

INTERNAL & EXTERNAL FINANCIAL AUDITS

CRITERION 6. 4. 1.



WHAT'S INSIDE?

Documents on:

-  Local Audit of Accounts of Christian College Kattakada: Report 2015-16
 -  Report on Audit of Accounts & Registers of Christian College Kattakada: 2015-16
-

800/2016
04/10/16.



भारतीय लेखा तथा लेखापरीक्षा विभाग
INDIAN AUDIT AND ACCOUNTS DEPARTMENT
प्रधान महालेखाकार (सामान्य एवं सामाजिक क्षेत्र
लेखापरीक्षा) का कार्यालय, केरल, तिरुवनन्तपुरम - 695001
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL
(GENERAL & SOCIAL SECTOR AUDIT),
KERALA, THIRUVANANTHAPURAM - 695 001

No.SGSII(HQ)II/I/11-261/135
Dated: 30.09.2016

To

✓ The Principal
Christian College,
Kattakkada, Thiruvananthapuram.

Sir,

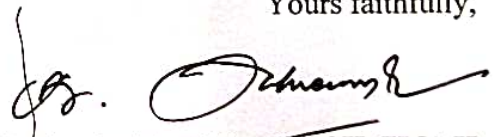
Sub: - Report on the Local Audit of the accounts of **Christian College, Kattakkada** for
the year 2015-16.

I forward herewith the report on the Local Audit of the accounts of your Institution for
the year 2015-16 and request you to furnish the replies to the audit objections through the
Regional Deputy Director of Collegiate Education, Kollam expeditiously. A reference is invited
to Article 63 (C) of Kerala Financial Code Vol. I wherein the need for furnishing complete
replies to all objections of the Local Audit Report within four weeks of its receipt is stressed.

The report has been prepared on the basis of information furnished and made available by
the Auditee Institution. The Office of the Principal Accountant General (G&SSA), Kerala,
Thiruvananthapuram disclaims any responsibility for any misinformation and/or non information
on the part of Auditee.

The receipt of the report may please be acknowledged.

Yours faithfully,


Senior Audit Officer/SGSII (HQ) II

Copy of the letter along with the copy of the Local Audit Report is forwarded to:-
The Regional Deputy Director of Collegiate Education,
South Zone, ASR Tower, Chamakkada
Kollam-691001

The receipt of this report may please be acknowledged. The replies of the Principal,
Christian College, Kattakkada may be communicated to this office with specific remarks so as to
reach this office within four weeks from the date of receipt of this letter.

Senior Audit Officer/SGSII (HQ) II

**Report on the audit of accounts and registers of Christian College Kattakkada,
Thiruvananthapuram for the year 2015-16**

PART I

A. Introductory

The Christian College, Kattakkada which is affiliated to the University of Kerala was established in the year 1965. The college functions under the Directorate of Collegiate Education of Government of Kerala. The college is offering 8 undergraduate courses, 3 PG courses and add on courses and continuing education classes.

The audit of the accounts and registers of Christian College, Kattakkada for the year 2015-16 under section 14 of CAG's DPC Act was conducted from 29.08.2016 to 31.09.2016

B. Officers in charge

Shri. Prasanna K Mathew was holding the charge of Principal during the period covered in audit and Shri. E. Valsala Kumar is the Principal at the time of audit.

C. Financial Position

Details of receipts and expenditure for the last three years are shown below:

(Rupees in lakh)

Year	Receipts				Expenditure			
	Plan	Non plan	UGC	Other source	Plan	Non plan	UGC	Other source
2013-14	-	433.03	15.24	8.87	-	433.03	15.24	8.86
2014-15	0.59	483.56	4.42	10.78	0.59	483.56	4.42	10.77
2015-16	1.81	510.42	26.44	9.49	1.81	510.42	16.10	9.49

PART II

A. Major Irregularities

Nil

B. Other Important Irregularities

I. Lapses noticed in the utilization of General Development Assistance by UGC for the development of Undergraduates and post graduates

UGC in the XIIth plan decided to provide grants under General Developmental Assistance as 'Block Grant' for the development of undergraduates and post graduates.

- b. Voucher dated 18.03.2016 (co-operative society) bears the serial number 164, whereas the voucher dated 20.03.2016 bears the serial number 163.

It was obvious that the vouchers are fraudulent.

6. Evaluation of the progress of the students was not done at college level so as to assess the status of achievement of the scheme. As Government had introduced the scheme for the uplift of the educationally weak students, the defective implementation led to non attainment of the objective which is brought to notice for remarks.

Part III - Outstanding paras of Previous Inspection Reports

Following audit paragraphs are outstanding for want of final reply.

LAR No.	Para No.
11-110 (2007-08 to 2008-09)	IIB -VI
11-154 (2012-13)	IIB - III,V (a and b)
11-199 (2013-14)	IIB - I, II, III, IV, V, VI

Part IV - Best Practices

Nil

Part V - Acknowledgement

The co-operation of the auditee unit in the matter of conduct of audit and timely production of records was good, except the following,

The following officials were found to be suspended during the periods shown against them. The corresponding files/ orders of suspension and reinstatement, have not been produced for verification. File concerned with renovation of stadium was also not produced.

Sl.no	Name and designation	Period of suspension
1	P. Christudasan, (Head accountant)	24-11-14 to 20-01-15
2	Dr. Maria Starvin (Chemistry)	10-2-15 to 31-10-15
3	Sri John Robert (Head accountant)	21-12-15 to 07-06-16


Senior Audit Officer