

REPORT ON AUDIT CONDUCTED AT THE DEPARTMENT OF ENVIRONMENTAL SCIENCE
IN CALICUT UNIVERSITY CAMPUS ON 21-11-2019 AND 22-11-2019

Course Coordinator ; Dr.C.C.Harilal.

Administrative Officer : Shabeed Karattuchali

Lectures : 3 Contract staff.

1.Cash book

As per cashbook the closing balance as on 18/11/2019 is Rs.614571 . No difference is seen when it was compared with Bank statement, A/C No.6734223513 with SBI Thenjipalam Branch. But the cheque issue date and its corresponding entry in cashbook is seen on different date. It is assumed that the cashbook entry is done as per the Bank statement. This practice is not desirable. Cash book should be maintained as per Rule 92 (a) of KTC vol-1. Henceforth, cash book to be updated according to the transactions and also to reconcile at the end of every month.

2. BANK STATEMENT OF ACCOUNT

Verified the bank statement of account with A/C No.6734223513 with SBI Thenjipalam Branch, from 01/04/2018 to 18/11/2019. As per this the balance as on 18/11/2018 is Rs.614571. It is same with the cashbook balance. There is no anomaly.

3. E-GRANT REGISTER.

The Department has been maintaining an E-Grant register. The transaction of the same is through current account with SBI, Parappanangadi Branch with A/C No.35677804231. Six students each (four SC/ST students and two OEC students), who have got admission in 2018 and 2019, are getting E-Grants. As the account is keeping in zero balance, there is no anomaly.

4. ADMISSION REGISTER

Verified the admission register and seen that the sanctioned strength of MSc course is 20. 2018 and 2019 admission batch are running in full strength except one candidate in 2018 admission has discontinued.

5. TR 5 REGISTER

Verified the T R 5 register and findings are as follows:-

TR receipt Book No.2801 started on 01/09/2015 and closed on 10/07/2018 with used receipt No.280001 to 280100. The Receipt Book No.3225 opened on 10/7/2018 and used receipts are 322401 to 322484. Receipt no 322481 has been cancelled and unused receipts are 322485 to 322500. Receipt Book No. 3330 with receipts no. 332901 to 330000 is kept as unused.

The fees of Rs.17,200/-collected from four students (Rs. 4300 each) during the period from 26/06/2019 to 02/07/2019 vide TR 5 receipt nos.322478,322479,322480 and 322482 has been remitted in the Bank only on 04/07/2019. .Further, an amount of Rs 8600 collected as fees during the period from 24/07/2019 to 02/08/2019 was remitted in the bank only on 09/08/2019. This is a serious lapse. As per KFC Article 7(2) volume-1 and Circular No.17/2003/Fin dated 20.01.2003, the collected amount must be remitted to the Bank/University on same day or the next working day itself. Hence utmost care should be taken to avoid such lapses in future.

6. FEE FUND REGISTER

Verified the fee fund register and compared with chalan, no anomaly was found.

7. ACCESSION REGISTER

On verification of accession register of library it is noticed that only a few books are in the Library. The exact number of books are 73. None of them are lost or damaged. There is no anomaly in keeping the register.

8. CAUTION DEPOSIT REGISTER

Eventhough there is a caution deposit register in dept. the details of the caution deposit of 2019 admission candidates have not been entered in the register. Hence it is directed to take urgent action to update the Register.

9. CHEQUE ISSUE REGISTER

Cheque issue register has been keeping satisfactorily, no anomaly was found

10. PA REGISTER

PA Register is not keeping in the Dept.. Hence it is directed to keep a Permanent Advance Register and to update it regularly.

11. APPROPRIATION REGISTER

Eventhough the department is maintaining the register for budget allotment, the entry is not in the way that showing progressive expenditure regularly from the allotment.

Reply to the objections in Sl.No.1,5, 8,10 and 11 may be forwarded to Finance IAW within four weeks, so as to proceed further in this regard.