

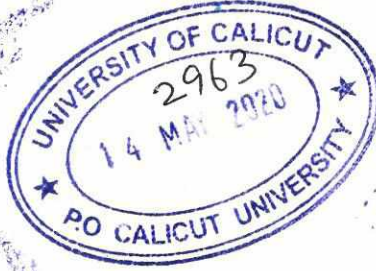


महालेखाकार (सा.सा.क्षे.ले.प) का कार्यालय, केरला तिरुवनन्तपुरम
OFFICE OF THE ACCOUNTANT GENERAL (G & SSA), KERALA,
THIRUVANANTHAPURAM - 695 001

16248/2020



'लोकहितार्थं सत्यनिष्ठा'
"Dedicated to Truth and Public Interest"



No.SGS II (HQ) III /II/8-3897/ 14
Dated: 05/05/2020

To

The Registrar,
University of Calicut,
Calicut University P.O.,
Thenhipalam,
Malappuram – 673 635

Sir,

Sub: Report on the Audit of the accounts and registers of **University of Calicut**, for the period 2018-19, under Section 14 of the Comptroller & Auditor General's (DPC) Act 1971.

The Report on the Audit of the accounts and registers of **University of Calicut**, for the period 2018-19, conducted under Section 14 of the Comptroller & Auditor General's (DPC) Act 1971, is forwarded herewith. The replies/remarks to the points raised in the Report may please be arranged to be furnished through the **Higher Education Department** in Government, within four weeks from the date of receipt.

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

In this connection, reference is invited to Article 63(c) of Kerala Financial Code Vol.I impressing upon the essential need for furnishing complete replies to all the paras of the Local Audit Report.

Receipt of documents may please be acknowledged.

Yours faithfully,

[Signature]
Sr. Audit Officer

Copy to

The Principal Secretary to Government,
Higher Education Department,
Government of Kerala
Thiruvananthapuram.

Remarks of Government on the reply
to each para may be furnished.

Sr. Audit Officer

**INSPECTION REPORT ON THE AUDIT OF THE ACCOUNTS AND
REGISTERS OF UNIVERSITY OF CALICUT FOR THE PERIOD 2018-19**

PART I

A. Introduction

Calicut University was established by the State Government in 1968 to provide higher education to the students belonging to the districts of Kozhikode, Malappuram, Palakkad, Thrissur and Wayanad. The University has off campus centres in these five districts and in Lakshadweep islands. The University conducts Under Graduate, Post Graduate, M.Phil and Doctoral level courses. The University is catering to more than three lakh students through 35 Departments, 13 Schools, 391 Affiliated Colleges and 128 boards of studies under 14 faculties. Governor of Kerala is the Chancellor and the Education Minister, Kerala is the Pro-Chancellor. The University is administered by the Statutory Officers viz, Vice Chancellor, Pro-Vice Chancellor, Registrar, Controller of Examinations and the Finance Officer. The Senate, Syndicate, Academic Council and the faculty are the authorities of the University.

Audit under section 14 of the Comptroller and Auditor General's (DPC) Act, 1971 was conducted from 11/12/2019 to 18/01/2020 covering the period 2018-19

B. Officers in Charge

| | | |
|-----------------|--|--|
| Vice Chancellor | Dr. K Mohammed Basheer Dr.V Anil Kumar (i/c of VC) | Up to 20/11/2019 21/11/2019 onwards |
| Registrar | Dr. Abdul Majeed T A Smt. Ajitha P P Dr. Joshy C L | 01/04/2018 to 06/03/2019 08/03/2019 to 23/05/2019 24/05/2019 onwards |

C. Financial Position

The University receives major share of funds as Non Plan and Plan Grants from the State Government. It also receives funds from the University Grants Commission (UGC) as Plan Grants for development as well as implementation of schemes. Under earmarked funds, grants for individual research and other purposes were received from Government of India and outside agencies. The receipts and utilization of funds under the four parts of the annual accounts (provisional for 2018-19) were as given below:

(₹ in crore)

| Part of accounts | Receipts | Expenditure |
|------------------------------|----------|-------------|
| Part I- Non Plan- | 208.15 | 208.15 |
| Part I- Non Plan- own | 177.72 | 121.13 |
| Part II- Plan | 13.03 | 22.92 |
| Part II- Plan- UGC, RUSA | 8.93 | 13.85 |
| Part II- Plan-Other sources | Nil | Nil |
| Part III- Earmarked funds | 7.70 | 7.81* |
| Part IV- Debt, Deposits, Adv | 48.47 | 48.76 |

(*including expenditure incurred on account of unutilized grants of previous year)

D. Statutory Audit

Kerala State Audit Department had conducted audit of the University for the period up to 2016-17.

PART II

A. Significant Audit Findings

I Revenue loss in collection of examination fee due to defects in software for e-payment

Examination fees were remitted by the students to the University through e-payment system and using the Challan/OTP obtained on e-payment, they register their names for the examination. Calicut University vide Circular No.8139/FIN-ACCTS-A1/2013/FIN dated 28 August 2014 and vide circular dated 27/03/2019 directed all Departments/Branch officers to verify the challan submitted through e-verification link provided, before providing any service to ensure authenticities of the remittances made and to enter the details of the section verifying the challan and the purpose for which the challan has been submitted in that section in the space provided in the link without fail.

