

# University of Calicut

## Internal Audit Wing

### The Department of English Audit report- 2018

1887/FIN-INT.AUDIT-1/2019/Fin

14.02.2019

Auditors: 1) Manoj Kumar.T

2) Sathianesan. C

Audit Officer: Rajani Devi. P.K

Date of Audit : 24.09.2018 and 25.09.2018

***The Department of English in University of Calicut is recognised as a major Academic Centre for studies in English language and literature in Kerala, and a well equipped reference centre for scholars and researchers.***

HOD : Dr. K M. Sherrif

The registers and records kept in the office are verified.

#### 1) Cash Book.

Cash book and Bank account statements verified.

Date : As on 07.09.2018				
A/c No.	Bank	Cash Book	Bank statement	
30978034728 (E grantz account).	SBI, Parappanangadi.	----- -	Rs. 90,797.00	
57018247630 (General account)	SBI, Thenjippalam	-----	Rs. 2,73,233.10	
	<b>Total</b>	<b>Rs.2,18,413.00</b>	<b>Rs.3,64,030.00</b>	
<b>Diference</b>	<b>Rs. 1,45,617/-</b>			

As on 07.09.2018, Total cash balance in the Cash book is Rs. 2,18,413.00 and in the Bank statement is Rs. 3,64,030.10. The difference amount is Rs.1,45,617/-

**As per the Reconciliation statement dated 31.08.2018 it is seen Rs. 1,58,088/- as idle amount.**

***The idled amount should either be disbursed to the candidates as per rules or remitted in the University fund with proper documentation. { I Receipts (Article - 4-8) and Controlling officer - (Article- 9-11) KFC. and the Circular from IAW No. 2609/2012/Fin. dated 05.09.2018 }***

#### 2) Egrants.

E grants register is seen maintained in the department.

**The Amount of Rs. 90,797/- seen in the E grants A/c. No.30978034728 SBI Parappanangadi. The disbursement of different fees towards various types of disposals should be calculated and settled as per rules, and the Egrantz account has to be kept as zero balance.**

### 3) TR 5

TR 5 stock register verified.

Book no 3014 ,verified.

The fee collection from the candidates and its remittance to the university fund has not been properly accounted in the debit and credit sides of the cash book.

In Book no. 3015 Receipt no. 301401 to 301430, verified.

Book No. 3223 and 3224 are kept in stock.

No discrepancies noted.

***The total of the daily collection and remittance must be added and subtracted in the receipt and payment side of the cash book respectively.***

***Office should keep TR 5 Receipt books and TR 5 register, as per the instructions in Circular No.1876/FIN-INT.AUDIT-1/2018/Fin. dated 26.03.2018***

**4) Admission Register, 5)Appropriation register, 6)Cheque (receipt and issue) Registers, 7)Stock register, and 8)PA register were verified.**

No discrepancies found.

***The office itself can maintain a register in computer data base, containing the fields for keeping all the details of students and proper entry and updation throughout their course period.***

### 9) Caution Deposit Register

It is seen a CD refund register is keeping in the office .

Refundable and unclaimed amount is seen, and it should be settled soon as per rules.

***Both the collection and refund details of the Caution Deposit should be kept in a single register.***

Suresh K.K

Finance Officer