPARTMENTAL AUDIT OF ACCOUNTS OF GOVERNMENT ENGINEERING
COLLEGE, KANNUR FOR THE PERIOD FROM 1.6.2015 TO 31.05.2016**

The Departmental Audit of Accounts of Government Engineering College, Kannur for the period from 1.6.2015 to 31.5.2016 was conducted by the Audit Team of the Directorate of Technical Education, Thiruvananthapuram consisting of the following officers in November 2016.

1. Sri.K.K.Chandrakumar, Accounts Officer
2. Sri.M.R.Ajith Kumar, Junior Superintendent
3. Sri.M.Anil Babu, Junior Superintendent
4. Sri.Jimmy Joseph, Junior Superintendent
5. Sri.S.Vidhukumar, Senior Clerk

The review of the Audit was conducted by Sri.R.Gopakumar, the Senior Finance Officer.

PART – I

Introduction

Government Engineering College, Kannur is one of the finest Engineering Colleges among the second generation Engineering Colleges in Kerala established in 1986 with a landed property of 68.42 Acres in Aanthur Village.

The following officers held charge of this institution during the Audited period.

Sl. No.	Designation	Name	Period
1.	Principal	1.Dr.V.Syamprakash	1.6.2015 to 29.10.2015
		2.Dr.M.Satyakumar	3.11.2015to 28.2.2016
		3.Dr.V.I.Beena (Full Additional charge)	1.3.2016 to 27.4.2016
		4.Dr.M.Satya Kumar	1.5.2016 to 31.5.2016

2.	Administrative Assistant	Sri.C.O.K.Noorudeen	1.6.2015 to 31.5.2016
3.	Accounts Officer	Sri.Rajachandran.U.N	1.6.2015 to 31.5.2016
4.	Senior Superintendent	1.Sri.Sunil Raj.T.V 2.Sri.Muhammed Arangoth	1.7.2015 to 29.2.2016 5.3.2016 to 31.5.2016
5.	Junior Superintendent	Smt.Rajamma.V.K	1.6.2015 to 17.5.2016
6.	Technical Store Keeper	1.Sri.N.K.Rameshan 2.Sri.P.I.Varajakshan	1.6.2015 to 13.11.2015 17.11.2015 to 31.5.2016
7.	Head Accountant	1.Sri.P.I.VArijakshan 2.Sri.S.Selvasunder	1.6.2015 to 25.6.2015 26.6.2015 to 31.5.2016

Courses offered by Government Engineering College, Kannur and students Intake.

Course	Branch	Intake
B.Tech	Mechanical	63
	Civil Engineering	63
	Computer Science	63
	Electrical and Electronics	63
	Electronics & Communication	<u>95</u>
	Total:	347
M.Tech	Mechanical Engineering	18
	Civil Engineering	18
	Electrical and Electronics Engineering	18
	Electronics & Communication Engineering	<u>18</u>
	Total:	72

Part-time Evening courses are also conducting in B.Tech Mechanical Engineering and Civil Engineering.

The Academic progress of the students is of excellent quality. The percentage of students passed out in the final year batches of 2015-16 had remarkable gain as shown below:

Mechanical Engineering 82.35%

Civil Engineering 90%

Computer Science 89.7%

Electrical & Electronics 88.05%

Electronics & Communication Engineering 78%

Out of the 15 Ranks, published by the Kannur University in November 2016, 13, of them are bagged by the students of Government Engineering College, Kannur. The Audit congratulates all the Rank holders and the teachers behind this victory on behalf of the Director of Technical Education, Thiruvananthapuram.

There were 1455 B.Tech and 138 M.Tech students in the Roll of the College during 2015-16.

PART – II

1. Pending Audit files

a) Accountant General's Audit

File No.A3/412/2013	1.6.2010 to 31.3.2012
File No.A3/5920/2014	1.4.2012 to 31.3.2014
File No.A3/2364/2016	1.4.2014 to 31.3.2016

In addition to the above, there are 4 more pending Audit files of Accountant General from 1996 onwards.

b) Departmental Audit

File No.A3/3190/2013	1.4.2012 to 31.3.2013
File No.A3/4839/2014	1.4.2013 to 31.3.2014
File No.A3/3820/2015	1.4.2014 to 31.5.2015

There are 5 more Departmental Audit files from 2001 onwards, pending for reply. Immediate steps should be taken to dispose the pending Audit files with

in a stipulated period of maximum 2 months by entrusting the Junior, Superintendent and Audit Clerk from office and report to Audit.

2) Audit objection Register:-

A register in the name of Audit objection Register is keeping there. But it is not in a proper form, the copy of Departmental Audit reports are pasted in the left side pages of the Register. No further action has been seen taken. So the Register should be kept properly and report to Audit.

3) P.D.Account

There is maintaining a P.D Account in District Treasury, Kannur vide Account number 236/1. The Cash Balance in P.D Account as on 31.3.2016 is Rs.3663705/- (Rupees Thirty Six Lakhs, Sixty Three Thousand, Seven Hundred and Five only) and that of Rs.4243534/- (Rupees Forty Two Lakhs, Forty three Thousand, Five Hundred and Thirty Four only) as on 31.10.2016. The amount in P.D Pass Book is not tallied with that of P.D Classification Register. It might have occurred due to accounting the amount of SD/EMD amount kept in PD Account.

4) Fee Concession Register

The Fee concession Register is maintained in a proper way.

5) Appropriation Register

The Register has been maintained properly. In 2015-16, the balance amount in the Head of Account of e-journal and TBI fund Rs.69869/- and Rs.253045/- respectively had been surrendered in time.

6) Reconciliation of Expenditure

It is seen that the Reconciliation Statement of Expenditure for May 2016 had been forwarded to Directorate of Technical Education, Thiruvananthapuram only on 13.10.2016. Delay in forwarding the Reconciliation statement should be

avoided. Reconciled expenditure statement of a month should be forwarded before the close of succeeding month.

7) C.D.Register

The lapsed Caution Deposits of students who completed B.Tech and M.Tech courses after 3 years should be remitted to Government Account on proper intimation to the students with a cut of date and giving sufficient grace period of maximum one month. The remittance details should be reported to Audit. Caution Deposit collection details of M.Tech students from 2014-15 onwards are not entered in M.Tech C.D. Register Vol.I Explain?

8) Special TSB Register

There find a well-maintained SPL.TSB sanction Register opened in 2016.

9) FBS Register

FBS Broad Sheet is not seen maintained properly. No entries are found from 2015-2016 onwards. The FBS Account is not seen reconciled with Treasury Account. As per the salary Bill for October 2016, there find 4 staff members are subscribing to FBS. But there are no entries in Broadsheet. Explain to Audit whether there was any staff member retired from service in the last 2 years who had subscription to FBS. Details of employees having FBS subscription who are due to retire from service during 2016-17 and 2017-18 should also be intimated to audit. Necessary steps should be taken to disburse the FBS amount to retired staff if any, without delay.

10) P.A.Account

Out of the sanctioned P.A amount of Rs.1000/- an amount of Rs.172/- was sanctioned as P.A Advance and 3 vouchers for this have been submitted and kept for recoupment.