As per Note #133 of file No.91711/BT-PW-ASST 1/2017, manipulation was detected in challan details for registration of VIII Semester B.Tech Examination, April 2019 as detailed below.

| Sl No. | Challan Details | Amount paid(₹) | Amount due(₹) | Name of the Candidate who used this challan |
|--------|--------------------------------|----------------|---------------|---|
| 1 | No.19147637 Date:29/05/2019 | 185 | 295 | Sibin Xaviour (Reg No: MTALEEC077) |
| 2 | No.19147637 Date:29/05/2019 | Nil | 405 | Tom George (Reg No. MTALEEC088) |

Shri. Sibin Xaviour remitted ₹185 vide Challan No. 19147637 against his examination fee of ₹295 and successfully registered for the examination. Shri. Tom George also registered for the examination using the same challan remitted by Shri. Sibin Xaviour without paying his examination fee of ₹405.

As per the direction of Pro-vice Chancellor, a report was submitted by Programmers of Calicut University Computer Centre in December 2018 on the matter of fraud payment, which revealed the short remittance of ₹11,460, in the case of four applicants for admission to UG program (Regular) 2018 of School of Distance Education.

Two other instances were noticed by the University, in which Challan numbers provided in the application form were invalid as per status in e-pay. The students in these cases applied for UG program in SDE without remitting fee. These examples are only illustrative and not exhaustive.

In this regard the following observations are made:

1. There is no provision in the software to ensure whether candidates are remitting the actual fee prescribed by the University. Even after paying ₹10 in the purpose code, a candidate can complete the registration.
2. There is no provision for ensuring the genuineness of the challan. Students can use the same challan number for multiple registrations with various amounts.
3. In the report submitted by Calicut University Computer Centre, it was recommended that further investigation should be initiated by the competent body/agency in this regard at the earliest. However, no report on such investigation was furnished to Audit.
4. Since the number of students studying in University and affiliated colleges is high, this might have lead to fraudulent registration by more students and thereby affecting the revenue collection of the University. The University had not quantified the amount lost due to this software defect till date. The University continued to use the same software for current academic year also, for e-payment of registration for the examination
5. No action was taken by the University against the students concerned and the staff for non-verification of remittances as envisaged in circulars dated 28/08/2014 and 27/03/2019.

No reply was furnished.

B. Other Incidental Findings

I. Improper maintenance of Stock of Answer Sheets

As per the Handbook on Examination (Revised Edition March 2014) published by University of Calicut, there are 134 UG Courses and 105 PG Courses apart from various streams in MD Medicine/ Homoeo/ Ayurveda, MS, MDS, MSc. Nursing, M.ch., DM, MPhil etc. offered in Calicut University and its affiliated colleges. The answer sheets for the examination in University and affiliated Colleges are supplied from the store in University Pareeksha Bhavan. As per the Handbook, as soon as the examination for each paper is over and the answer books are received from the invigilators, it should be checked and arranged serially in the ascending order. Total number of answer scripts should be verified and tallied with the absentee statement. The absentee statement should be e-mailed to the Joint Controller of Examination concerned and a copy should be enclosed along with the answer script bundle. The other copy should be kept by the Chief Superintendent. The Principal/Chief Superintendent should ensure that proper acknowledgement is received from the University staff deputed to collect the answer scripts and receipts should be kept safe.

On verification of store and the register maintained for answer books, the following observations were made:

1. As per Article 150 of KFC Vol.I, every head of office should maintain stock account of all stores. However, stock register of answer books was not maintained by the University.
2. During 2018-19, 4385 bundles of answer books and 5638 bundles of additional sheet were supplied to the store. In the store there were numerous bundles of answer books and additional sheets. Unused, old and damaged answer books were also dumped in the store. No annual physical verification of stock was done.
3. Details of issue of answer books to the Departments in University and affiliated Colleges were not maintained by the University. Since there is no system to monitor the balance of answer books and additional sheets, University is unable to ascertain the number of answer books and additional sheets available in Departments and affiliated Colleges. Chances of malpractices cannot be ruled out.

4. As per the instructions issued by the University to the Chief Superintendents of University Examinations, a quarterly report on the stock of blank answer books is to be forwarded to the Joint Controller of Examinations by the Chief Superintendents. But no such data is available with the University.
5. There is no mechanism for fixing responsibility for instances of missing/non-tallying of answer books.

These being a serious lapse on part of University, needs urgent remedial action.

II. Non Recognition of Teacher Education Courses by NCTE

According to UGC guidelines, Professional councils are responsible for recognition of courses, promotion of professional institutions and providing grants to undergraduate programmes and various awards. The statutory professional council responsible for recognition of teacher education courses is National Council for Teacher Education (NCTE), a body set up under the National Council for Teacher Education Act, 1993 to facilitate planned and coordinated development of the teacher education system in the country, and for regulation and proper maintenance of norms and standards in the teacher education system.

