

UNIVERSITY OF CALICUT

(Finance Branch)

AUDIT REPORT OF CENTRE FOR CALICUT UNIVERSITY TEACHER EDUCATION AT VATAKARA, KOZHIKODE DISTRICT FOR THE YEAR 2019-2020

27472/FIN-INT.AUDIT-2/2020/Fin

24.09.2020

Principial	; Muraleedharan.P
Administative Officer	; Swapna.K.O
Teachers	; 8 (on contract base)
Librarian	; 1 (on contract base)
peon	; 2 (Rotation after two months)
Audit Team	; Sri.Baiju V.C. Section officer
	; Sri.Manojkumar T. (ASO)
	; Sri. Sajeevan T.V (ASO)
	; Sri.Midhun Krishna.(Assistant)

As per orders of the Finance Officer, Internal Audit Wing has visited at the CUTEC, Vatakara, Kozhikode District on 10/08/2020 and 11/08/2020 and verified all records and registers maintained in the office during the financial year 2019-2020. Findings are furnished below

1.CASH BOOK REGISTER

On verification of cash book it is noted that the financial transaction of the centre is with SBI Convent Road Branch with current account No.57034432349. As per cash book the closing balance on 31.03.2020 is Rs. 9,48,616.50.and no difference was find out when compared to Bank statement. The reconciliation details on 12-12-2019 was not attested by the Principal and Administrative officer. Therefore, action must be taken to change the current account to Saving account and attest the reconciliation details.

2.E-GRANT REGISTER

On verification of E-grant register it is found that all the transaction of E-grants is with SBI A/C No.57034432349. We didn't get E-grants account statement for verification. E-grants distribution has not been recorded systematically. Immediate action must be taken to correct the E-grant register.

3.CHEQUE ISSUE REGISTER

Cheque register maintained for recording the details of issuance of cheque. On verification, it is seen that one cheque leaf with No128057 has been cancelled and it was verified and found no anomaly, another cheque with No.12858 issued on 19.10.2019 to Sukanya K as E-grant amount

was not properly recorded in cheque slip. So necessary action should be taken to rectify the correction.

4.ACESSION REGISTER

On verification of accession register of library it is found that there have been 5866 books and 427 dissertations in stock. Out of 5866 books 415 are unserviceable as they are damaged and 30 books have been missed. Hence, urgent steps are to be taken to bind the damaged books and make them as serviceable. Details of the missing books and the action taken to find out them should be informed.

5.ADMISSION REGISTER

An admission register is kept in the centre, the sanction strength of candidates is 50. The centre is running in full strength. The full address and other details are not recorded in the admission register. Hence, it is advisable to record the address and E-grant details in the register for easy access.

6.PTA REGISTER

The centre is maintaining a PTA register. On verification, it is noted that the transactions of PTA fund is operated through Vatakara Rural Bank, Puduppanam Branch with A/C No.102080003171. As per the PTA Cash book and Pass book the total balance is 1,53,086. No difference and anomalies were noted.

7.ANSWERSCRIPT REGISTER

The centre has maintained an answer script register. On verification the same it is found that the stock entry of the scripts are kept in code wise. The last exam conducted in the centre is on 22nd June 2020 of 4th sem Bed exam. As per this date the total balance of Main sheet is 5284 and additional sheet is 1882. But the Chief Superintendent has not signed the register, Hence urgent steps has to be taken to correct the same.

8.TR 5 REGISTER

On verification the register it is find out that the cente has not been using TR 5 since 17.08.2017 as per the direction of KSAD.

9.AUDIT OBJECTION REGISTER

As per Art 63 (b) Vol.I KFC an audit objection register must be kept in the office to record audit report, objection, reply, objection dropped etc. The centre is not keeping such a register. Hence, it is advised to keep an audit objection register in the centre.

10.INCUMBENT REGISTER

Incumbent register is not seen maintained at the centre. Hence, it is directed to keep an incumbent register and update it with current details.

11.STOCK REGISTER FOR FURNITURE AND OTHER OFFICE STORES

The centre is not keeping a stock register for furniture and other office stores. Every centre must maintain a stock register in prescribed form as per KFC18. The receipt and issue of the item should be recorded in the register, Head of the centre have to conduct physical verification periodically, the details of damaged and unserviceable article and action taken for the disposal of such item should be recorded in the register.

12.REGISTER FOR CONTINGENT BILLS AND VOUCHERS

Although the centre has maintained contingent bills and vouchers,they are not keeping a register to record the details of bills and vouchers. Every item of contingent expenditure should be recorded in a register in Form 10 KFC. While maintaining the same the principles as laid down in Article 104 to106 of the KFC should be followed. The centre is working in a self owned building.

Reply to the points noted in sl no.1,2,3,4,5,7,9, 10,and 11 may be forwarded to Fiance branch within four weeks, so that Internal Audit Wing can proceed further in this regard.

Jugal Kishor K

Finance Officer