

DEPARTMENTAL AUDIT REPORT ON THE ACCOUNTS OF  
GOVERNMENT ENGINEERING COLLEGE, WAYANAD FOR THE PERIOD FROM  
01/04/2014 TO 31/05/2016

The Departmental audit of accounts of Government Engineering College, Wayanad for the period from 1/4/2014 to 31/5/2016 was conducted by the Audit wing of the Directorate of Technical Education, Thiruvananthapuram, consisting of the following officers during 18/10/2016 to 27/10/2016.

1. Sri.K.K.Chandrakumar – Accounts Officer(Audit)
2. Sri.M.R.Ajithkumar – Junior Superintendent, Audit(Engg.College)
3. Sri.Anil Babu – Junior Superintendent, Audit(Poly)
4. Sri.A.Vidhukumar – Senior Clerk
5. Sri.Anoop – Clerk

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

PART - I

**INTRODUCTION**

The Government Engineering College, Wayanad was established in November 1999 with 4 Engineering Degree Branches of study in the 25 Acres of land at Thalappuzha in Mananthavady Taluk. The College is functioning in 3 building blocks built without loosing the natural beauty of Western Ghats. There are separate hostels for boys and Girls, Staff Quarters for principal and HOD's and have College Canteen facility in the campus. Availability of the service of 4 College buses provide more advantage to the students. There had remarkable academic gains in the results of final B-Tech examination of last year.

The officers mentioned below were held the charges of this Institution during the Audited period.

Sl. No	Designation	Name	Period from - to
1	Principal	Dr.B.Anil Dr.V.S.Anitha Dr.Abdul Hameed	1.4.2014 to 17.5.2014 19.5.2014 to 31.3.2016 1.4.16 onwards
2	Administrative Assistant	C.A.Raveendran Ramesan Maroli C.A.Raveendran	1.4.2014 to 31.8.2014 1.9.2014 to 12.12.2014 15.12.2014 onwars
3	Accounts Officer	K.K.Chandrakumar	19.12.2012 to 31.05.2016

4	Senior Superintendent	V.M.Aravindakshan Muhammed Arangoth R.Suoarsan	1.4.2014 to 22.6.2014 29.6.2015 to 03.03.2016 14.03.2016 to 31.5.2016
5	Chief Accountants	V.Babu T.Abdul Rahman N.Pradeepan Sivadasan Kulangarakandy K.J.Thomas	1.4.2014 to 4.6.2014 30.6.2014 to 5.4.2015 6.4.2015 to 28.6.2015 29.6.2015 to 2.2.2016 31.3.2016 to 30.4.2016
6	Head Accountants	P.K.Krisharaj Muhamed Sameer Sajimon.C.V Muraleesharan.S	1.4.2014 to 25.7.2014 30.7.2014 to 21.4.2015 29.4.2015 to 14.12.2015 15.12.2015 to 31.5.2016

**COURSES OFFERED BY GOVERNMENT ENGINEERING COLLEGE,  
WAYANAD**

**B-Tech**

BRANCH	SANCTIONED INTAKE	FEES WAIVER INTAKE	TOTAL INTAKE
Computer Science	60	1	61
Electronics & Communication	120	2	122
Mechanical	60	1	61
Electrical & Electronics	60	1	61
<b>TOTAL</b>			<b>305</b>

**B-Tech(Evening Course in self financing Basis)**

Electronics Engineering - 30 seats

**M.Tech (2011-12 onwards)**

1. Computer Science Engineering - 18 seats
2. Electronics & Communication Engineering(Intake 18 seats)

**Ph.D**

Electronics and Communication Engineering (2 Seats)

**ESTABLISHMENT DETAILS**

The following posts are lying vacant as on 01/10/2016

Sl.No	Name of post	Number of Vacancy
1	Professor in Electronics	1
2	Associate Professor in Electronics	1
3	Assistant Professor in Electronics	7
4	Associate Professor in Computer Science	2
5	Assistant Professor in Computer Science	2

7	Associate Professor in Mechanical Engineering	1
8	Assistant Professor in civil Engineering	1
9	Computer Programmer	1
10	Librarian Grade II	1
11	Librarian Grade IV	1
12	Sergeant	1
13	Clerk	1
14	Store Attender(NTA)	1
15	NTA Office	1
16	Instructor in Electronics	1
17	Tradesman in EC,EE,Computer (2 each)	6

The classes are conducting by appointing guest faculty in concerned subjects obtaining special sanction from Director of Technical Education, Thiruvananthapuram. Necessary steps have to be taken to appoint permanent staff in the above said vacant posts.

## PART - II

### 1) PENDING AUDIT FILES

#### (a) Departmental Audit

Sl.No	File Number	Period of Audit
1	A1/2412/2012	1.4.2009 to 31.3.12
2	A1/1926/2013	1.4.2012 to 31.3.2013
3	A1/4494/2014	1.4.2013 to 31.3.2014

#### (b) A.G's Audit

1	A2/3471/2009	Audit Report dated 30.9.2009
2	A1/723/2011	Audit Report dated 28.2.2011
3	A1/2177/2016	Audit Report dated 19.7.2016

Necessary steps should be taken to send reply to the Audit paras in time, maximum within 30 days from the date of receipt of an Audit Report. A separate Audit section should be constituted in the office consisting a clerk and Chief Accountant/Technical Storekeeper. That office did not give even an interim reply to the audit paras (file.No.A1/4494/2014) of the Departmental audit conducted in 2014. Many reminders were sent from this office and Government Secretariate, Thiruvananthapuram. The Department as well as the Government is viewing this irresponsibility seriously.