Calicut University commenced BPED course in 1995 and MPED course in 1998. However, BPED course conducted in Centre for Physical Education, Calicut University Campus and MPED course conducted in Government College of Physical Education, Kozhikode and Department of Physical Education, Calicut University Campus were not recognized by NCTE (January 2020).

It was replied that steps will be taken for obtaining NCTE recognition.

III. Deficiency in value of stamp paper used for executing agreements

As per Section 4(a) of the Kerala Finance Act, 2018, in case of public works or service level agreements, the agreement is to be executed in Stamp Paper at the rate of one rupee for every ₹1000 or part thereof on the amount agreed in the contract, subject to a minimum of ₹200 and a maximum of ₹one lakh.

During 2018-19, works were awarded by the University and agreements were executed with the Contractors in Stamp Paper. However, it was noticed that the value of stamp paper prescribed in the Kerala Finance Act, 2018 for executing service level agreements was not followed. Deficiency in value of stamp paper in respect of 48 cases works out to ₹1.21 lakh as detailed in the *Annexure I*.

It was replied that the deficient amount will be levied on the contractors concerned.

IV. Unnecessary retention of cash in the bank accounts of the Heads of Department

Out of 35 departments, details of balances retained in the accounts of the Heads of department of only 11 teaching departments were furnished to Audit. It was noticed that besides unclaimed caution deposits of ₹5.91 lakh, unidentified balances of ₹7.23 lakh was also retained in the HODs accounts as detailed in *Annexure II*.

The advance payments made to the HoDs for meeting expenditure on various items were booked as expenditure and the unutilized balance in their accounts did not reflect in the cash balance of the University accounts as on 31st March. The Finance department did not ensure that there was no retention of unspent/unremitted balance with the departments. All the HoDs may be directed to reconcile the balance in their bank accounts and to remit the excess amounts to the University on account of unclaimed CDs, interest credited in the account, unidentified and long pending balances etc.

No reply was furnished.

V. Non settlement of financial assistance for Major Research Project

The University Grants Commission will provide financial assistance to permanent/regular working teachers preferably Assistant Professors of Universities and Colleges who wish to undertake, along with teaching work, a Major Research Project or working for doctorate degree under an approved supervisor. The financial assistance for Major Research Project in Sciences including Engineering & Technology, Medical, Pharmacy, Agriculture etc. was ₹20 lakh and for research in Humanities, Social Science, Languages, Literature, Arts, Law and allied disciplines was ₹3 lakh. The tenure of the projects was three years. If a Principal Investigator fails to complete the project, he/she has to refund the entire amount released with interest.

On verification of the details pertaining to teachers who availed Major Research Project, it was noticed that three teachers had not completed and submitted their report and Utilization Certificate was not submitted to UGC. The delay of execution ranged from 11 months to four years as detailed below.

(₹ in lakh)

| Name of teacher | Period of MRP | Total allotment | Amount sanctioned |
|--------------------|--|-----------------|-------------------|
| Dr. ShibuVardhan | 01/07/2015 to 30/06/2018 | 10.36 | 10.05 |
| Dr. Sebastian C.D. | 01/04/2013 to 31/03/2016 | 11.92 | 10.43 |
| Dr. Pushpalatha | 01/07/2015 to 30/06/2018 Extended to 28/02/2019 | 13.36 | 9.94 |
| Total | | | 30.42 |

No monitoring was done by the University for timely completion of the projects.

No reply was furnished by the University.

VI. Advances pending adjustment in Department of Physical Education

Scrutiny of the Provisional Payment Register of Department of Physical Education revealed that ₹74.22 lakh as detailed in *Annexure III*, drawn as advance in 64 cases for various purposes viz. conducting meets and camps, participation of University team in tournaments etc. were pending adjustment.

As per Article 99 of Kerala Financial Code Vol - I, temporary advances should be adjusted within three months of the date of drawal by presenting final bills with all supporting vouchers. However, it was noticed that advances from September 2015 were pending settlement. Government issued instructions (GO(P)419/2011/Fin dated 4/10/2011) that advances not adjusted within three months should be recovered in lump-sum immediately on expiry of such time limit and interest at 18 *per cent* charged on unutilized portion. The inordinate delay in settlement of advances indicates lack of effective financial control.

No reply was furnished.

VII. Revenue pending collection

1. Arrear pending collection

On verification of the Demand Collection Balance (DCB) of 76 University departments/centers, it was noticed that out of the total demand of ₹84.81 Crore, ₹ 74.01 crore only was collected leaving a balance of ₹10.80 crore as revenue pending realization as on 31 March 2019.

Substantial portion of the amount due (approximately ₹2.55 Crore) was payable by the SC/ST Development Department, towards the fee in respect of the SC/ST students.

DCB Statement of Sports Affiliation Fee furnished by Department of Physical Education showed that out of the 466 institutions (Colleges, Departments,

Lakshdweep Centres, MBA Centres, CCSITS, University Teacher Education Centers and CU Study Centers) demand was not raised in respect of 66 institutions.

