

TECHNICAL EDUCATION QUALITY IMPROVEMENT PROGRAMME

GOVERNMENT ENGINEERING COLLEGE KANNUR

STATURORY AUDIT OBSERVATIONS FOR THE FY 2014-2015

Administration of TEQIP

- Principal : Dr.Syam Prakash V
- TEQIP Co-coordinator:-Dr. P Mahesh Kumar
- Nodal Officers:-
 1. Procurement : - Dr.Shahin M
 2. Finance : - Dr. B Rajeevan
 3. Academic : - Dr. T.D John
 4. Civil Works :- Dr. VI Beena
 5. Equity Assurance: - Sri. Nidheesh N

GENERAL OBSERVATIONS

SL No	OBSERVATIONS	AUDITORS REMARKS	MANAGEMENT REPLAY
I	The Institute is maintaining its accounts in cash basis.	General Procedure as per Financial Management Manual issued by MHRD.	Not Required.
II	The institute is not annexing the actual bus tickets and train tickets. Instead they are claiming the TA as per KSR rules.	Each faculty/experts can claim their TA/DA according to their grades prescribed in relevant rules. But the same should be supported by actual bills. Taxi Bills Should be annexed in case of Taxi Travels .But the institute in most cases is not annexing any trip sheets for travels, instead of this they are claiming Rs.16 per km as per the Govt Order.	
III	The Documentation must be in the format as per the government rules .In most cases the submission received from the departments is attached in separate file.	The Institute is required to keep the submission received from the departments in payment voucher file so as to link the payment voucher with submission.	
IV	The tally voucher numbers are not in order with the payment vouchers in physical form.	There should be clear linkage between the tally vouchers and the payment vouchers in physical copy so as to understand the transaction.	
V	The Payment made under the head “ Academic Support to Weak Students “ for remedial classes conducted is paid in the name of EAP Coordinator. The institute is not maintaining any receipt for the individual faculties. Moreover submission received from each faculty for their claim in respect of remedial class is handled by EAP Coordinator and there is no documentation for the same in TEQIP Office.	The institute is required to maintain a separate receipt for each faculty in case of payment of remuneration instead of paying the same to a single person. Submission from each faculty is to kept in the file in which its payments related.	

• PROCUREMENT OF ASSETS/EQUIPMENTS/EBOOKS...ETC

SL No	OBSERVATIONS	AUDITORS REMARKS	MANAGEMENT REPLAY												
I	<p>During the period 2014-15,college has awarded a contract to L4 vendor,M/s Integrated Instruments & Services ,Muvattupuzha.The price quoted by lowest bidders is as follows.</p> <p>L1 Prompt Machine Tools- 241479 L2 Scientific Enterprises - 347020 L3 Elmactics Enterprises -457671</p> <p>As per our evaluation specifications for the product given by L1, L2 and L3 matches with specifications given in Invitation for Quotation.</p>	<p>College could not give reasonable justification for selecting L4 vendor. Had college selected L1 vendor, cost could have been saved up to Rs227871.</p>													
II	<p>College has awarded the following contracts to L4 vendors</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Package no.</th> <th style="text-align: center;">Package name</th> <th style="text-align: center;">Awarded to</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">2</td> <td style="text-align: center;">CTM</td> <td style="text-align: center;">Integrated Instruments & Services</td> </tr> <tr> <td style="text-align: center;">29</td> <td style="text-align: center;">PLC Trainer Kit</td> <td style="text-align: center;">MTAB,Chennai</td> </tr> <tr> <td style="text-align: center;">131</td> <td style="text-align: center;">FPGA Boards & Related Software</td> <td style="text-align: center;">CoreEl Technologies,Banglore</td> </tr> </tbody> </table>	Package no.	Package name	Awarded to	2	CTM	Integrated Instruments & Services	29	PLC Trainer Kit	MTAB,Chennai	131	FPGA Boards & Related Software	CoreEl Technologies,Banglore		
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III	<p>College made payments for 5 civil works having package no108,110,112,113 and 115 during 2014-15.The entire contract price is paid to the contractors without deducting the contributions to welfare fund.</p>	<p>College should deduct income tax ,sales tax and contribution to welfare fund before making payment to contractors.</p>													
IV	<p>In some cases there are significant difference in M book and Bill Of Quantity.</p>														
V															