11) Stamp Account

Stamp Account is well-maintained. Monthly verification of supervisory staff has been made regularly. The balance of stamps physically verified and found correct. There is a stock of service stamp for Rs.8049/- as on 8.11.2016.

12) DCB Statement

It is found that the Demand Collection Balance statements are not forwarding to Directorate of Technical Education, Thiruvananthapuram in time. The DCB statement of July 2016 had been forwarded only on 24.9.2016. Delay should be avoided in future.

13) Bio-metric punching system

The punching machines installed by KELTRON are not functioning in the institution. The problem of AMC renewal is the reason for here also. Steps have to be taken to sort out the problem in higher level.

14) Casual Leave Register

The casual leave register of ministerial staff is maintained well to a certain extent. But in the case of Teaching staff, the Casual leave register is seen entrusted to HOD's concerned. The Audit observes that the ministerial head is responsible in the maintenance of it. Some registers are not seen maintained properly. Many cancelled leave forms after making entries are seen in the casual leave register of 2016 of Mechanical Branch. Many leaves are not sanctioned/recommended by HOD. But a rubber seal mark "Leave posted" is affixed in the casual leave form. The details of casual leaves are not seen transferred properly during transfer of staff. This is not a good practice. At least

a monthly verification of Administrative Assistant is necessary in the Casual Leave Registers of all Departments.

15) Attendance Register

In many cases, salary has been claimed without regularizing leave during the same month or in the next month. For example:

1. Shanoj.T, Tradesman was on leave/absent from duty on 27.9.2016 and 26.10.2016. But full salary has been claimed in these months. Explain to Audit.

2. Sayuja Kumari.T, Trade Instructor

The attendance columns for 11.3.2015, 12.3.2015 and 16.3.2015 to 26.3.2015 are still blank in respect of the incumbent. Explain.

3. Dr.P.Govindan, Associate Professor (Mechanical)

The attendance columns for 12.3.2015 to 20.3.2015 are still blank. Explain.

4. Hareeshkumar.M (Mechanical)

Columns from 16.3.2015 to 20.3.2015 are still blank.

5. Rajendran.C

Columns for 12/11/2015 and 13/11/2015 are blank.

6. Dr.A.Renjith Ram

Attendance column of 20.3.2015 is still blank

7. Jayasree.R, Trade Instructor, Electronics

The incumbent was on Half Pay Leave for 97 days and Commuted Leave for 12 days during 19.6.2015 to 18.03.2016. On verification of pay Bill Register and Attendance Registers, her pay was withheld only for 74 days not covering complete leave period. Verify the Attendance Registers and pay Bills for rectification, recover the excess pay paid and report to Audit.

16) GPF/SLI/GIS

As per Pay Bill of 10/2016 subscriptions to SLI/GIS are seen effected from salary of all staff members in accordance with the Government Order of 9/2016 based on Pay Revision 2014.

17) NPS Register (National Pension Scheme)

Though many staff members are subscribing to the National pension scheme a Register is not seen kept in this regard. Necessary steps should be taken to open NPS Register and enter details from April 2013 onwards and report to Audit.

18) e-Grantz

Almost all the amounts sanctioned to e-Grantz account are seen disbursed/remitted. Fees of many students for 2015-16 are still pending for sanction.

19) Service Books

The Service Books keeping in the College are not in a good manner. Many of the Service Books are seen in damaged condition. The bindings were lost and the pages were departed in the book. The Clerk who is maintaining the Service Book must take care to keep the Service Books in good condition.

(1) Sri.Pankajakshan.S, Trade Instructor

He joined in service as Watchman and later he was appointed as Tradesman through by transfer appointment with effect from 20.09.2012. But his Earned Leave account was closed with effect from 28.12.2011. Actually he is eligible for Earned Leave up to 31.5.2012. So re-cast the Earned Leave eligible to him and report to Audit.

(2) Sri.Shaji.K.C, Trade Instructor

He entered in Service on 7.3.2005, as Office Attendant and later got PSC appointment in vacation Department with effect from 14.10.2011. He is eligible to get Earned Leave only for the Service upto 31.5.2011. But Earned Leave calculated upto 13.10.2011 by mistake. As it is an irregular case, re-cast his Earned Leave account, make necessary entries in the service book and report to Audit.

(3) Sivadeepan.C.V, Trade Instructor

As per the G.O (MS) No.09/2014 dated: 7.1.2014, the pay of the incumbent was revised on 7.1.2014 and next increment sanctioned to him on 30.09.2014, instead of 1.1.2015 and his pay was raised by mistake. Hence, steps should be taken to recover the excess pay claimed and report to Audit.

(4) Rajeev.P.V, Non Technical Attender

Time Bound Higher Grade for 8 years service was sanctioned to him with effect from 5.7.2009 in the scale of pay of Rs.4750-7820. His pay was fixed at Rs.6530/- with effect from 5.7.2009 and re-fixation sanctioned to him with effect from 1.9.2009. But as per clause 49 of G.O (P) No.145/2006 dated: 25.3.2006, Rule 28 A is not applicable for Time Bound Higher Grade promotions. Hence, the re-fixation sanctioned should be cancelled and recover the excess amount claimed from him and report to the Audit.

(5) Asia.K, Matron

As per G.O (P) No.7/2016 dated: 20.01.2016, the scale of pay of Matron is revised to 20000 – 45800/- But she was allowed the lower

scale of pay of Rs.18000-41500/- only. She is eligible to get the scale of pay of RS.20000-45800/- with effect from 05.08.2015. Hence necessary corrections may be made in this respect and report to the Audit.

(6) Sreejith.V, Tradesman

He joined duty as Watchman on 13.3.2013 and on by transfer method he was promoted as Tradesman with effect from 22.12.2015. The Earned Leave calculation is made not as per KSR. He is eligible to get Earned Leave only up to 31.05.2015. Hence, his Earned Leave account should be re calculated, recover excess surrender value and report to Audit.

(7) Sreelatha.N.K, Tradesman

She joined duty as Tradesman through by transfer appointment while she was working as Full Time Sweeper. She had availed Leave Without Allowance for study purpose from 15.10.2009 to 18.07.2010. As per the fixation statement affixed in the Service Book, it is mentioned that she had completed 7 years service as on 1.7.2014. This is not correct. Hence necessary corrections may be done and report to the Audit.

(8) Aneeshkumar and Mohanan K.P, Office Attendant

The Earned Leave calculation of the incumbents are made erroneously during 1.4.2014 to 31.3.2015. Hence the same may be corrected and report to the Audit.

(9) Saritha.P, U.D.Typist

On verification of the leave account of the incumbent in Service Book, it is found that she had availed Leave Without Allowance for the period from 20.12.2011 to 23.12.2011, 24.10.2013 to 1.11.2013 and 5.11.2013

to 31.3.2014. But the supporting documents are not seen affixed in Service Book. Reason should be explained.

(10) Anilkumar.V.C, Trade Instructor Grade I

Educational Qualification, and personal Identification marks in Page No.2 of Service Book is not seen authenticated. Nomination form of GPF/GIS/SLI/ GPAIS are not seen pasted.

(11) Babu.M.C, Trade Instructor Grade I

Photograph in PSC Identification Certificate and in Service Book are seen removed. Personal Identification marks and family details are not seen authenticated. Omissions may be supplied and reported.