Necessary action may be taken for the early realization of revenue pending collection.

No reply was furnished.

2. Examination fee pending collection.

As per the Demand Collection Balance (DCB) statement of Examination fee of students of various Departments and affiliated colleges for the year 2018-19, it was noticed that ₹4.88 Crore was pending collection as detailed below:

(₹ in Crore)

| Demand | | | Collection | | | Balance | | |
|--------------|----------------|-------|--------------|--------------------|-------|-------------------------------------|--------|-------|
| Previous Due | Current demand | Total | Previous Due | Current Collection | Total | PMEC Grant SC/ST/Welfare Concession | others | Total |
| 4.37 | 35.74 | 40.11 | 3.00 | 32.23 | 35.23 | 3.44 | 1.44 | 4.88 |

This includes fee pending collection from students ₹1.44 Crore and ₹3.44 Crore to be received from PMEC (Post Metric Education Concession) Grant, SC/ST/Welfare Concession etc.

No reply was furnished.

3. Non-realisation of Term Fee from Research Students

As per Chapter XVI of Calicut University First Ordinances, 1978, Research Students and Fellows (Stipendiary and non-stipendiary) permitted to study in departments of the University or in any approved institution shall pay fees either per annum or thrice in a year. As per the details made available to audit, it was observed that there was pendency in realisation of term fee amounting to ₹5.47 lakh from PhD students as detailed in *Annexure IV*.

No reply was furnished.

4. Tuition Fee pending collection from students in School of Distance Education

As per Demand Collection Balance (DCB) Statement of tuition fee of the students in School of Distance Education for the year 2018-19, an amount of ₹9.08 lakh was pending collection as detailed below.

| Sl No. | Course Particulars | Balance of Tuition Fee to be collected (₹ in lakh) |
|--------|----------------------|--|
| 1 | BA 2017 Admission | 5.74 |
| 2 | B Com 2017 Admission | 3.35 |
| Total | | 9.09 |

It was replied that ₹7.24 lakh was realized till 31/12/2019 and the remaining tuition fee of ₹1.85 lakh pending collection would be collected at the earliest.

VIII. Service matters

1. Appointment of staff on contract/daily wages in excess of sanctioned strength

As per the Annual Report 2018, the sanctioned strength of the University was 1996 out of which 400 were lying vacant. Apart from this, 321 persons were working in 39 categories as temporary staff(contract/daily wages) out of which 99 persons were in excess of sanctioned strength and 13 persons under 8 categories were working without any sanctioned post as detailed in *Annexure V*.

As per Circular dated 17 August 2016 of Personnel & Administrative Reforms Department (P&ARD), all vacancies with a duration of six months and above except leave vacancies should invariably be reported to Kerala Public Service Commission (KPSC). The following direct recruitment posts were lying vacant against which contract appointments were made.

| Name of the Post | Sanctioned Post | Regular Appointment | Contract Appointment |
|--------------------|-----------------|---------------------|----------------------|
| Coaches | 11 | - | 3 |
| Physician | 1 | - | 1 |
| Programmer(CUCC) | 5 | 4 | 25 |
| Security Guard | 27 | - | 12 |
| Bus cleaner | 2 | - | 1 |
| Groundsman | 3 | - | 3 |
| Electricity worker | 5 | 1 | 8 |
| Gardener | 17 | 6 | 30 |

Operation of posts without sanction from Government and in excess of Government Sanction was not in order.

No reply was furnished.

2. Shortage of teaching staff

Availability of qualified and experienced faculty is necessary to maintain academic standards of an educational institution. The position of sanctioned posts and persons-in-position as per the Annual report 2018 is shown below:

| Designation | Sanctioned strength | Present strength | Vacancy | Vacancy percentage of sanctioned post |
|--------------------------------|---------------------|------------------|---------|---------------------------------------|
| Professor | 30 | 8 | 22 | 73 |
| Associate Professor/Reader | 63 | 34 | 29 | 46 |
| Asst. Professor | 138 | 78 | 60 | 43 |
| Directors | 4 | 2 | 2 | 50 |
| Deputy Director of Phy.Edn | 1 | 0 | 1 | 100 |
| Asst.Director, School of Drama | 2 | 0 | 2 | 100 |
| Total | 238 | 122 | 116 | |

It was observed that the shortage of teaching staff ranged from 43 to 100 *per cent*. Thus, the University was operating under severe shortage of teaching staff. One of the institutional weaknesses as commented in the Peer Team Report on Institutional Re-Accreditation of University of Calicut (2016) by the National Assessment and Accreditation Council (NAAC) was, about 40 *per cent* of the sanctioned teaching positions lying vacant in the University departments.

On this being pointed out it was replied that the process of recruitment to the vacant posts are in progress.