4	Senior Superintendent	V.M.Aravindakshan Muhammed Arangoth R.Sudarsan	1.4.2014 to 22.6.2014 29.6.2015 to 03.03.2016 14.03.2016 to 31.5.2016
5	Chief Accountants	V.Babu T.Abdul Rahman N.Pradeepan Sivadasan Kulangarakandy K.J.Thomas	1.4.2014 to 4.6.2014 30.6.2014 to 5.4.2015 6.4.2015 to 28.6.2015 29.6.2015 to 2.2.2016 31.3.2016 to 30.4.2016
6	Head Accountants	P.K.Krisharaj Muhammed Sameer Sajimon.C.V Muraleesharan.S	1.4.2014 to 25.7.2014 30.7.2014 to 21.4.2015 29.4.2015 to 14.12.2015 15.12.2015 to 31.5.2016

**COURSES OFFERED BY GOVERNMENT ENGINEERING COLLEGE,  
WAYANAD**

**B-Tech**

BRANCH	SANCTIONED INTAKE	FEES WAIVER INTAKE	TOTAL INTAKE
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<b>TOTAL</b>			<b>305</b>

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**Ph.D**

Electronics and Communication Engineering (2 Seats)

**ESTABLISHMENT DETAILS**

The following posts are lying vacant as on 01/10/2016

Sl.No	Name of post	Number of Vacancy
1	Professor in Electronics	1
2	Associate Professor in Electronics	1
3	Assistant Professor in Electronics	7
4	Associate Professor in Computer Science	2
5	Assistant Professor in Computer Science	2

## STAFF DEVELOPMENT/ASSOCIATION FEES

Athletic Fee	89286
P.G.Development Fund	271100
College Development Fund	1715
Women Study Unit	1715
Terminal Exam	79782
Drawing Board/Sheet	112777
Calendar	36883
Visual Education	41670
Association Fee	53829
Magazine	72065
College Union	19880
Miscellaneous/Stationery	-38613
C.D.M.Tech	151500
C.D.B-Tech	791253
Temporary Remittance	726966
Book Bank Fund	56500
<b>TOTAL</b>	<b>24,68,310</b>

### **8) FBS**

Annual Reconciliation of FBS account is not seen made till date. Though 3 staff members are subscribing to the scheme, as per Salary bill of 9/2016, the entries are not made in FBS Broadsheet after 31.3.2015. Necessary entries should be made and report to audit. Ensure early settlement of FBS benefits to retired staff.

### **9) P.A.REGISTER**

The sanctioned amount in P.A.Account of the Institution is Rs.1000/-. Now there is no Cash Balance in P.A.Rs.1000/- had been paid as Advance to A.A. on 17/6/2016 for purchasing A4 size white papers locally for the works related to KTU affiliation. In the P.A.Register there were the proceedings and submission for the Advance kept safely. But the voucher/Bill for Rs.1000/- is not seen attached. So the Audit suspects that the purchase had been effected. Immediate steps should be taken to recover or recoup the P.A.advance of 17/6/16 and report to Audit.

### **10) STAMP ACCOUNT**

The Audit physically verified Stamp Account and found correct. It is found that the monthly closing Balance of Stamp Account is not being verified by the A.A.

### **11) NATIONAL PENSION SCHEME(NPS)**

As per the Pay Bill of 9/2016, 14 staff members are subscribing to NPS. But No Register is seen opened for recording the monthly subscription details. A Register should be opened for NPS Register, which will be useful in future.

Cash Balance as on 18.10.2016 was Rs.220723/- which is physically verified by the Senior Finance Officer. Out of which, more than Rupees 2 Lakhs is kept undischursed in students Aquittance Vol.19 and 20. Necessary steps should be taken to disburse the amounts and report to Audit.

**MAIN IRREGULARITIES FOUND IN CASH BOOK ARE AS FOLLOWS**

- (1) On 25/4/2015 Rs.39630/- encashed vide P.B.No.10/15-16. But the date is NOT marked in Treasury Bill Book.
- (2) In Cash book, on 11/4/2016 it is mentioned "No Receipts". But in Treasury Bill Book 3 Bills have been encashed on 11/4/16. Details there to have been entered in Cash book on 13/4/16.
- (3) On 12/2/16,Details of 3 Bills have been entered in Treasury Bill Book
- (4) On 22/2/16, Details of 2 Bills have been entered in Treasury Bill Book
- (5) On 14/3/16, Details of 1 Bill have been entered in Treasury Bill Book
- (6) On 18/3/16, Details of 1 Bill have been entered in Treasury Bill Book
- (7) On 19/3/16, Details of 6 Bills have been entered in Treasury Bill Book
- (8) On 29/3/16, Details of 1 Bill have been entered in Treasury Bill Book
- (9) On 31/3/16, Details of 1 Bills have been entered in Treasury Bill Book

But these Bills were NOT seen entered in Cash Book in the above dates. Explain the reason to audit.

Details of Demand Drafts received from Entrance Commissioner and that towards Security Deposit/EMD are not entered in Cash book. They are recorded only in D.D.Register. All the amounts which may be cash/Cheque/D.D. have to be routed through Cash Book. There is no need of Special effort for this. When D.D. is received in office from Entrance Commissioner's office, the Academic Section should hand over the D.D to the Head Accountant immediately and the Head Accountant should record it in D.D. Register as well as in the receipt column of Cash book and present the D.D. through Chalan receipt in Government Treasury for Transfer Credit and treat it as debit and record it in the debit column of cash book in the very same day itself. In February 2014, a D.D for Rs.16,68,325/- was received from Entrance Commissioner. But it was not entered in credit/Debit columns of Cash book. Even now, this practice is continuing. So steps should be taken to make entries in cash Book as and when Demand Drafts/Cheques are received.

### 13) ALLOTMENT//OPERATOR REGISTER

On verification, the unspent balance amounts as per Allotment Register are not seen Surrendered to Director of Technical Education, Thiruvananthapuram in time during 2014-15 and 2015-16. Explain.