• FACULTY & STAFF DEVELOPMENT PROGRAMMES

SL No	OBSERVATIONS	AUDITORS REMARKS	MANAGEMENT REPLY
I	An external faculty development programme on "knowledge management, practice & application" attended by Mr .Hemachandran (Workshop Suprent) N on 18-22 November 2013 amounting to Rs.68503/-.	1. During the course of our audit we observed that Ship Bill amounting to Rs.14700/- of which original invoice is not found. Hence it is disallowed.	
II	An external faculty development programme on ""Program on human resource training and development" attended by Mr .Hemachandran (Workshop Suprent) on 28 October 2013- 1 November 2013.	The Programme attended by Mr.Hemachandran N is not a subject oriented programme as per our view.Instead it can be considered as a management capacity development programme. So proper classification is to be done.	
III	An external faculty development programme on "FP on solar photovoltaic field engineers" was attended by faculty from 25 th to 30 th November 2013.	Excess Auto Charges Claimed by the faculty amounting to Rs.212/- is disallowed. Maximum permissible limit is Rs.8/km as per Govt. Rules.	
IV	An external faculty development programme CEP course on 'Energy Management' was attended by Mr.Sailesh from 18 th to 22 nd November 2013.	Boarding Pass for flight travel is not attached . Hence amount of Rs.4683/- is disallowed.	
V	TA expense relating to Meeting organized by SPFU for the III cell co coordinators amounting to Rs.5780 (Voucher No.658&600 is not coming under FSD.	Any expense relating to meetings/workshop organized by the NPIU/SPIU is should be under the head IOC. So Proper Classification is to be done	
VI	Registration fee of Rs.4000 paid to Dr.Govindan P AP in ME.	Original Invoice not found for the same. Only a duplicate copy is annexed. So	

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		Registration fee amounting Rs. 4000/- is not allowed. {Note : Ref: Voucher No.678:	
VII	Registration fee of Rs.2000 /-paid to Dr.Govindan P AP in ME.	Original Invoice not found for the same. Only a duplicate copy is annexed. So Registration fee amounting Rs. 2000/- is not allowed. {Note : Ref: Voucher No.681:	
VIII	BOG meeting expense :(Invoice dated 07.08.2014) Room Rent of Rs2622 were incurred for Dr. P Mahesh Kumar (TEQIP Co coordinator)	Accommodation Bill for the in-house faculty is not allowed. The Maximum permissible limit is Rs.1000 per day as accommodation charges.	
IX	An in house " workshop on 'Astronomy and night sky' conducted by the institutions on 25/01/2014 .	An amount of Rs4800 is incurred as food expenses.But food bill is dated 29.01.2014. Hence it is not allowed.	
X	An in house STTP on 'recent advances in power system' was conducted by the institution during 16 th to 20th December 2013	1.Excess Taxi Fare Claimed Rs.2772/- is not allowed 2. Excess amount spend on Training Material & Stationary Provided to Faculty is Rs.19969/- (Laptop Bag and Book) is not allowed.	
XI	STTP on 'MasterCAM & solid works - 2014'	Excess amount spend on training material and stationary is Rs.10500/- is not allowed.	
XII	Registration Fee of Rs.1000/- For the Second National Conference held at GEC Kannur paid to In-house Faculty Dr.Govindan P	Proper Receipt voucher for the same is not furnished. So the same is not allowed.	
XIII	STTP on 'Recent trends in bioenergy-2014'(RTIBE 2014) conducted during 24-28 March 2014.	Excess Training Materials and stationary claimed Rs.9800/- is not allowed	

• ACCADAMIC SUPPORT FOR WEAK STUDENTS

SL No	OBSERVATIONS	AUDITORS REMARKS	MANAGEMENT REPLAY
I	Remedial Class payments amounting to Rs.64800/- on 29.04.2014.	Attendance register for taking remedial class is not found. Moreover payment is made to EAP Coordinator as a single payment not to respective faculties.	