3. Grant of promotion on the date of joining itself prior to declaration of probation

As per Chapter three of Calicut University First Statute 1977, Kerala Service Rules (KSR) and Kerala State and Subordinate Service Rules (KS&SSR) as amended from time to time shall *mutatis mutandis* apply to the teachers of the University. As per Statute 13(1) of chapter three of Calicut University First Statute 1977, every teacher of the University, shall, in the first instance, be on probation. He shall, from the date on which he joins duty, be on probation for a total period of one year on duty within a continuous period of two years. As per Rule 28 (a) of KS&SSR, except in the case of appointment to the posts of Heads of Departments, no member of a service or class of a service shall be eligible for promotion from the category in which he was appointed to the service unless he has satisfactorily completed his probation in that category. However, it was noticed that Dr. B. Johnson, Dr. B Vijayachandra Pillai and Dr. Muhammed Maheen A were given promotion to the post of Associate Professor from the date of joining as detailed in *Annexure VI*.

Similar cases in which promotion were given on the date of joining itself (prior to declaration of probation) against Calicut University First Statute 1977, Kerala Service Rules (KSR) and Kerala State and Subordinate Service Rules (KS&SSR) may be reviewed and regularized.

IX. Infertuous expenditure on research projects

1. UGC Special Assistance Programme (SAP)

The SAP scheme was initiated by University Grants Commission keeping in view the recommendations of the Education Commission to facilitate university departments having potential in research and teaching. The programme is intended to encourage the pursuit of excellence and teamwork in advanced teaching and research

to accelerate the realization of international standards in specific fields. University Grants Commission vide letter dated 29 August 2012 approved an amount of ₹31 lakh as assistance to the Department of Malayalam and Kerala Studies at the level of Departmental Research Support (DRS-I) under Special Assistance Programme.

In this regard the following observations are made:

- i. Out of ₹17.4 lakh released to the Department of Malayalam and Kerala Studies, ₹15.71 lakh only was utilized for purchase of equipment (₹9.88 lakh) and for recurring expenditure (₹5.83 lakh). Balance amount of ₹1.69 lakh was not refunded to UGC till date. UGC vide letter dated 11 July 2018 directed to refund the balance amount of ₹1.69 lakh along with bank interest (till date of refund). This is not complied by the University till date. A certificate from the bank regarding the interest earned, on the funds to be refunded as well as the Minutes of Advisory Committee Meeting & Annual Progress Report of each year were also not forwarded to UGC.
- ii. As the project was terminated, the amount of ₹15.71 lakh utilized became infructuous and further installment of grant from UGC for SAP was not received to the Department.

Hence, due to improper planning and execution, Department of Malayalam and Kerala Studies failed to conduct the research project and made infructuous expenditure of ₹15.71 lakh. Also, the details required by UGC were not furnished till date.

It was replied that settlement of assistance received is in progress.

2. Integrated and interactive digitalisation and DNA barcoding

University Grants Commission vide letter dated September 2012 sanctioned financial assistance of ₹60 lakh and one project fellow as Departmental Research Support (DRS). The duration of the project was 10 October 2012 to 09 October 2017.

In this regard the following observations were made:

- i. As per the guidelines of the project, to avoid cost escalation, the Departments/Universities concerned shall take appropriate steps to place the order for approved equipment immediately after receiving the grant from the UGC. Though the sanctioned amount was received from September 2012 to March 2017 as installments and the project duration completed on October 2017, supply order for Stereo Zoom Microscope

amounting to ₹21.40 lakh was given on 19/11/2019 and the equipment was not purchased (January 2020).

- ii. Though the final installment was released in March 2017, utilisation certificate, audited statement of accounts, annual progress report and statement of expenditure were not furnished to UGC.

X. Under utilization of amount received for Development of Departments as Centres of Potential Excellence

Government vide GO(Rt) No.142/2017/H.Edn. dated 29 July 2017 accorded Administrative sanction for an amount of ₹461 lakh for development of Departments as Centres of Excellence for four departments in the University for the year 2017-18. However, it was noticed that out of ₹461 lakh, only an amount of ₹283.92 lakh was utilized for the scheme as detailed below.

(₹ in lakh)

| Sl No. | Department | Amount Released | Amount Utilised | Percentage of utilisation |
|--------|------------|-----------------|-----------------|---------------------------|
| 1. | Botany | 107 | 66.14 | 61.81 |
| 2. | Chemistry | 165 | 156.32 | 94.74 |
| 3. | History | 104 | 3.81 | 3.66 |
| 4. | Economics | 85 | 57.65 | 67.82 |
| Total | | 461 | 283.92 | 61.59 |

Though ample time was provided to departments for the utilization of amounts, all departments (except Chemistry department) were unable to utilize the amount effectively.

No reply was furnished.

XI. Limited functioning of animal house

Animal House was constructed in Life Science Department of University of Calicut utilizing UGC XII plan at an estimated cost of ₹135 Lakh. The work was tendered for 16.456 *per cent* below estimated rate. Agreement was executed for the construction on 02 February 2017 and the work was completed on 13 April 2018.

In this connection, the following observations are made:

1. Though the work was completed on 13 April 2018, inauguration was done in November 2019 only, for which reason for the delay was not furnished by the University. The building was idling for 19 months.
2. Out of the eight animal rooms, only two were being utilized.