### 14) RECONCILIATION OF EXPENDITURE

As per the documents submitted to the Audit, reconciliation of expenditure upto June 2016 had been made and copy forwarded to Senior Finance Officer, Directorate of Technical Education, Thiruvananthapuram on 19/8/2016.

As per the Reconciliation statement of Expenditure as on 31.3.2016, the expenditure in Non-Plan Heads during 2015-16 was Rs.717,36,832/- and in the Plan Head there had the expenditure of Rs.2,00,95,410/- and the Grand Total was Rs.91832242/-

### 15) ANNUAL STOCK VERIFICATION

Necessary steps should be taken to solve the defects found out in the Annual Stock Verification 2015-16 and report to Audit.

### 16) T.A. REGISTER

T.A. Register is not maintaining in the instituton. So necessary steps should be taken to open T.A Register in prescribed form and report to Audit.

### 17) AUDIT OBJECTION REGISTER

Audit objection Register is maintained. Its way of maintaining is NOT satisfactory. Steps should be taken to maintain it properly as per rules.

### 18) STOCK REGISTER OF RECEIPT BOOKS

The Audit found that there are 5 Nos. TR-5 Receipt Books, 29 Tuition Fee Receipt Books, 16 Bus fee Receipt Books and 5 Hostel fee Receipt Books in stock as on 21/10/2016.

### 19) GATE SCHOLARSHIP

In the bank account opened at SBI Mananthavady for GATE SCHOLARSHIP, there have not seen any transaction of scholarship amount during 2015-16. The account is using only for the online submission of KSEB Bill amounts of the institution to Vydyuthi Bhavan, Thiruvananthapuram. Please explain.

## 20) BANK ACCOUNT

In the Bank account opened at SBI, Mananthavady for KTU activities there is a balance amount of Rs.503173/- as on 16.7.2016 and no transaction is found in Bank Pass book thereafter.

## 21) E-GRANTZ

In the bank account opened at SBI, Mananthavady for E-Grantz there is a Cash Balance of Rs.381403/- as on 17.10.16. Necessary steps should be taken to draw the amount from bank and disburse/remit the same in treasury and report to audit.

## 22) CFR

Education concession details of many students are NOT seen recorded in CFR from 2013-14 admission onwards.

Fee details of Shri.G.Unnikrishnan(Adm.No.11 D030) are NOT recorded in the CFR of M.Tech Course. Fees details of two Ph.D students are NOT recorded in CFR.

## 23) C.D.REGISTER(M.Tech)

(a) As per C.D Register Vol.III page No.251, the details of only 18 M.Tech students of 2011-12 are available. There after No details are recorded. Out of the said 18 M.Tech students, Caution Deposit of 4 of them had been disbursed on 2/2/16 (Ad.no.11 D 005,31,35 and 39) through P.D.Vouchers and NOT by affixing signature of the students in C.D. Register column. There find No authentication of Administrative Assistant in C.D. Register in these columns. The C.D. amount Rs.4000/- was seen directly transferred to Alumni Association, on Receipt from the Treasurer, Alumni Association(P.D.voucher). Consent letter of the student is not seen.

## C.D.REGISTER B.Tech

(b) As per the C.D.Register, the Caution Deposit of the students of 2008-09, 2009-10, 2010-11 admission are NOT disbursed. It is seen that on 2/2/2016, the C.D.of 136 B.Tech students of 2011-12 had been directly transferred to Alumni Association on receipt from the Treasurer, Alumni Association. There were No signature or consent of students and authentication of Administrative Assistant in the columns concerned in the C.D.Register. Explain.

## 24) LIBRARY

In the College library, there have more than Seventeen thousand books. E-books and E-Journals are also there. The Automatic Teller System(RFID) worth about Rs.4 Lakhs installed by KELTRON is NOT functioning. The audit



viewed that the e-books are not accessible in the computers of college library. The audit view that there is no special advantage as envisaged by AICTE, if the e-books and e-journals are accessible only in college library. This facility should be available in the computers of the students also. Then only, they can easily utilize the service of e-books and thus the expenditure becomes fruitful. Now, only a small portion of students avail this service. Necessary steps are to be taken to widen the accessibility of the e-journals and e-books to all the students of the institution even without visiting library.

## **25) EVENING B-Tech COURSE**

As per G.O(Rt) No.1824/2013, H.Edn, TVM, dated 4/9/2013, B-Tech evening course in Electronics and Communication Engineering in self-financing manner has been started in Government Engineering College, Wayanad during 2014-15 with an intake of 30 students. More than 20 students joined for the course. But some of them were discontinued their study. It is seen that the fees collected from the discontinued students are not recorded in CFR. Though, the course was started in self-financing basis, the remuneration to teaching faculties and office staff are meeting from the salary Head of Government allotment. This is a serious irregularity. Explain whether there is any supporting order from the Department/Government to make use of Government money for conducting Part-Time/Evening B-Tech Courses in self - financing basis. If there is no relevant Order in this regard, necessary steps may be taken to make good the loss sustained to Government on account of remuneration paid from Government allotment.

As per the statement submitted to the audit, the total fees collected from 2014-15 to 2016-17 is a total amount of Rs.839000/- (Rupees Eight Lakhs, Thirtynine Thousand only). An amount of Rs.707760/- (Rupees Seven Lakhs Seven Thousand Seven Hundred and Sixty only) have been spent upto June 2016, from 2203-00-112-93-01-Salaries(Non-Plan). But it is not clear that the fees collected had been remitted to government treasury, Explain to Audit.