(12) Dinesan paranthatta, Trade Instructor Grade I

Photograph in Service Book and personal Identification marks are not authenticated. PEN Number is not marked in Service Book.

(13) Manoharan.K, Trade Instructor Grade I

Details of declaration of satisfactory completion of probation in the post of Tradesman is not seen in Service Book.

(14) Manoj.T.P, Workshop Instructor

Photograph in Service Book and Family details are not authenticated.

(15) Pradeepan.V.V, Instructor Grade II (Higher Grade)

Personal Identification marks and family details are not authenticated.

(16) K.Radhakrishnan, Trade Instructor Grade II (Higher Grade)

GPF Nomination and family details are not in Service Book. GPF/SLI Policy numbers are not entered in Service Book.

(17) P.V.Raghavan, Trade Instructor Senior Grade

Photograph in Service Book, Educational Qualifications, personal Identification marks, family details, fixation statement dated: 24.9.2016 on promotion of Trade Instructor Senior Grade etc. have to be authenticated.

(18) Santhosh.T, Demonstrator

Page No.8 of Service Book and Personal Identification marks are to be authenticated.

(19) Smitha.K, Trade Instructor Grade II (Higher Grade)

Photograph in Service Book, Personal Identification marks, PSC appointment details in Page No.4 have to be entered and authenticated. Nomination forms of GPF is not seen pasted. Nomination details and GPF Account Number is not entered in Service Book.

(20) K.V.Gopalakrishnan, Tradesman

He joined duty on 20.06.2014. But SLI Account number is not seen in the relevant page of Service Book. Explain it.

(21) Manesh.K, Tradesman

He joined duty on 28.10.2015. But GIS Account number is not seen in Service Book.

(22) Rajan.K, Tradesman

He joined duty on 18.8.2016. Details regarding the scale of pay, Basic pay etc., are not seen in Service Book.

(23) Vineshan.P, Head Accountant

He rejoined duty as Senior Clerk on 2/9/2013 at Government Engineering College, Kannur after suspension. He is eligible for next Increment only on 1.12.2013. But by mistake, his increment was sanctioned on

29.11.2013. This is irregular. The excess pay claimed should be recovered from him and report to Audit.

He is eligible for Annual increments as detailed below:

1.7.2012	RS.19240/-
1.12.2013	Rs.19740/-
1.7.2014 (pay revision)	Rs.40500/-
1.12.2014	Rs.41500/-
1.12.2015	Rs.42500/-
1.12.2016	Rs.43600/-

The entries in Service Book of the incumbent should be changed in accordance with the above increment dates.

(24) Suresan.M.V, Senior Clerk

An amount of Rs.28081/- is to be refunded by him due to irregular fixation of pay. But the excess amount drawn is not seen refunded till date. Hence, the DDO is directed to recover the amount from the salary of Sri.Suresan in maximum 3 monthly instalments and report to Audit.

20) Service Book Register

Page certification is not made. The binding of the register has become departed. Details of both the forwarding and Receiving/opening of Service Books should be recorded in the Register.

21) Audit conducted by Accountant General in June 2016.

The Accountant General has conducted Audit at Government Engineering College, Kannur in June, 2016 upto the period of 31.3.2016, and furnished the Audit Report in July 2016. The main references made by the Accountant General in the Report are as follows.

1. The pending file on the Encroachment of 20.7 cents of land of the College.

2. Lapse of Rupees one crore of AICTE fund out of 2 crores sanctioned.
3. Delay in the installation of 400 KVA HT connection substation.
4. Non functioning of Bio-metric punching system.
5. Delay occurred in the utilization of TEQIP fund.

The present status of the above objections may be reported.

22) P.D.Advances

Advances from P.D Account are not seen pending for recoupment. The advances are meeting from the Continuing Education Cell (CEC) in the institution and recouping on the availability of fund.

23) Cash Book

Verification of the Cash Book was a risky task due to the carelessness involved in its maintenance. Head Accountants are repeating almost all the same irregularities in maintaining Cash Book. Double entries are oftenly seen in the book. Sub voucher numbers are not mentioning in Cash Book. P.D. Vouchers of 2015-16 are not seen cancelled after payment. The remitted fees which were refunded to the students are not seen passed for payment in the receipt and there is no initials of supervisory Officer. Lapses from the part of Supervisory Officers are very much seen in handling of Cash Book. Cancelled pages are plenty in number. Many of the figures are entered in Cash Book even after one or two weeks of its receipt/disbursement. The Cash Book entry can be done smoothly in accordance with the date of POC from the treasury to bank. This is not practiced here. In many cases copy of the payment receipts are not attached with Bill saying that they have been kept in the file. The DDO has to offer explanation to Audit for the following irregularities.

- (1) An amount of Rs.4860/- is encashed on 31.3.2015. But it is entered in Cash Book only on 4.04.2015. (CB.No.134/14-15)

(2) Rs.153 encashed on 31.3.2015, but entered in Cash Book on 4.4.2015.

(CB.No.130/14-15)

(3) An amount of Rs.98020/-, and Rs.198729/- (CB.No.129/14-15) and

Rs.96102/- were encashed on 25.3.2016 (CB.No.127/14-15)

But they are entered in Cash Book on 4.4.2015.

(4) An amount of Rs.449040/- is encashed on 25.3.2015. But the amount is entered in Cash Book on 6.4.2015. This amount is entered on receipt of 12 Demand Drafts. The total amount of the Contingent Bill is not seen in the receipt side of the Cash Book. This is to be avoided. The total amount of the Cash Book must be entered as receipt in the Cash Book.

When the D.D is issued it can be shown separately as expenditure.

(5) In page No.10 of the Cash Book Vol.10 it is seen that an amount of Rs.3389207/- is received as SBT cheque on 10.4.2015 and the same is disbursed on that date. The source of the amount and disbursement particulars are not given. This is to be explained.

(6) The following amounts are seen encashed and entered in Cash Book as detailed below.

1.	CB.NO.132/14-15	Rs.720404/-	C/o 28.3.2015	9.4.2015
2.	CB.NO.133/14-15	Rs.502636/-	C/o 28.3.2015	2.4.2015
3.	CB.NO.135/14-15	Rs.184309/-	C/o 28.3.2015	9.4.2015
4.	CB.NO.136/14-15	Rs.79673/-	C/o 28.3.2015	9.4.2015
5.	CB.NO.137/14-15	Rs.154380/-	C/o 31.3.2015	18.4.2015
6.	CB.NO.138/14-15	Rs.1475266/-	C/o 31.3.2015	22.4.2015
7.	CB.NO.139/14-15	Rs.4048810/-	C/o 31.3.2015	22.4.2015
8.	CB.NO.141/14-15	Rs.2997/-	C/o 31.3.2015	22.4.2015
9.	CB.NO.142/14-15	Rs.86465/-	C/o 31.3.2015	22.4.2015

10.	CB.NO.143/14-15	Rs.658/-	C/o 31.3.2015	4.4.2015
11.	PR Bill No.14/14-15	Rs.6000/-	C/o 31.3.2015	4.4.2015
12.	PR Bill No.15/14-15	Rs.1875/-	C/o 31.3.2015	4.4.2015
13.	PB.No.134/14-15	Rs.4860/-	C/o 31.3.2015	4.4.2015
14.	CB No.140/14-15	Rs.153/-	C/o 31.3.2015	4.4.2015
15.	CB.No.145/14-15	Rs.204516/-	C/o 31.3.2015	22.4.2015
16.	CB.NO.146/14-15	Rs.788158/-	C/o 31.3.2015	22.4.2015
17.	CB.NO.147/14-15	Rs.2050905/-	C/o 31.3.2015	22.4.2015

But entries in Cash Book were made on the dates noted in the last column above. This is to be explained.