3. The construction of the Animal House was done based on the report of the team after visiting Animal House of Veterinary College, Vellanikkara. As per the report, entry and exit of the building should be like a trough which should be around 1 cm deep where a disinfectant is filled for hygiene purpose. It was observed that though the construction was completed, the troughs at the entry and exit were not filled with disinfectant for hygiene purpose.

It was replied that the remaining works will be completed soon. The new Animal house was constructed for all the departments and additional rooms were provided for accommodating future development of the University and hence the underutilization.

XII. Idling of Gas Chromatography Mass Spectrometer

SYS-GM-4000 GC-MS Machine which was purchased for an amount of ₹26.76 lakh during 2007 under UGC-SAP project was transferred to Chemistry Department in 2012 after termination of the project. Further, the equipment was shifted to Central Instrumentation Facility (CIF) functioning in the Central Composite Science Block vide order dated 13/05/2015 of the Hon. Vice Chancellor to cater to a broad spectrum of beneficiaries.

1. Though the equipment was transferred in 2015 to CIF, it was put to use only in 2017 and used only during the period 5/8/2017 to 23/9/2017 as per the working log of the equipment maintained in the CIF. It has been idling since 9/17.
2. Log book maintained in the Chemistry department was not produced to Audit and hence the utilisation of the machine during 2012-15 could not be ascertained.

No reply was furnished.

XIII. Denial of hostel facility to students of residential courses

As per U.O.No.5710/2018/Admn dated 10/05/2018, administrative and financial sanction was accorded for the estimate amounting to ₹3.10 crore for the Construction of Men's Hostel for Institute of Tribal Studies and Research (ITSR) meeting the expenditure from State Plan Grant 2018-19. The work was e-tendered in June 2018 and the work was awarded to TATI Construction Pvt. Ltd. Agreement for the work was executed on 24/07/2018 with time of completion of 15 months. The site for the work could not be handed over to the Contractor due to stay order

issued by the Hon'ble High Court of Kerala stopping non-forest activities in the land identified for the construction. The contractor had, therefore, requested (01/03/2019) to release the Security Deposit and Additional Performance Guarantee as he was unable to commence the work even after a period of 7 months from the date of execution of the agreement. The Syndicate at its meeting held on 22/06/2019 resolved to cancel the agreement executed with TATI Construction Pvt Ltd and release the Security Deposit and additional performance Gurantee submitted by the firm for the work.

As per Section 2003(c) of PWD manual, before bids are invited for a work there should be 100 *per cent* possession of hindrance free land. The bidding of work shall be resorted to only after getting possession of the required land free of encumbrance. The request for granting permission for cutting the trees on the proposed site was forwarded to the Asst. Conservator of Forest, Social Forestry Division, Wayanad vide letter dated 16/08/2018, whereas the agreement was executed on 24/07/2018. Laxity on the part of the University to provide hindrance free land to the contractor had resulted in withdrawal of the contract.

The ITSR was set up to serve the aspirations of the tribal community of the state of Kerala. ITSR facility was intended for conducting residential UG and PG courses in the Department of Sociology with specialization in Tribal studies and was meant for tribal students. However, no action has been taken by the University to provide the hostel facility to students of ITSR.

No reply was furnished.

XIV. Loss of UGC assistance for the construction of Swimming pool

As per U.O.No.135/2016/Admn dated 05/01/2016, administrative and financial sanction was accorded for the estimate amounting to ₹5.30 crore for the construction of Swimming Pool in the University Campus with UGC assistance of ₹225 lakh. The work was entrusted to M/s Crescent Construction Company, Thiruvananthapuram vide U.O.No.3101/2016/Admn dated 19/3/2016. An agreement was executed between the contractor and the University on 30/3/2016 with date of completion as 29/3/2017. The University Engineer reported (06/03/2019) that as per the direction of higher officials in various meetings and while complying with various university orders, a number of extra items were included at the time of execution of the work, which led to the preparation of a revised estimate amounting to ₹6.90 crore. In the revised estimate, Civil works estimate amounted to ₹5.07crore and Electrical work

amounted to ₹1.80 crore and a lump-sum provision of ₹3.52 lakh was for unforeseen items. The Vice Chancellor accorded Administrative & Financial Sanction to the revised estimate vide order dated 14/03/2019 for which ratification was given by Syndicate (01/06/2019)

Out of the allotted amount of ₹2.25 crore, UGC released ₹2.025 crore in two installments (₹1.125 crore released during June 2015 and ₹ 90 lakh released during August 2017). Each installment was released on the condition that further assistance would be released on furnishing Utilisation Certificate (UC) for the assistance already received. Though the funds were received during June 2015 and August 2017, the Consolidated UC was furnished only on July 2019. However, the Calicut University failed to submit the UCs on time and consequently could not avail UGC assistance of ₹22.50 lakh.

Not foreseeing the above extra items at the estimate /revised estimate stage was a technical failure.