## **26) GIS**

As per the Statement submitted to the audit, the submission to GIS Account of some incumbents are NOT in accordance with the Government order issued in September, 2016. Necessary steps should be taken in this regard and report to audit

## 27) PTA FUND

According to the statement submitted to audit, the total income of PTA from 1.4.2015 to 31.5.2016 is Rs.50,64,810/- (Rupees fifty Lakhs Sixty four Thousand eight hundred and Ten only). Out of which Rs.29,66,907/- has already been spent. Rs.11,69,331/- (Rupees Eleven Lakhs sixty Nine Thousand three hundred and thirty one only) have been given as Advances to office, college Bus, Hostel, NSS, TEQIP, etc. and have a Cash Balance of Rs.928572/- (Rupees Nine Lakhs Twenty Eight thousand, Five Hundred and Seventy two only). The Audit find that the Advances from PTA are NOT get recouped in time. As per the Government order issued in 2015, the PTA fund is also come under the purview of Government money and hence the Advances should be recouped within maximum 3 months. Otherwise, 18% of penal Interest is to be realized from the officers concerned. The Advances paid in July, 2015 is still pending for recoupment. Necessary steps should be taken to get recouped the Advances at the earliest and report to the audit.

## 28) ATTENDANCE REGISTER

Many irregularities are found in the maintenance of Attendance Register. The punching machines installed are NOT functioning. Hence punching Statements are also NOT available. In the Attendance Register monthly carry over of casual leaves are NOT made properly. The Office Attendants conduct Treasury Duty and receive T.A. But no marking is seen in the columns of Attendance Register. The A.N. portion of the columns are kept blank without marking O/D or T/D. In all institutions one attendance Register is used for an entire year. But, here in 2014, monthly wise attendance registers were seen used for office and all Departments. The reason for this action has to be explained to Audit. There found mistakes in the calculation of casual lave of Shri.M.V.Seethanathan, Librarian during July, August 2015. Rectify this and report to Audit.

On verification of Attendance Registers of 2014,2015 and 2016 the columns in Attendance Registers of the following staff are kept blank, without marking leave/reason. As salary had already been paid to these staff, this is a serious mistake from the part of the controlling officer. Rectify the mistakes and send copies of the relevant pages of the attendance registers to audit. This type of negligence should be avoided in future.

## 2014 (COMPUTER)

Valsaraj.K.S, Assistant Professor	6/1/14 to 31/1/14
Dr.V.S.Amitha, Professor	13,20 to 24, 27 to 31 in October 2014
Smitha Karunan, Assistant Professor	23/10/14
Dr.Anitha.V.S, Professor	4/11/14 to 30/11/14
Prabhakaran, Tradesman	10/11/14 to 14/11/14
Dr.V.S.Anitha, Professor	1/12/14 to 31/12/14

## 2015 (COMPUTER)

Casual Leaves are NOT carried over to next months page.

Jyothi, Computer programmer	3,4,5 of June 2015
Madhu.K.P, Assistant Professor	15/9/2015
Shabeer.K.P., Assistant Professor	2/9/2015
Jyothi.T, Computer Programmer	2/9/2015
Prasad.M.V, Tradesman	2/9/2015
Sajithkumar.K.B, Trade Instructor	3,17,31 of October 2015
Sankaran Namboodiri, Tradesman	3,31 of October 2015

## NOVEMBER 2015

Shabeer.K.P, Assistant Professor	3,23,24
Madhu.K.P, Assistant Professor	9/11/2015
Abid Theruvath, Computer Programmer	3 to 6,9 to 13, 17 to 20
Jaikumar.K.K, computer Programmer	3 to 6,9,25 to 28
Rajeswary.V.P, Instructor	11,25 to 27
Sajith Kumar.K.B, Trade Instructor	3,11,16
Sankaran Namboodiri, Tradesman	3,4,9,30
Prasad.V.V, Tradesman	11/11/2015

## DECEMBER 2015

Madhu.K.P, Assistant Professor	7 to 11, 28 and 29
Dhanya Raj.P, Asistant Professor	7 to 11, 28 and 29
Abid Theruvath, Computer Programmer	28 and 29
Jaikumar.K.K, Computer Programmer	1 to 4, 14 to 18, 31
Rajeswary.v.P, Instructor	15,16
Sajithkumar.K.B, Trade Instructor	2 to 4, 10,28,29,31
Sankaran Namboothiri, Tradesman	1 to 4, 10, 28 to 30
Prasad.V.V, Tradesman	1 to 4, 14, 30 to 31

## 2015 (APPLIED SCIENCE)

Dr.Sabin.P.Joseph, Assistant Professor	22/1/15
Mathew Mecheril, Assistant Professor	16,22 of January 2015 and 6/3/15
Aswathy.P.A, Assistant Professor	21/8/15
Dr.Sabin.P.Joseph, Assistant Professor Aswathy.P.A, Assistant Professor Mathew Mecheril, Assistant Professor	2/9/2015

**2015 (NON INDUSTRIAL STAFF)**

Pradeepan.N	30/4/15
M.V.Thomas	30/4/15
P.K.Pramod	27,30/4/15
C.Shaji	30/4/15
Dhanya.M.A.	30/4/15
A.J.Jini	30/4/15
Sainava Karikandy	30/4/15
K.V.Chandran	22/4/15
K.Mahija	5,26/12/2015

**2016 (MINISTERIAL STAFF)**

Rajesh.K, Gardener	Casual Leave Not counted properly
Babu.P.K.	9/3/16, 10/3/16
Muhammed Arangath	Casual Leave NOT Marked properly
Thomas.K.J	Leave NOT marked

**2016 (TEACHING STAFF)**

Jai Kumar.K.K, Computer Programmer	14 to 18/3/16
N.Balan, Electronics Department	4, 8 to 15 and 29 to 31 of March 2016