(7) P.D.Cheque No.1931081 dated: 30.03.2015

An amount of Rs.109596/- was drawn from P.D Account on 31.03.2015. But the amount is entered in Cash Book only on 22.04.2015. This is to be explained.

(8) C.B.No.145/14-15 for Rs.204516/- The amount is not mentioned in the Cash Book. But it is seen in Treasury Bill Book. Explain.

(9) C.B.No.138/14-15 for Rs.1475266/- is not entered in the Cash Book. This is to be explained and reported to the audit.

(10) An amount of Rs.3389207/- is entered in Cash Book on 10.04.2015 and paid to contractor on the same day itself. But in the Pass Book in respect of Account No.67212427060 of SBT, it is paid on 11.4.2015.

(11) In Cash Book Vol.50, Page 19, dated 23.4.2015 and amount of Rs.1275/- is entered as collected vide fee Receipt No.002133 to 002138. But it is not seen in Daily Collection Register. This is to be explained.

(12) CB.No.03/2015-16 encashed on 27.4.2015 for Rs.1957144/-

CB.No.6/15-16 encashed on 27.4.2015 for Rs.109406/-

CB.No.5/15-16 encashed on 27.4.2015 for Rs.1455995/-

CB.No.4/15-16 encashed on 27.4.2015 for Rs.297310/-

But these amounts are entered in Cash Book on 2.5.2015.

- (13) In cash Book Vol.50 page 25, It is noted that CB.No.4/15-16 for Rs.95700/- and CB No.5/15-16 for Rs.313970/- and Rs.330025/- (Total:643995) and CB.NO.3/15-16 Rs.17800/- are encashed on 29.04.2015. But in the Bill Book for 2015-16 there is no transaction on that day.
- (14) In CB.No.4/2015-16 cashed on 2.5.2016, total amount is Rs.297310/- But only an amount of Rs.201610/- is entered in Cash Book on 2/5/2016. Balance amount 95700/- is not entered in the Cash Book on 2.5.2016.
- (15) CB.No.3/2015-16 Total amount is 1957144/- cashed on 27.4.2015, but amount entered in cash book on 2.5.2015 is 1939344/- The Balance amount Rs.17800/- is not seen entered in Cash Book even on 2.05.2015.
- (16) In CB.No.5/15-16 Total amount of the bill encashed on 27.4.2015 is Rs.1455995/- But only Rs.812000/- is entered in Cash Book on 2.5.2015 in this respect. Balance amount, Rs.643995/- is not entered on 2.05.2015.
- (17) In CB.NO.6/15-16 Total amount is Rs.109406/- encashed on 27.4.2015. But entered in Cash Book only on 2.05.2015.
- (18) On 5.5.2015 an amount of Rs.1556/- is encashed vide BC No.28753373 dated: 17.4.2015. The amount is disbursed on the same day and noted in Cash Book as Sl.No.77 of DD/BC Reg.Vol.I But in the Register the amount is not entered. This is to be explained. The details of the amount/purpose and to whom paid etc., may be reported.

- (19) On 16.05.2015 an amount of Rs.8000/- is seen disbursed vide sl.No.89 of DD/BC Register. But it is not entered in the Register.
- (20) Rs.70180/- is encashed on 25.5.2015, through contingent bill. DD received on 28.05.2015. But the amount is entered in Cash Book 27.05.2015.
- (21) PB.No.23/15-16 for Rs.4876/-. Treasury passed the bill on 20.06.2015. Date of entry in cash book is noted as 22.6.2015 in the bill book. But the amount entered in Cash Book on 24.6.2015.
- (22) CB.No.25/15-16, CB.No.26/15-16, CB No.27/15-16 are encashed on 25.6.2015. Date of entry in cash Book as per Bill Book is 26.6.2015. But the amount entered in Cash Book only on 30.06.2015. This may be explained to the audit.
- (23) RD Bill No.7/15-16 for Rs.908/- and RD Bill No.8/15-16 for Rs.1239/- encashed on 26.6.2015 as per the bill book. But entered in cash book only on 1.07.2015.
- (24) Regarding RD Bills No.1/15-16, 2/15-16, 3/15-16 and 4/15-16, the date of encashment from Treasury was 24.6.2015. As per Bill Book, date of entry in Cash Book is 26.6.2015. But the amount is entered in cash book only on 01.07.2015.
- (25) CB.No.29/15-16, CB.No.30/15-16, C.B.NO.31/15-16, CB.No.32/15-16 Date of encashment is noted as 21.7.2015 in the Bill Book. But the amounts were entered in Cash Book only on 28.07.2015.
- (26) An amount of Rs.940000/- is drawn from SBT A/c.vide cheque No.700396 on 25.8.2015. But the amount is entered in cash book on 22.08.2015 and disbursed on the same day.

- (27) P.B.No.58/15-16 for Rs.2400/- is encashed on 16.09.2015. But entered in cash book on 17.09.2015.
- (28) GPF Bill No.26/15-16 is encashed on 16.09.2015 But entered in cash book only on 17.09.2015. Other bills encashed along with this bill are seen entered in cash book on 16.09.2015.
- (29) On 19.09.2015 it is noted that Rs.15366/- is drawn vide SBT cheque No.700399 and Rs.240733/- is drawn vide SBT cheque No.700400. But the above mentioned amounts are not withdrawn from the SBT account on that date as per Bank Pass Book.
- (30) An amount of Rs.24273/- is drawn from PD Account (Rs.14973 +9300) on 1.10.2015 and entered in cash book on 1.10.2015. Again on 3.10.2015 an amount of Rs.14973/- is entered as receipt in the cash Book. The same amount is entered in cash book on 1.10.2015 and 3.10.2015.
- (31) On 31.10.2015 an amount of Rs.16228/- is encashed vide PB.No.74/15-16. But in cash Book it is mentioned as 16628/- (an amount of Rs.400 is excess) The amount is seen disbursed on 5.11.2015.
- (32) On 23.12.2015 an amount of Rs.938382/- is encashed as per bill book. But in the cash book, it is noted as 938582/- ie, Rs.200/- in excess.
- (33) An amount of Rs.136900/- is encashed on 22.2.2016 and noted in the Bill Book. But the amount is not entered in the cash Book on 22.2.2106.
- (34) An amount of Rs.586600/- is encashed on 22.2.2016 as per bill book. But it is entered in cash book only on 25.2.2016.
- (35) An amount of Rs.76554/- is encashed on 22.2.2016 as per the bill book. But it is entered in cash book only on 25.02.2016.