No reply was furnished.

XV. Idling of infrastructure and manpower created for conducting MA Financial Economics

The Inter University Centre (IUC) for Financial Economics and Financial Engineering (IUC) started functioning at Dr. John Matthai Centre in 2016 with financial assistance of ₹2 crore received in 2015 from the Government. No further funding was made by the Government. In 2016, the first batch of MA Financial Economics was admitted, with second and third batch in 2017 and 2018 respectively. Government directed to surrender the balance amount of the fund given vide letter dated 20/03/2019. Consequent on discontinuation of financial assistance from Government, the Syndicate resolved to make temporary arrangements to run the MA Financial Economics under the Department of Economics and to continue with admissions for 2019. Presently the students under MA Financial Economics are merged with the MA Economics classes.

Verification of IUC showed that infrastructure such as building (₹70 lakh), office and faculty room (₹17 lakh), computer lab (₹19.05 lakh) and library (₹16 lakh) were idling. Also three contract staff (one Assistant, one Computer Assistant and one Librarian) hired for running the course were also not being utilised.

No reply was furnished.

XVI. Internal Control Mechanism

1. Improper maintenance of Cash book

(i) Non maintenance of Cash Book

Every Officer receiving money on behalf of Government should maintain a cash book in Form T.R.7A. Government of Kerala had issued revised format of Cash Book vide GO (P)NO.119/08/Fin dated 07 March 2008. All the receipts were remitted into University's Bank account and expenditure was made through cheque withdrawals. Though remittance slips and cheque issue registers were maintained in support of transactions, it was noticed that a Cash Book in the consolidated form as per the format prescribed by Government of Kerala was not being maintained in Calicut University.

(ii) Improper maintenance of Cash book in Department of Physical Education

As per Rule 92 a(ii) of Kerala Treasury Code, all monetary transactions should be entered in the cash book as soon as they occur and attested by the head of office. The head of office shall verify the totaling of the cash book and initial them as correct. However, it was noticed that the collection and remittance in respect of the registration fee collected from the participants of Summer Coaching Camp were remitted in to the bank account without routing through the Cash book.

No reply was furnished.

2. Non-maintenance of stock register

As per Article 150 of Kerala Financial Code, Separate stock accounts should be maintained for (a) Raw materials and expendable stores (b) Office furniture including all office stores except books, forms and stationery and (c) Books, forms and stationery.

However, stock accounts or inventories were not maintained in Calicut University, making it difficult to check the actual balance with the book balance and the expenditure on stores at any time. In the absence of centralised inventory, decision for purchase of costly equipment were made without ascertaining whether another department was already in possession of such equipment and idling. Stock registers were maintained in each department. Due to non-maintenance of consolidated stock register, there was no provision to watch Annual Maintenance Contract, repair of idling equipment etc.

No reply was furnished.

PART III

Follow up of audit findings outstanding in previous reports

Outstanding paras of the previous Inspection Reports

| S.No. | IR No. | Period of Audit | IIA Paras pending | IIB Paras pending |
|-------|--------|-----------------------|-------------------------|--|
| 1 | 8-2920 | 2008-09 | | XVI, XVII, XX |
| 2 | 8-3137 | 2010-11 | | IV, V, IX, XIII, XIV, XV, XVI, XVIII, XX |
| 3 | 8-3299 | 2011-13 | | III,V,VI,VII,IX, XI, XVII, XIX |
| 4 | 8-3428 | 2013-14 | II | I, II, III, VI, VII, VIII, IX,X,XI,XII,XIII,XIV,XV, Supplementary - IA,II,III |
| 5 | 8-3582 | 2014-15 | I, II, III | II, III, VI, VIII, IX |
| 6 | 8-3718 | 2015-16 | | I,II,III,IV,V,VI,VII,VIII,IX,X,XI,XII, XIV,XV,XVI,XVII,XVIII,XIX,XX, XXI |
| 7 | 8-3782 | 2016-17 | | I,II,III,IV,V,VI,VII,VIII,IX, X, XII, XIII, XIV, XV, XVI , XVIII,XIX,XX,XXI |
| 8 | 8-3849 | 2017-18 | | I,II,III,IV,V,VI,VII,VIII,IX,X,XI,XII, supplementary para |

PART -IV

Best Practices

Nil

PART-V

Acknowledgement

Audit acknowledges the co-operation extended by the auditee.