**2015 ELECTRICAL**

Subash.P.T, Trade Instructor	22/1/15
Vishal.M.J, Assistant Professor	16/2/15
Sony.M.G, Assistant Professor	16/2/15
Lalgi Gopi, Assistant Professor	16/2/15
Remya Sukumaran, Assistant Professor	16/2/15
Suresh.K.Damodaran	2/9/15
Manojkumar.M.V	2/9/15
Elizabeth Cheriyan	22/9/15, 23/9/15
Sajitha.M	6/11/15
Dr.Manu.V, Associate Professor, Mechanical	27to30/1/14,21to 22/2/14
Prasanth.V.S, Associate Professor, Mechanical	3,4,11 to 30/6/14
Mohandas.V.P, HOD, Mechanic	30/6/14, 19/9/14
Dr.R.Wilbert	29/12/14
Bobby.P.S, Tradesman Civil	29/12/14
K.V.Sivadasan	8,9 and 11/1/14
Shilpi.M	15,29, 30/12/14
Laiju Lukose	28/3/16
Ragesh.P.D, Associate Professor Civil	27/6/16 to 10/7/16

### 2015 (MINISTERIAL STAFF)

Pradeepan.N	30/4/15
M.V.Thomas	30/4/15
P.K.Pramod	27,30/4/15
C.Shaji	30/4/15
Dhanya.M.A.	30/4/15
A.J.Jini	30/4/15
Sainava Karikandy	30/4/15
K.V.Chandran	22/4/15
K.Mahija	5,26/12/2015

### 2016 (MINISTERIAL STAFF)

Rajesh.K, Gardener	Casual Leave Not counted properly
Babu.P.K.	9/3/16, 10/3/16
Muhammed Arangath	Casual Leave NOT Marked properly
Thomas.K.J	Leave NOT marked

### 2016 (TEACHING STAFF)

Jai Kumar.K.K, Computer Programmer	14 to 18/3/16
N.Balan, Electronics Department	4, 8 to 15 and 29 to 31 of March 2016

### 2015 ELECTRICAL

Subash.P.T, Trade Instructor	22/1/15
Vishal.M.J, Assistant Professor	16/2/15
Sony.M.G, Assistant Professor	16/2/15
Lalgi Gopi, Assistant Professor	16/2/15
Remya Sukumaran, Assistant Professor	16/2/15
Suresh.K.Damodaran	2/9/15
Manojkumar.M.V	2/9/15
Elizabeth Cheriyan	22/9/15, 23/9/15
Sajitha.M	6/11/15
Dr.Manu.V, Associate Professor, Mechanical	27to30/1/14,21to 22/2/14
Prasanth.V.S, Associate Professor, Mechanical	3,4,11 to 30/6/14
Mohandas.V.P, HOD, Mechanic	30/6/14, 19/9/14
Dr.R.Wilbert	29/12/14
Bobby.P.S, Tradesman Civil	29/12/14
K.V.Sivadasan	8,9 and 11/1/14
Shilpi.M	15,29, 30/12/14
Laiju Lukose	28/3/16
Ragesh.P.D, Associate Professor Civil	27/6/16 to 10/7/16

It is noted that entries including names, roll numbers, designation and scale of pay of each member, should be written above his name. Public Holidays, Sundays and vacation period should be clearly marked in the attendance Register. Page certification of each Register should be made.

The above mentioned drawbacks should be rectified and reported to Audit with photocopies of relevant pages. The controlling officer should be more vigilant on maintaining attendance Registers in future.

### **29) FEES RECEIPT BOOK:**

(1) Total amount of each receipt should be written in words, as well as in figures. Details of students (class and year/sem) must be written in the fee Receipts.

(2) Amount collected vide Fee Receipt No.606593 on 4/06/2014 is shown in the Daily Collection Register and cash book on 2/06/2014, ie. two days before. This is to be explained.

(3) The total amount shown in the fee receipt book is not seen signed by the AA/Superintendent. This is to be done everyday. Daily total of the collection is to be written in the Fee Receipt book with the initials of AA/Superintendent.

(4) **Fee Receipt No.607196 to 607207:** In all the receipts, the amount collected is noted as 10800/- and corrected as 9800/-. Total amount in the Daily Collection Register is shown a Rs.107800/-(9800x11). But the daily total shown in the Receipt Book is (Rs.119800). Please explain this. The correction in the fee receipts is to be avoided in future.

(5) On 11/9/2014 vide fee Receipt No.607208 and 607209 Rs.One lakh (Rs.50000+Rs.50000) Collected as liquidated damages from two students. On 16/09/2014, 27/9/14, 13/10/14 etc. the amount is collected using TR-5 Receipts. Explain the reason for using two types of receipts. Actually the amount is to be collected using TR-5 Receipt and remitted to Revenue account.

(6) **Fees receipt book no.8:** In Fee Receipt No.607239 to 607400 and Book No.9,10,11,12,13 the entries are seen printed. This is done by detaching the pages serially numbered in duplicate. This is highly irregular. Explanation from concerned staff member should be obtained and reported to the audit.

There is chances of malpractices during the printing process. This type of receipts should be written in hand with carbon paper. Modern Electronics receipts can be issued using special softwares which can be verified later. The method adopted for this printing cannot be verified later. Therefore, this must be avoided.

(7) As per Fee Receipt No.58182 to 58244 dated 22/04/2014 an amount Rs.875/- (eight hundred and seventy five only) is collected as cost of Fee forms. But in Daily Collection Register and cash book it is entered and 835/- The balance Rs.40/- must be recovered from the staff member and report to the audit.

(8) As per Fee Receipt No.58182 to 58379 dated 22/04/14 the total amount collected is Rs.157040/- ( $26 \times 20 = 520 + 172 \times 910 = 156520$ ) But as per Daily Collection Register Vol.VIII page 242, Rs.145470/- is seen remitted. The balance amount Rs.11570/- is to be recovered from the Head Accountant and remitted to Government account. The details may be reported to the audit.