- (36) An amount of Rs.15200/- is drawn vide PD cheque No.1931099 on 21.3.2016. But only an amount of Rs.2800/- is entered in Cash Book on 21.3.2016.

Balance amount of the PD cheque Rs.12400/- drawn by way of DD is entered in Cash Book only on 23.03.2016.

- (37) 1) CB.No.152/15-16 - Rs.1800
 2) CB.NO.153/15-16 – Rs.159216
 3) CB.No.158/15-16 - Rs.995/-
 4) PB.No.131/15-16 – Rs.3077/-
 5) PB No.132/15-16 – Rs.1911/-
 6)PB.No.133/15-16 - Rs.7520/-
 7)PB.No.134/15-16 – Rs.648/-
 8)PB.No.135/15-16 - Rs.17152/-
 9)PB.No.136/15-16 – Rs.12366/-
 10)PB.No.137/15-16 - Rs.6129/-
 11)PB.No.138/15-16 – Rs.12803/-

The above Bills were encashed on 31.3.2016. But they were entered in Cash Book only on 2.4.2016. Explain.

- (38) P.B.No.1/16-17 for Rs.30000/- is seen encashed on 13.4.2016. The DDO has authenticated it on 13.4.2016 itself. But the amount is entered in cash book only on 15.4.2016. This may be explained.

- (39) C.B.No.12/16-17 is encashed on 29.5.2016 for Rs.1898/- As per the vouchers and receipts, an amount of Rs.1658/- has been disbursed. The balance amount Rs.240/- is seen disbursed on 11.6.2016 as per page No.64 Vol.50 of Cash book. But the supporting documents for the disbursement of Rs.240/- is not seen in Bill. Produce it to Audit.

- (40) On 7.7.2015 an amount of Rs.327261/- had been paid as Hostel fee in Receipt Nos.006863 and 006864. But the receipts are not produced to Audit.

24) Fee Receipt and Cash Book Entry.

- (1) The under mentioned amounts were collected in connection with the B.Tech Admission 2015-16. But the amounts are seen deposited in the Account of Continuing Education Cell (CEC).

<u>Date</u>	<u>Amount</u>
13/7/2015	124200
14/7/2015	129600
15/7/2015	248400
16/7/2015	135000
23/7/2015	16200
24/7/2015	81000
25/7/2015	124200
27/7/2015	16200
27/7/2015	82500
28/7/2015	140700
30/7/2015	5000

Government money should not be deposited to any other accounts. Reason for the lapse should be explained to Audit.

- (2) An amount of Rs.41225/- is seen paid by Head Accountant to Akhil.P, Clerk on 1/8/2015. The action is not in order. Hence the incumbent concerned should remit the amount to the concerned account under intimation to Audit.

(3) The under mentioned amount has been paid to Jithin Krishna.B.S, Clerk of A4 section on 17.9.2015.

<u>Amount</u>
22000
153000
2000
<u>186000</u>
Total: 3630000
=====

Payment of amount to the section clerk is not in order and hence the amount is to be recovered from the incumbent under intimation to Audit.

(4) An amount of Rs.38000/- was paid to Jithin Krishna, Clerk from e-grantz Account as bus fee. Recover the amount from him and report to Audit.

(5) As per chalan No.1363 dated: 1.12.2015 an amount of Rs.2600/- has been remitted to "0202-02-800-94-OR" collected fine for exam fee. But an amount of Rs.1000/- only is posted in Cash Book on 1.12.2015. Explain the details of balance Rs.1600/- to Audit

(6) Chalan No.319 dated: 26.2.2016 for Rs.98300/-

Chalan No.321 dated: 26.2.2016 for Rs.111650/-

Chalan No.325 dated: 26.2.2016 for Rs.92600/-

As per cash Book, the above chalans are remitted. But the chalan receipts are not produced to audit. Explain.

(7) On 13.07.2015 the following DD's are entered in the payment side of Cash Book Vol.51 (Page 01)

<u>DD.No.</u>	<u>Amount</u>
306709	908
306710	1239
306717	593
306715	835
306708	9000
306716	270

But the same is not seen posted in the D.D Register. Explain

(8) On 25.09.2015 DD No.032268 for Rs.2561/- is seen entered in the payment side of Cash Book. But the same is not entered in DD Register.

(9) P.D.Voucher No.12/15-16 and 14/15-16 in connection with the printing charge, but stock entry is not countersigned by Administrative Assistant.

(10) After the introduction of BIMS in treasury, stamped receipts in token of payment is not being got for many payments. Advance stamp receipts should be obtained before the submission of Bill. On 25.5.2016 an amount of Rs.1378776/- had been encashed vide C.B.No.10/16-17. But stamped receipt is received only for Rs.1079421/- Receipt for Rs.299355/- also to be obtained. This is also seen in C B No.13/16-17, dated: 30.05.2016. Though acknowledgement receipt in BIMS obtained on submission of the online bills which are kept in file, stamped receipt will be more valid.

(11) An amount of Rs.4577/- had been cashed on 29.03.2016 vide P.B.No.130/15-16. It has been entered in U.D Pay Register on 1.4.2016. The disbursement details of the same is not seen in Cash Book. Explain.

(12) Vide Bill No.118/15-16 an amount of Rs.38266/- has been encashed on 17.03.2016 and entered in Cash Book page No.15 of Vol.53 as Rs.38226/- There is a missing of Rs.40/- . Explain.

25) GIS Bills

The following GIS Bills are seen encashed. But the disbursement details of them are not available.

1. GIS Bill No.11/15-16 for Rs.68597 c/o.22.12.2015
2. GIS Bill No.12/15-16 for Rs.56425 c/o.29.1.2016
3. GIS Bill No.13/15-16 for Rs.19255 c/o.12.2.2016
4. GIS Bill No.1/16-17 for Rs.13000 c/o.21.5.2016

Explain the disbursement details to Audit.

26) TBI

It is seen that nearly Rupees 3 Lakhs had been spent under TBI Head of Account during 2015-16. Submit a report on the activities initiated related to TBI during 2015-16.

27) Day Book of Stores

- 1) In page No.62 of Day Book Vol.XVI details of UPS Batteries (10Nos) and Battery stand (1No) are entered on 28.11.2015. But the items are seen issued to Library on 24.11.2015 vide Indent No.65/I- (4 days before receipt of the items). This may be explained and reported to the audit.
- 2) In page No.62 of Day Book Vol.XVI details of a Kissan Kraft Grass cutting machine is entered on 30.11.2015. But the indent date is 25.11.2015. This may be explained and reported to the audit.
- 3) In page No.63 of Day Book Vol.XVI the details of a 10 KVA UPS is entered on 30.11.2015. This may be explained and reported to the audit.

It is noted that most of the items are seen entered in Day Book only after the date of issue of items through indents. This is to be avoided. All items must be taken into Day Book and indents should be issued after the date of entry in Day Book.

28) Internal Stock Verification 2015-16 (File No.D5/507/16)**1) Stock Verification of Library Books.**

During the Stock verification of Library Books 2015-16, it is revealed that 66 Books were found missing as per the report submitted by Sri.Abdul Kareem Puthiya Veettil, Associate Professor in Electrical and Electronics Engineering. Steps may be taken to recover the cost of Books with fine from the concerned staff members/Librarian. Recovery details may be reported to the audit immediately.

