

Observation Slip dated 22/11/2017

The following observations are made for further necessary action.

College Account:

1. Voucher No: 965 dated 17/10/2017 – an amount of Rs. 14,900/- was spent for flex board fixing at Cherpulassery and Sreekrishnapuram. First of all, the timing of the work is questionable. Secondly, whether this was approved by the Management as no sanction is attached with the payment.
2. Voucher No: 966 dated 17/10/2017 – Rs. 27,265/- was spent for conducting annual sports for the period from 23/09/2017 to 07/10/2017. Whether this was approved by the Management.

Hostel Account

3. Voucher No: 933 dated 05/10/2017 – it is observed that 10 numbers of Crompton Fans and Six numbers of Philips Tube sets were purchased on 28/09/2017 from M/s J P Agencies for Rs. 15, 980/-. As per the submission, it is stated that we have to keep some fan in stock. No approval has been obtained either from the Principal or from the Management side before embarking such a purchase. It is also observed that ex- post facto approval from management side is not obtained. Deviation from the approved procedure may be intimated to audit.
4. Payments are made for maintenance and running of College Transport buses. Many payments lack proper receipts. Few examples are given below.
 - a. Voucher No: 962 - Expenditure towards Annual Tax is paid for 5 buses amounting Rs. 20, 750/-. No Tax receipt from the authorities is enclosed along with the payment voucher except an expenditure statement from Thrithala Driving School.
 - b. Voucher No: 963 dated 18/10/2017 – Expenditure towards fitness certificate for bus no 3 as indicated above, here also a voucher for Rs. 2000/- from Thrithala Driving School is enclosed. The validity for such a certificate issued by the driving school is to be examined.

Submitted to Chairman / Secretary


V Sreedharan

Internal Auditor

Vavanoor

22/11/2017



Observation Slip dated 13/11/2017

It is observed that an amount of Rs. 1,187/- has been paid to Nagalassery Grama Panchayath towards Interest / Penalties / Fine of Professional tax of employees for the first half year 2017-18 (Voucher No: 907 dated 06/10/2017). In this connection, it is also observed that a similar observation was made for the last year directing not to repeat such mistakes in future. However this kind of lapse / mistakes is repeated. The reason for the same may be intimated to Audit.

Submitted to Chairman / Secretary

V Sreedharan

V Sreedharan

Internal Auditor

Vavanoor

13/11/2017

VSR



Observation Slip dated 10/7/2017

It is observed that the regular cook at girl's hostel was on leave from 13/05/2017 to 17/05/2017. During this period food was supplied to the hostel inmates from outside. Altogether Rs. 13,947/- was spent on this account. It may be noted that auto charge of Rs.750/- had to be incurred in this regard. Besides, it is also observed that the rate of snacks charged from bill to bill is different. For example on 13/5/2017 and 14/5/2017 snacks was charges at the rate of Rs.8/- where as on 17/5/2017 and 18/5/2017 the rate was Rs.7/- . Before sanctioning leave to the regular cook alternate arrangements should have been made for making food at the hostel itself thereby the infructuous expenditure could have been avoided. Also please explain why the payment was allowed for snacks at different rates.

[Handwritten Signature]

V Sreedharan

Internal Auditor

Place: Vavanoor

Date : 10/07/2017

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