**(9) As per fee receipt book:** Receipt No.58369 to 58379 Rs.910/- is collected. But in Daily Collection Register, the collected amount is Rs.20/- only per receipt (11 receipts). This may be explained and reported to the audit.

(10) In Fee Receipt Book No.140 Original fees receipts from No.058182 to 058200 are not issued to the students. This may be explained.

(11) In TR-5 Receipt No.324905 the original receipt is cancelled. But as per Daily Collection Register Rs.20/- is collected and remitted. This is to be explained and reported.

(12) Vide TR-5 Receipt No.324913 to 324915 dated 21/7/2015 collected Rs.70/-. But it is not seen entered in Daily Collection Register of that date. In other dates also it is noticed that the amount collected through TR-5 Receipt is not entered in Daily Collection Register. This is not a good practice. All amounts collected through TR-5, and fee Receipt must be entered in Daily Collection Register, in future.

### **(30) BUS ACCOUNT**

**RECEIPT BOOKS OF BUS ACCOUNT:** Total of Daily collection should be written in the receipt book with initials of the concerned officer.

**(31) STOCK REGISTER:** In Stock Register of Chemistry Lab, there is no signature of the receiver. In every page, the receiver should affix his signature against each entry in the register and report.

### **(32) PURCHASE FILES**

**(1) File No.D2/6602/2016:** Purchase of login Register for CSE Department. It is seen that the items are not taken into stock. Stock certificate is not seen in the office copy of the bills.

**(2) FILE No.D2/5268/15:** Purchase of Toner for CSE Department. The item is not seen taken into day book of the institution. Stock certificate regarding the entry in Day Book is necessary. Explain this.

(7) As per Fee Receipt No.58369,6274, dated 22/2014 a amount Rs.875/- (Eight hundred and Seventy five only) is collected as cost of Study forms. But in Daily Collection Register and cash book it is entered and 835/- The balance Rs.40/- must be recovered from the staff member and report to the audit.

(8) As per Fee Receipt No.58182 to 58379 dated 22/04/14 the total amount collected is Rs.157040/- ( $26 \times 20 = 520 + 172 \times 910 = 156520$ ) But as per Daily Collection Register Vol.VIII page 242, Rs.145470/- is seen remitted. The balance amount Rs.11570/- is to be recovered from the Head Accountant and remitted to Government account. The details may be reported to the audit.

**(9) As per fee receipt book:** Receipt No.58369 to 58379 Rs.910/- is collected. But in Daily Collection Register, the collected amount is Rs.20/- only per receipt (11 receipts). This may be explained and reported to the audit.

(10) In Fee Receipt Book No.140 Original fees receipts from No.058182 to 058200 are not issued to the students. This may be explained.

(11) In TR-5 Receipt No.324905 the original receipt is cancelled. But as per Daily Collection Register Rs.20/- is collected and remitted. This is to be explained and reported.

(12) Vide TR-5 Receipt No.324913 to 324915 dated 21/7/2015 collected Rs.70/-. But it is not seen entered in Daily Collection Register of that date. In other dates also it is noticed that the amount collected through TR-5 Receipt is not entered in Daily Collection Register. This is not a good practice. All amounts collected through TR-5, and fee Receipt must be entered in Daily Collection Register, in future.

### **(30) BUS ACCOUNT**

**RECEIPT BOOKS OF BUS ACCOUNT:** Total of Daily collection should be written in the receipt book with initials of the concerned officer.

**(31) STOCK REGISTER:** In Stock Register of Chemistry Lab, there is no signature of the receiver. In every page, the receiver should affix his signature against each entry in the register and report.

### **(32) PURCHASE FILES**

**(1) File No.D2/6602/2016:** Purchase of login Register for CSE Department. It is seen that the items are not taken into stock. Stock certificate is not seen in the office copy of the bills.

**(2) FILE No.D2/5268/15:** Purchase of Toner for CSE Department. The item is not seen taken into day book of the institution. Stock certificate regarding the entry in Day Book is necessary. Explain this.



13) FILE No.D2/3967/15: (Purchase of consumables). It is noticed that items purchased through local purchase for various sections are not seen entered in Day Book of General store. Stock certificate of the Store Keeper is necessary. Items are directly taken in to the stock register of the concerned sections. This is to be avoided. All items purchased must be entered into the Day Book of Stores and then issued to the concerned sections with proper indent.

**(4) FILE No.D2/3967/15**: (Purchase of items for Series Test). As per proceedings No.D2/3967/15/GED/WYD dated 09/09/2015 Payment Sanction is accorded for Rs.14023/-. But, the secretary, Wayanad Government Engineering College Co-operative Society has reported that two bills are pending with the office (Rs.14023 and Rs.2100/-) on 26/11/15.

Report the reason for the non payment of the amounts.

**(5) FILE No.D2/6679/2015**: Purchase of 1KVA UPS for Ladies Hostel. Details of payment made to M/s.Esquire Associates, Thrissur are not seen in the file. Report whether the amount is paid to the firm.

**(6) LOCAL PURCHASE FILES**: On verification of local purchase files, it is noticed that most of the items are not entered in the Day Book. They are directly entered in the department stock register and stock certificate is issued by the concerned staff member.

All items purchased with Government money must be entered in the Day Book of Stores. It is seen that in most of the files the file ends with a bill/voucher from the firms. The details of payments made/receipt etc. are not seen attached to the file. Therefore all the files are incomplete.

After making payment, when the actions relating to the purchase is over steps should be taken to close the file. From the files submitted, it is not clear whether the payment is done or not.

**(7) FILE No.D1/2630/15/GEC,WYD**: Purchased furniture from M/s RUBCO for Rs.761563/-. Principal is not competent to issue A.S/P.S for the amount. As per delegation of powers furniture worth 2 Lakhs only can be purchased by DTE. A.S. from Government should have been obtained for this purchase. Explain this and report to Audit

**(8) D1/5470/15**: Purchased 40 Computers for Rs.1456172/- violating the delegation of purchase power of Principal. Explain.