2) Staff members who had conducted internal stock verification reported that many items are found unserviceable in various sections. But detailed report from all sections in Form- 21, KFC is not seen submitted along with the report. Urgent steps may be taken to prepare detailed list of unserviceable items in all sections in KFC Form- 21. After that steps should be taken to dispose the unserviceable items immediately. The details may be reported to the audit.**29) e-waste**

Steps may be taken to collect the details of e-waste accumulated in various sections. (Especially Computer, Electronics, Electrical Department) The e-waste originated in the institution must be disposed as per the directions contained in Government Order and Government Circular issued in 2015.

This should be given priority. Otherwise it will create serious environmental problem and its impact will be high.

30) Condemnation Board.

Condemnation Board is not meeting in regular intervals. Steps may be taken to convene the Condemnation Board periodically and ascertain Equipments to be condemned and take decisions regarding this. All heads of Departments may be directed to submit detailed list of Equipments/Machineries if any which are to be condemned in regular intervals.

31) T.A Bills

1. Transfer TA Bill 1/15-16 for Rs.10095 cashed on 18.12.2016. Vouchers in support of claiming the transportation, loading and unloading charges are not seen passed and payment certificate is also not seen furnished in the bill. The reason for the same may be explained to Audit.

2. Transfer TA Bill for Rs.4871/- cashed on 3.6.2015.

Payment certificate is not seen attached in the bill.

3. TA Bill No.2/15-16 for Rs.44475/- and Bill No. 3/15-16 for Rs,23014/-

It is seen that TA is given to drivers and Bus cleaners for their regular duty from TA account. They are not eligible for TA for their regular duty. They are paying for their duty as salary. They are eligible for TA if they engaged for special trips in addition to their daily duties.

4. T.A Bill No.1/15-16 for Rs.45006/-

TA claimed in this bill to the following officers are not eligible as detailed below.

1. Smitha.K, Instructor Grade II - paid Rs.2875/-

Eligible amount is Rs.650/- Recover Rs.2225/-

2. Bindhu.P, Trade Instructor – paid Rs.2005/-

Eligible amount is Rs.475/- Recover Rs.1530/-

3. Kunjiraman.K, Trade Instructor paid Rs.2005/-

Eligible amount Rs.475/- recover Rs.1530/-

4.Suchithra.C, Trade Instructor – Paid Rs.3918/-

Eligible amount is Rs.850/- Recover Rs.3068/-

5.Sooraj.G, Trade Instructor – paid Rs.3733/-

Eligible for Rs.650/- Recover Rs.3083/-

The officers accompanying to students, on students tour is not eligible for Road mileage and Train fare as they are travelling along with the students in their vehicles.

32) Staff Details

There is a total sanctioned strength of 100 staff members including part time contingent staff. Out of which the following posts are lying vacant as per the reply submitted to the Audit query.

List of vacant posts as on 1.11.2016

Principal	1
Professor, Electronics & Communication (Electrical Department)	2
Professor, Electronics & Communication (Electronics Department)	1
Associate Professor, Electronics & Communication (Mechanical Department)	3
Associate Professor, Electronics & Communication (Electronics Department)	2
Associate Professor, Electronics & Communication (Computer Department)	2
Assistant Professor, Electronics & Communication (Civil Department)	6
Associate Professor, Electronics & Communication (Electrical Department)	1
Associate Professor, Electronics & Communication	3

(Electronics Department)	
Associate Professor, Electronics & Communication (Computer Department)	2
Workshop Superintendent (Electronics)	1
Clerk	1
Senior Clerk	2
Non Technical Attender	1
Librarian Grade IV	1
Sergeant	1
Tradesman, Wireman (Electronics)	1
Tradesman, TV Maintenance (Electronics)	1
Tradesman, Plumbing	1
Tradesman, Masonry	2
Tradesman, Welding	1
Tradesman, Fitting	3
Tradesman, Carpentry	1
Tradesman, Machinist	1
Tradesman, Automobile	3
Tradesman, Instrumentation	1
Tradesman, Strength of materials	2
Trade Instructor Grade I, EC (Civil Department)	1
Trade Instructor Grade I, EC (Mech. Department)	1
Part-time Sweeper	1
Trade Instructor Senior Grade (EC)	1
Trade Instructor Senior Grade (EE)	1
Total vacant posts:	52

Out of the 11 staff members retired from service during the Audited period of 1.6.2015 to 31.5.2016, the pension benefits of Dr.M.Satyakumar, Principal (Retd.) only is pending for settlement.

There are a total number of 58 staff members who will be retired from service within 5 years (28.2.2017 to 31.3.2022) out of which, 14 are Senior Gazetted Officers and 44 are Non Gazetted Officers.

33) Purchase files

1. In the following purchase files, Invoices are not cancelled, so they must be cancelled and report to Audit.

D2/3094/15, D2/3163/15, D2/3115/15 and D2/3095/2015

2. File No.D2/3065/15 (purchase of Spectro photometer)

Purchased spectro photometer worth Rs.292000/- to the Chemistry Lab on 15.10.2015 from M/s.Alcherry Lab Solutions, Edappally, Kochi. In the file it is seen that a letter had been forwarded to the Supplier stating that the machine is not working from its installation date itself. There arises a question that how did the payment effected without installing the machine and working satisfactorily.

The firm had executed an Agreement in Kerala Stamp Paper worth RS.100/- instead of Rs.200/- The balance amount of stamp paper RS.100/- also has to be obtained from the firm. Report whether the machine is properly functioning now or the firm has replaced the machine. Explanation from the officers responsible to make payment must be obtained and forwarded to audit.

3. D1/3617/15 Payment order was issued on 8.12.2015 for Rs.485000/-.
But the name of firm is not seen in the proceedings. It is against the purchase rules. Clarify to Audit.

4. D2/4453/15

In the work contract for Rs.42809/-

Income Tax and Welfare Fund have not been recovered. Effect recovery and report.

5. D2/4690/15

No purchase Committee minutes seen in the file. Explain?

6. D2/4692/15

As per supply order, the following items ordered. But the rate as per Government Rate is seen different in the bill.

Sl. No.	items	As per supply order	Govt.Rate	Difference
1	Shelf (small)	18950	12790	6160
2	Door for partition	17750	13136	4614
3	Paneling on wall	4418	3270	1148

Reason for not obtaining and verifying with Government approved rate is to be clarified. Obtain and forward the detailed bill showing, Excise duty, VAT, freight charges etc., along with explanation of the officer concerned to the audit.

7. D2/2635/15

The rate of item as per Government Order and final bill No.RHW/15-16/271 dated: 27.10.2015 is different. It is against purchase rules. The taxes if nay must be recorded separately in the bill. Clarification required from the officer concerned.

8. D2/3116/15

Explanation required for difference in the rates of Government Order and in final bill. Tax has not shown separately in the bill.

9. D2/3093/15

Tenders invited for the purchase of equipments for Micropower Lab. Only two tenders received on due date and opened the tenders without extending the tender date or without any effort to get further tenders. Note files is not seen along with the current file.

It is against Store Purchase Manual. Clarification required.