• **INSTITUTE INTERATION WITH INDUSTRY (III CELL)**

SL No	OBSERVATIONS	AUDITORS REMARKS	MANAGEMENT REPLAY
I	Travelling allowance of Rs 3500/- claimed as petrol expense in connection with campus placement by M/s Tata Consultancy Services.	Traveling in connection with campus placement is not allowed as per PIP. So Rs. 3500 is disallowed.	
II	An in house programme "Kerala state entrepreneurship meet" conducted by the institutions during 28-29 march 2014 of which Rs.481004/- is spend.	1. TA bill amounting to Rs.38102/- in connection with distribution of brochures in various districts is not supported by any external vouchers. Hence is not allowed. 2. TDS not deducted for payment to Aster ad media of Rs.98080/- in connection with event management. And it is subject to TDS under section 194 c of IT Act 1961.	
III	Industrial training of faculty at Keltron component complex ltd amounting to Rs.112,236/-	The Institute is signed MOU with Keltron component complex ltd. So registration fee Rs.112,236/- paid to the company is subject to TDS under section 194 C of the Income Tax Act 1961. {Note: Ref: Voucher No.681 dated 08/08/2014.}	
IV	Workshop on 'ARM architecture and programming' conducted during 8-10 march 2014 (3 days)by M/s Cranes software international pvt ltd Bangalore amounting to Rs.63955/-	Remuneration to an expert firm for minimum is limited to Rs.10, 000/- (Rupees Ten Thousand only) for a day. No other payment/reimbursement by way of travel, boarding and lodging. Remuneration includes TA /Honorarium/ Loading but limited to Rs.10000/-. In this Case institute is paid 1.Rs.24000:Honararium 2.Rs.13088: TA	

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		3.Rs.3400 : Lodging Total Payment amounting to RsRs.40488/- but for a 3 day programme the remuneration is limited to Rs.30000/-.Therefore 10,488/- is not allowed .	
V	Campus Placement Program me Conducted by M/s Tata Consultancy Services	TA Bill is not allowed for Rs.2500/-	
VI	Campus recruitment by Nest Technologies	Travelling Allowances and Lodging expense is not allowable amounting to Rs.26717/-	

• INTERNATIONAL TRAVEL SUPPORT SCHEME

SL No	OBSERVATIONS	AUDITORS REMARKS	MANAGEMENT REPLAY
I	Presentation of paper at International conference on harnessing technology in Caledonian college of engg, Muscat by Dr K M Peethambaran amount Rs. 36946/-	Approval From SPFU is obtained. But as per guideline by NPIU the institute is required to obtain approval from MHRD.	
II	Presentation of paper at International conference on harnessing technology Caledonian college of engg, Muscat Dr T D John amount Rs. 36946/-	Approval From SPFU is obtained. But as per guideline by NPIU the institute is required to obtain approval from MHRD.	
III	Geo congress 2014 at Atlanta, USA by Dr Vandana Sreedharan amounting to Rs 249415/-	Approval From SPFU is obtained. But as per guideline by NPIU the institute is required to obtain approval from MHRD.	
IV	Presentation of paper titled 'A reliable system for non-contact ECG measurement with minimal power line disturbance on ICBET 2014 at Penang, Malaysia by Ahammed Muneer K V amounting Rs. 78469/-	Approval From SPFU is obtained. But as per guideline by NPIU the institute is required to obtain approval from MHRD.	
V	Presentation of paper at	Approval From SPFU is obtained. But as	

	Valencie,Spain amounting to Rs. 218480/-	per guidelined by NPIU the institute is required to obtain approval from MHRD.	
VI	'HEFAT 2014' international conference on heat transfer,fluid mechanics and thermodynamics amounting to Rs. 222711/-	Approval From SPFU is obtained.But as per guidelined by NPIU the institute is required to obtain approval from MHRD.	
VII	Presentation of paper on 'Dynamical systems and differential equations held at Madrid,Spain amounting to Rs.157361/-	Approval From SPFU is obtained.But as per guidelined by NPIU the institute is required to obtain approval from MHRD.	
VIII	Presented a paper on 'Compaction behavior of organo clay amended sand bentonite mixtures' in 7th international congress on environmental geotechnics by Rs. 256189/-	Approval From SPFU is obtained.But as per guidelined by NPIU the institute is required to obtain approval from MHRD.	