### **33) CONTINGENT BILLS**

**(1) CB No.04/2014-15**: for Rs.1631/- (Electricity Charges) There is only a copy of proceedings attached. Passed for payment and cancelled copy of Bill are to be attached to the bill and report.

(2011) No. 11/2014-15: Contingent bill passed. The bill is not attached.

(3) CB No.7/14-15: Passed and cancelled Electricity Bill for Rs.155353/- and receipt from KSEB should be attached to the file and report.

(4) CB No.14/2014-15: Passed and cancelled telephone bills to be attached.

(5) CB No.15/14-15: Receipt for Rs.4900/- from the Wayanad District Printing and Publishing Society Ltd. Mananthavady is to be attached to the contingent bill and reported to the audit.

(6) CB No.16/14-15: Receipt for Rs.3850/- from M/s Zygonet System, Kalpetta and for Rs.3100/- from M/s Unicorn Infotel Pvt.Ltd. may be obtained and attached to the Bill.

(7) CB No.19/14-15: Receipt for Rs.504/- from M/s Karvy Data Management System is not seen attached with Bill.

(8) CB No.21/14-15: Passed and cancelled telephone bills for Rs.167/- and Rs.514/- are to be attached to the bill.

(9) CB No.22/14-15: Passed and cancelled Electricity bill for Rs.19452/- is to be attached.

(10) CB.No.24/14-15: Receipt for Rs.2200/- from M/s APS Marketing Company required.

(11) CB No.26/14-15: Electricity Bill for Rs.7700/-passed and cancelled bill and receipt from KSEB required.

(12) CB No.27/14-15: Receipt for Rs.1970/- from M/s Neo Electricals, Mananthavady required.

(13) CB No.29/14-15: Telephone bills for Rs.167/- and Rs.448/- passed and cancelled copies are to be attached to the bill and report.

(14) CB No.32/14-15: An amount of Rs.4602/- is drawn for the purchase of refreshment items for principal. The amount is debited to the Head of Account 2203-00-112-81-34-OC(3)-OI-Non Plan. Report whether the Principal is authorized to purchase refreshment items for his use with Government money from this Head of Account. This may be explained.

(15) CB No.33/2014-15: Passed and cancelled Bills for Rs.7492/-, Rs.7193/- and Rs.7305/- from BSNL should be attached and reported.

(16) CB No.34/14-15: Pssed and cancelled bills for Rs.78634/-, Rs.70988/- and Rs.50650/- should be attached to the bill and reported.

(17) CB No.36/14-15: Passed and cancelled bill for Rs.77480/- from KSEB should be attached to the bill and report.

(18) CB No.39/2011: Passed and cancelled bill for Rs.800/- from M/s. Amount of Rs.800/- is claimed as per bill attached to the bill.

(19) CB No.40/14-15: Receipt for Rs.485/- from M/s Karvy Data Management System required.

(20) CB No.51/14-15: Passed and cancelled bill from KSEB for Rs.86210/- required.

(21) CB No.55/14-15: Passed and cancelled bill for Rs.7546/- from BSNL required.

(22) CB No.66/2014-15: Telephone Bill for Mobile No.9400006414 for the month of September 2014 is passed for Rs.177/- excess amount claimed Rs.10/- may be recovered from the Principal and report.

(23) CB No.67/14-15: Purchased refreshment items for the Principal for Rs.1850/- debiting the expenditure to the head of account 2203-00-112-81-05-OE(4)-01 Non Plan. Explain the authority.

(24) CB No.108/2014-15: Telephone charges mobile No.9400006414 claimed Rs.177/- Excess claimed Rs.10/- Recover and report.

(25) CB No.118/2014-15: An amount of Rs.1307/- is remitted as Building tax at Thavinjal Grama Panchayath. Explain.

(26) CB No.121/14-15: Telephone charges for mobile No.9400006414 claimed is Rs.177/- (Order No.D1/16410/2012/DTE dated 26/5/2012) Recover Rs.10/-

(27) CB No.45/2015-16: An amount of Rs.426/- is claimed as Telephone charges for mobile No.9400006414. The admissible amount is Rs.167/- Excess amount claimed is Rs.259/- and it may be recovered from the Principal.

(28) CB No.30/2015-16: An amount of Rs.426/- is claimed as Telephone charges for mobile No.9400006414. Excess amount claimed is Rs.259/- (426-167). This may be recovered from the principal and reported to the audit.

(29) CB.No.56/15-16: An amount of Rs.426/- is claimed as Telephone charges for Mobile No.9400006414. Excess amount claimed Rs.259/- may be recovered from the Principal and reported.

(30) CB.No.66/15-16: An amount of Rs.426/- is claimed as Telephone charges for Mobile No.9400006414. Excess amount claimed Rs.259/- may be recovered from the Principal and reported.

(31) CB No.75/15-16: An amount of Rs.378491/- is paid to M/s KELTRO, Thiruvananthapuram for modernization of Library by installing RFID card and other connected equipments.

The equipments have been installed during September 2015. But till now the system is not working. It is directed to furnish explanation for lapse from the part of concerned staff members. The expenditure incurred without feasibility study is objected.

Urgent steps should be taken to repair the equipments installed and report to the audit, otherwise the loss sustained to Government should be made good by appropriate method.

(32) CONTINGENT REGISTER 2014-15: No indication of dates of encashment and authentication of Administrative Assistant in CB.Nos.145,146 and 150.

(33)CB No.77/15-16:

An amount of Rs.436/- is claimed as telephone charges for mobile No.9400006414. Excess amount claimed Rs.259/- may be recovered from the Principal and report to the audit.