10. D3/4378/12 (CD4)

Rs.1,71,37,753/- received from AICTE for the construction of Hostel for SC/ST students. Cheque sanction Register for AICTE fund is not maintained properly.

11. File No.D2/828/16

Purchase of multi colour Digital Copier cum Printer:-

The machine was purchased on DGS & D Rate contract from M/s.Canon India Ltd., for Rs.2,99,355/- through the supplier M/s.KVR Systems Pvt.Ltd., Kannur. Agreement has been executed with the Supplier, M/s.KVR Systems. Security Deposit has not been received from the supplier. The benefits of Rate contract is only with the company ie., M/s.Cannon India Ltd., M/s.KVR Systems Ltd., Kannur is only an Agent of the company, and hence they are liable to furnish Security Deposit, even though the purchase was on Rate contract. So the Security Deposit amount should be collected from M/s.KVR Systems Ltd, Kannur and report to audit.

12. File No.D3/5662/2015(Aluminum Fabrication Work)

There is a tendency to avoid Tender for purchases/works, for which resort to conduct quotation purchases and splitting of works. In the purchase file referred, there conduct renovation of the roof of Computer Lab with Aluminium section support and fibre sheet for Rs.93500/-. The work was done removing the existing ceiling with thermocol in October 2015.

In October 2015 itself Aluminum Fabrication work had been done in P.G Lab of Mechanical Engineering Department with an amount of Rs.83000/- inviting quotations (file No.D3/5885/15). If there had followed the Rules of Store Purchase Manual, the work/purchase of the same category would have been

invited competent Tenders and will be resulted in the financial gain to Government. This type of splitting of works/purchase should not be entertained in future.

13. File No.D1/2003/15(Purchase of Lab Equipment)

Tenders invited for the supply of Lab equipments to Electrical measurement Lab of Electrical Engineering, Department with an Approximate amount of Rs.423950/- and cost of Tender form was Rs.945/- (Sales Tax Not collected) Agreement is seen executed. EMD had been collected. Six firms participated in the Tender process. Tenders opened on 17.11.2015. The least rate was Rs.444100/- including VAT.

Different firms quoted different rates for different items. Purchase had been effected by splitting items. Tabulation Statement has not been kept in file.

Supply order issued to the following six firms.

1. M/s.Vrisha Electrical sales –	4 items Rs.51296/-
2. M/s.Elomatics Enterprises, Ernakulam –	11 items Rs.62365/-
3. M/s.Davies Electricals –	2 items Rs.10,000/-
4. M/s.Monal Trading Company –	4 items Rs.45850/-
5. M/s.Scientific Enterprises, Ernakulam –	1 item Rs.12714/-
6. M/s.Cherans –	<u>1 item Rs.37785/-</u>
Total:	23 items Rs.<u>220040/-</u>

Out of these, payments was effected only to 2 firms (1) M/s.Elmatic Enterprises Rs.62365/- (2) M/s.Scientific Enterprises, Ernakulam Rs.12714/- The remaining 4 firms have not supplied items and the purchase is not effected fully. EMD of the failed firms have not been forfeited till date. No fine or penalty

realized from the failed firms. Report whether the purchase of other items have been effected. State whether they are necessary items or not.

14. File No.D1/3187/15 (Purchase of oil injected Electrical Air compressor):-

The equipment was purchased to the Lab of Mechanical Engineering Department. Administrative Sanction for the purchase was issued by the Principal for Rs.3 Lakhs, meeting the expense from 34(OC)(3) Plan fund. Cost of Tender form was Rs.630/-. Sales tax not collected. Received 3 Tenders. The details of PAC and EMD are not mentioned in Tender Notice. The lowest amount quoted was M/s.Geekay Pneumatics Pvt. Ltd., for Rs.298000/- and offered one year warranty. S.D Rs.14900/- collected as Bank Guarantee. Agreement have been signed in Kerala Stamp Paper worth Rs.200/-. Whether the EMD amounts of the failed firms have been refunded and the machine is functioning properly. Report to Audit.

15. Purchase of e-journals:-

It is seen that purchase of e-journals have been made for Rs.2285601/- (Rupees Twenty Two Lakhs, Eighty Five Thousand, Six Hundred and One only) during the year 2015-16 and for Rs.180085/- (Rupees One Lakh Eighty Thousand and Eighty Five only) during the first six months of 2016-17 to the Central Library of the College. The Audit observes that there is no any special advantage to the student community from this invest. The accessibility of the e-journals is not wide spread. It will be successful only if there is access for visiting e-journals at any time at any place as far as possible to students in the premises of campus including hostels. Necessary steps should be taken to make the availability of e-journals more effective than that in the present status.

16. Limit of Local Purchase:- The Government have raised the limit of local purchase to Rs.15000/- in 2014. Utilizing this opportunity the institutions are

conducting purchases for Rs.14990/- at a time, overcoming the procedures of inviting Quotations or Tenders. In Government Engineering College, Kannur also these types of local purchases are seen effected continuously. In a single Contingent Bill claims of huge amount is seen preferred with different proceedings each for just below Rs.15000/-. The requirement for each item to be purchased in a year should be prepared in advance during April, of the year and a purchase plan should be made for avoiding frequent local purchases.

34) Contingent Bills

1. C.B.No.6/15-16 for Rs.109406/-

The payment made was not authenticated. Explain the reason to audit.

2. C.B.No.11/15-16 for Rs.70180/-

An amount of Rs.7200/- is seen sanctioned as Taxi charges to the Driver of the hired vehicle KL 59 A/4143/as rent for trip. As TA/DA was already paid to Dr.Abhijith Sarkar, the Taxi charge paid Rs.7200/- is not admissible. Hence, recover the amount from the officer concerned, remit the same to Government account and report to audit.

3. C.B 14/15-16 for Rs.543136/-

It is seen that there are 18 Electricity connections in the college in the name of one consumer. It is against the Government norms. Government have insisted to take only one Electricity connection to an institution except in the case of Hostels and Quarters. As the procedure followed by the institution in this matter is not in order, take urgent steps to reduce the number of Electricity connections to maximum two or three or take one H.T connection and report to Audit.

4. C.B.No.65/15-16 for Rs.12800/-

Uniform allowance is being paid to Watchmen regularly. But they are not seen wearing the uniforms while on duty. Hence, the uniform allowance paid to them have to be recovered and report to the audit.

5. C.B.No.19/16-17 – Rs.3514436/-

Amount claimed for 12 firms and disbursed. But stamped receipts were not seen in the bill.

6. C.B.No.17/16-17 Rs.1178330/-

Stamped receipt are not seen in the bill.

7. CB.No.16/16-17 Rs.191225/-

An amount of Rs.168425/- (42130 + 126295) has been drawn from 34 OC-NP for paying the insurance amount of 3 College buses. This is not admissible. The expenditure relating to bus must be met from bus account. Therefore draw the amount from the bus account and refund to Government Account and report.

8. CB.No.22/15-16 – Rs.189858/-

An amount of Rs.139936/- +29655 drawn from 34 OC-NP for remitting insurance premium of college bus. It is not admissible as there is bus fund in existence. Refund the amount to Government account and report to Audit.

9. CB.No.27/15-16 – Rs.9058/-

Rs.9058/- claimed from 34 OC NP towards Petrol charge of College Car. It is not admissible. The expenditure must be met from 45 POL – NP. Give explanation.

10.CB.No.51/15-16 – Rs.146714/-

An amount of Rs.69943/- + 35779 + 39064/- drawn from 34 OC-NP for remitting insurance premium of College bus. It is not admissible. Recover the amount from bus account and remit to Government Account and report.

35) Bus Advance Register

The following advances paid to Bus Secretary have not been settled till date.

Sl. No.	Payment Date	Sanction No. & Date	Amount
1.	15/5/2015	6/15-16, 15/5/2015	Rs.15000/-
2.	15/5/2015	6/15-16, 15/5/2015	Rs.15000/-
3.	3/6/2015	11/15-16, 28/5/2015	Rs.10,000/-
4.	8/4/2016	5/16-17, 8/4/2016	Rs.15000/-
5.	17/10/2016	45/16-17, 17/10/2016	Rs.22000/-

Entries regarding advance should be rounded off after settlement. Periodical verifications should be done by Superintendent, concerned. Page certification of the Register is not made.

36) Register of Advance from Bus SB A/c.

The following advances paid from the Bus SB Account for remittance of electricity charges have not been recouped till date. Explain?

Sl. No.	Date	Sanction No	Amount
1.	29/7/2013	45/13-14	49064
2.	15/6/2015	15/15-16	271844
3.	8/1/2016	67/15-16	211863
4.	9/2/2016	72/15-16	237070
5.	3/3/2016	83/15-16	65600

6.	5/4/2016	3/16-17	279125
7.	8/4/2016	6/16-17	11488
8.	8/8/2016	29/16-17	215172
9.	8/9/2016	37/16-17	279089

37) Log Book of Vehicles:-

In log Book of office cars, there must have the signatures of both the service availed officer and of the Driver. The Senior Superintendent who is in-charge of the verification of cash book of Bus Account is not seen verifying the log books properly. Random checking of fuel consumption of vehicles has to be done and report.

38) KTU Acquittance Vol.I

Page certification is not made. The receipts and disbursement through the acquittance are not authenticated by the supervisory officers during cash Book verification.

39) CFR

CFR is maintaining properly to a certain extent. But in some cases the columns of B.Tech students of 2012-13 are seen blank as detailed below:

1. Abhishek Singh Adm.No.129135
2. Jinchu.J, Adm.No.128753
3. Junaima, Adm.No.128766
4. Arjun, Adm No.129055

The Fees details of B.Tech Lateral Entry students in CFR Vol.VII page No.9 to 13 are incomplete. There are no fees/sanction details in respect of Remya.V,

(Adm.No.13L011). Admission Number 129097 (Nija.K.P, M.Tech Student) fees was not remitted. Explain.

40) SD/EMD Register

The EMD/SD Registers of D1 and D2 purchase sections are not seen page certified. The SD/EMD Demand Drafts and Bank Guarantees are seen kept idle among the pages of EMD Register. Some Demand Drafts of SD/EMD are not seen released as per the SD/EMD Register (Releasing details are not noted).

Eg: DD.No.0488892 dated: 20.10.2015 for Rs.3841/- of M/s.Kumar Home Appliances, Kannur in file No.D5/2393/15.

The following SD/EMD amounts are kept idle in the EMD Register:

- (1) DD for Rs.4000/- dated: 20.10.2015 of Vijaya Bank of M/s.Computer Care. Kannur.
- (2) DD for Rs.1500/- of M/s.Akshaya Associates, Thalassery in file No.D2/4691/15
- (3) DD for Rs.2500/- dated: 29.12.2015 of M/s.Nikshan Electronics, Kannur.
- (4) DD(4 Nos) for a total amount of Rs.9500/- of file No.D2/1308/16.
- (5) DD for Rs.9351/- of M/s.Rubco, Kannur and DD for Rs.13500/- of M/s.M.K.Electrical Agencies, Malappuram dated: 25/2/2015 of file No.D1/4377/14.
- (6) DD for Rs.5900/- dated: 9.10.2014 of M/s.Mech Lab Equipments in file No.D1/3530/15.
- (7) DD (3 Nos) of August 2015 for a total amount of Rs.2981/- of file No.D1/3053/15.
- (8) DD(2Nos)of August 2015 for a total amount of Rs.4950/- of file No.D1/3055/15.

- (9) DD(2 Nos) of September 2015 for total amount of Rs.5626/- of file No.D1/3030/15.
- (10) DD.No.981526 dated: 12.11.2015 for Rs.2500/- of file No.D1/3108/15.
- (11) DD(2 Nos) of November 2015 for a total amount of Rs.7516/- of file No.D1/2003/15.
- (12) D.D (2 Nos) dated: 20.2.2016 for a total amount of Rs.9908/- of file No.D1/6833/15.

The following Fixed Deposit Receipts of SD/EMD Register are kept in the custody of Head Accountant.

Sl.No. in Regr.	Amount	Year
1757	27000	2011
1795	1000	2011
1824	725	2012
1825	540	2012
1826	900	2012
1858	623	2012
1871	1000	2012
1880	600	2012
1885	13400	2012
1888	7200	2012
1889	4100	2012
1891	8939	2012
1894	20800	2013
1895	7000	2013
1907	600	2013

1910	16000	2013
1936	37342	2014
1960	10740	4/2015
1961	69000	4/2015
1964	20000	3/2015
	Total Rs: 247509/-	

In addition to the above, there are 36 Nos Bank Guarantees kept idle in the hands of Head Accountant for long years. The details of SD/EMD amounts relating to the period before 2010 are not known.

The D.D of SD/EMD amounts have to be got revalidated from the Banks concerned. Proper intimation should be given to the firms in Registered post with Acknowledgment card mentioning a cut date for receipt. Provide a grace period of one month to collect the amount. If there is no response, all the revalidated D.D's should be deposited to Government account in Treasury. Likewise, intimate the firms about their F.D certificates kept in this office and to give direction to receive it within a specified date. Keeping of SD/EMD Demand Drafts in Register is not a good practice. The S.D amount should be deposited in Treasury under "Civil Receipts". EMD's of failed firms should be returned to them on time. It is the duty of section clerk and Accountant.

41) HBA

The papers related to HBA in respect of the employees who are to retire from the service in near future should be collected from the Directorate/concerned offices on time so as to avoid unnecessary delay in issuing NLC to them. This is noticed in many institutions.

Hostel and Staff Quarters and Canteen

There are good hostel facilities for boys and girls. Staff Quarters are also there very near to the campus. Quarters are fully occupied with staff. Canteen facilities are available to both students and staff.

General observation of the Audit

The Accounts, Purchase and store keeping sections have to improve their efficiency in work. Lapses from the part of supervisory officers are also to be rectified and give proper guidance to clerical staff under their control.

CONCLUSION

Government Engineering College, Kannur having academic excellence is one of the best Engineering Colleges in Kerala which facilitates 5 B.Tech courses and 4 M.Tech level courses. As depicted in the walls in the entrance to main building of the college, the institution has a vision. There feels comparatively a friendly and disciplined atmosphere among the students and staff. There is a calm and quiet atmosphere in the campus. The aspiring student community is trying to make this institution a unique one in the world of Technology.