(34) CB No.90/15-16: An amount of Rs.426/- is claimed as Telephone charges for mobile phone No.9400006414. Excess amount Rs.259/- may be recovered from the Principal and report to audit.

(35) CB No.105/15-16: An amount of Rs.438/- is claimed as Telephone charges for mobile No.9400006414. Excess amount Rs.271/- may be recovered from the Principal and reported to audit.

(36) CB No.110/15-16: An amount of Rs.1307/- is claimed as Telephone charges for mobile No.9400006414. Excess amount Rs.1140/- (1307-167) may be recovered from the Principal and reported to audit.

(37) CB No.123/15-16: An amount of Rs.449/- is claimed as Telephone charges for mobile No.9400006414. Excess amount Rs.282/- This may be recovered from the Principal and reported to audit.

(38) CB No.128/15-16: An amount of Rs.428/- is claimed as Telephone charges for mobile No.9400006414. Excess amount Rs.261/- may be recovered from the Principal and reported to audit.

(39) CB No.07/16-17: Telephone charges of mobile No.9400006414 Rs.428/- claimed. Excess drawn Rs.261/- may be recovered from the Principal and reported to audit.

## GENERAL OBSERVATIONS

The sub vouchers in contingent Bills are NOT cancelled after payment.

### 34) CASUAL LEAVE REGISTER.

1. Casual Leave Register of office staff submitted is incomplete and not authenticated by the sanctioning authority. This is to be rectified and reported.
2. Casual Leave Register from other departments WERE Not available. Strict instruction must be issued to maintain Casual Leave Register in all Departments.

### 35) SERVICE BOOKS

**(1) JAMES.P.J, Senior Clerk:** First appointment details are not entered in the Service Book history page. His date of promotion as UDC was changed from 1/10/12 to 4/1/13. The excess pay drawn by him is not seen recovered till date. Recover the excess pay drawn in lump and report to audit, immediately.

**(2) K.V.CHANDRAN, LIBRARIAN GRADE IV:** He joined duty as Librarian Grade IV on 30.06.2011 after relieving from the post of Police Constable. His scale of pay in the post of Police constable was Rs.13900-24040. But the scale of pay of Librarian Grade IV is Rs.11620-20240. Therefore he is not eligible to get pay protection in the post of Librarian Gr.IV. Hence his pay is to be regulated accordingly. Recover the excess pay paid to him and report to audit(KSR Rule - 37(b) and GO(P)211/05/fin dated 11.05.2005

**(3) SURESH.P, WATCHMAN:** He had appointed as watchman vide Order No.E2/550/13 dated 2/5/13 and joined duty on 13/05/2013. But his appointment is not regularized till date. On verification of the File, it is seen that the person was involved in a criminal case and sentenced for 7 years rigorous imprisonment and availed bail from High Court and filed appeal before High court, Kerala. At the time of joining duty at Government Engineering College, Wayanad, he was on bail. It is seen that the officers concerned of Government Engineering College, Wayanad did not obtained the police verification report from the party and not verified. As per the rules, he was not eligible to join in Government service, as he was convicted for 7 years rigorous imprisonment. He is still continuing in service. Therefore personal explanation is to be obtained from the officers(Section clerk, Establishment Superintendent, Administrative Assistant) for the lapse and forward to audit, with the remarks of the principal.

**(4) NAKKARULLARI, PTS:** His educational Qualification is not seen entered in the Service Book. It should be done and report to audit.

**(5) GIREESH KUMAR.O, PTS:** His Educational qualification is not seen entered in the Service Book. It should be done and report to audit.

**(6) RAMLATH.K.A.PTS:** Educational Qualifications are NOT entered in her Service Book.

**(7) USHA.K.E,PTS:** Her pay was fixed in the scale of pay Rs.8200-13340 instead of Rs.9340-14800. She is eligible to get the scale of pay Rs.9340-14800. Reason for the change of scale is to be explained.

**(8) SREELAL KAKKANATTU, PTS:** Not sanctioned eligible pay scale. Explain.

**(9) VASANTHAKUMARI KELOTH,PTS:** Educational Qualification is not entered in the Service book. It should be done and report to audit.

**(10) AMBUJAKSHAN.S, TRADESMAN:** He was appointed as Tradesman in by transfer on 20.01.2015 while he was working as peon. As he was posted to vacation Department from 20/1/2015 he is not eligible for Earned Leave from 1/6/2014 onwards. It is seen that his Earned Leave was calculated upto 31/10/2014. Recalculate the Earned Leave upto 31/5/2014 and report to audit. (Note(4) to Rule 81, part-I, KSR)

**(11) KRISHNAPRASAD.V, TRADE INSTRUCTOR:** In page No.24 of Service Book, it is recorded that Shri.Balan.N, Trade Instructor has availed HBA for Rs.9,37,000/- and authenticated by Administrative Assistant. Please furnish the details of loan availed and its recovery with copy of sanction order to audit for further verification.

**36) AMENITY BUILDING (FILE NO.D2/219/01):** PWD had handed over the Amenity building on 26/9/2013 vide letter No.B2/7/2003(A). It is seen that an amount of Rs.10,00,000/- (Rupees Ten Lakh only) was sanctioned for the additional works and repair of the building. The copy of A.S and estimates are not seen in the file. If there is any repair work to be done, it must be carried out by the contractor, because the defect was noticed within the liability period. Hence steps may be taken to realize the cost of repair works done during the liability period, from the contractor through PWD. The present stage of the work and payment details may be obtained from PWD and report to audit. As per the request of SBT, Mananthavady, Rs.36,000/- was expended by the Principal for making arrangements for Installing ATM Counter. But till date the ATM is not installed. Take urgent action in contact with the General Manager, SBT for installing the ATM.

An amount of Rs.3,16,981/- was expended for purchasing furniture viz Table-16, Cot-16, Chair-16, Almara-8 for Amenity building. Eight rooms are