7/5/20.
Sr. Deputy Accountant General (SGS-II)

Annexure I
List of agreements executed

| Sl. No. | Subject | Name of Contractor | Date of Agreement | TS Amount (₹ in Lakhs) | Tender % BER | Agreement PAC (₹ in Lakhs) | Value of Stamp Paper required (₹) | Value of Stamp Paper used (₹) | Deficiency (₹) |
|---------|---|-------------------------------|-------------------|------------------------|--------------|----------------------------|-----------------------------------|-------------------------------|----------------|
| 1 | Tile Flooring to Ladies Hostel Annex | Shri. Ameer OM | 03/04/2018 | 45 | 22.52 | 34.54 | 3454 | 200 | 3,254 |
| 2 | Extension of ornamental fencing of Botanical Garden | Shri. Jafer P | 03/04/2018 | 13.65 | 4.80 | 12.27 | 1227 | 200 | 1,027 |
| 3 | Modification Works at Tagore Niketan | M/s KENZA Engg. Constructions | 04/04/2018 | 6.1 | 1.00 | 5.75 | 575 | 200 | 375 |
| 4 | Developing Car parking area for Pareeksha Bhavan | Shri. Kunhimoideen Kutty.K | 04/04/2018 | 21 | 1.50 | 19.81 | 1981 | 200 | 1,781 |
| 5 | Extension of ornamental fencing of Park | M/s KENZA Engg. Constructions | 04/04/2018 | 10 | 5.20 | 8.62 | 862 | 200 | 662 |
| 6 | Providing Ceiling to the MBA Class Rooms and flooring to first floor of Dept. of Commerce & Mgmt. Studies | Shri. Jafer P | 04/04/2018 | 9 | 2.20 | 8 | 800 | 200 | 600 |
| 7 | Renovation works in G type quarters | M/s KENZA Engg. Constructions | 04/04/2018 | 48 | 7.90 | 42.73 | 4273 | 200 | 4,073 |
| 8 | Providing shutters to the open racks in AD Block | Shri. Laiju M | 06/04/2018 | 3 | 1.00 | 2.90 | 290 | 200 | 90 |
| 9 | Providing Tile flooring in Mens Hostel-Research Block | Shri. Jafer P | 06/04/2018 | 10 | 13.80 | 6.68 | 668 | 200 | 468 |
| 10 | Providing False Ceiling and Painting works to Room No.101 and HOD Room-Botany | Shri. Kunhimoideen Kutty.K | 19/04/2018 | 3.2 | | 3.07 | 307 | 200 | 107 |

| | | | | | | | | | |
|----|---|-------------------------------|------------|------|-------|--------|-------|-----|--------|
| 11 | Fencing around the adventurous sports park | Shri. Anwar P | 23/04/2018 | 12 | 13.67 | 10.03 | 1003 | 200 | 803 |
| 12 | Providing Tile flooring & Ceiling to Researchers bay, compuer lab, conference hall -Economics Dept., Dr. John Mathai Centre, Thrissur | Shri. Jafer P | 04/07/2018 | 7 | 17.20 | 5.28 | 528 | 200 | 328 |
| 13 | Construction of 2nd floor to the Centre for Physical Education | M/s KENZA Engg. Constructions | 09/07/2018 | 80 | 13.90 | 68.07 | 6807 | 200 | 6,607 |
| 14 | Providing new PVC water supply line from Seminar complex Jn. to Auditorium, e type quarters etc. | Shri. VP Moideenkutty | 11/07/2018 | 32.4 | 2.30 | 31.6 | 3160 | 200 | 2,960 |
| 15 | Providing profile sheet roofing to Teachers' Flats | M/s AR Constructions | 17/07/2018 | 20 | 19.30 | 16.01 | 1601 | 200 | 1,401 |
| 16 | Providing Fencing around the University Stadium and modification of dressing room | M/s AR Constructions | 17/07/2018 | 78 | 22.01 | 60.31 | 6031 | 200 | 5,831 |
| 17 | Construction of Mens Hostel for ITSr Chethalayam | M/s Tati Constructions | 24/07/2018 | 277 | 19.00 | 219.6 | 21960 | 200 | 21,760 |
| 18 | Construction of 1st and 2nd floor of AD Block at ITSr Chethalayam | M/s Tati Constructions | 30/07/2018 | 236 | 17.00 | 187.52 | 18752 | 200 | 18,552 |
| 19 | Providing Tile flooring to old and new block of Mens Hostel | M/s Sabu OK | 13/09/2018 | 26.1 | 26.51 | 19.04 | 1904 | 200 | 1,704 |
| 20 | Construction of aquarium in Botanical Garden | Shri. Jafer P | 23/10/2018 | 10 | 1.8 | 7.05 | 705 | 200 | 505 |
| 21 | Extension of water supply store | Shri. Brijesh C | 26/10/2018 | 10 | 10.12 | 8.81 | 881 | 200 | 681 |
| 22 | Providing new PVC water supply line from water treatment plant to single officers' hostel, kseb etc. | Shri. T Ajay | 26/10/2018 | 11.4 | 15.5 | 9.61 | 961 | 200 | 761 |
| 23 | Construction of RCC Sceptic Tank at Mens Hostel Annex | Shri. T Ajay | 27/10/2018 | 7 | 18 | 5.36 | 536 | 200 | 336 |
| 24 | Maintenance works to Qtr. No. C6 | Shri. Suresh KA | 29/10/2018 | 4.5 | 15 | 3.75 | 375 | 200 | 175 |
| 25 | Replacing steel window shutters- Psychology and Education Dept.s | Shri. Muhammed Afsal EP | 08/11/2018 | 7.8 | 19.9 | 5.96 | 596 | 200 | 396 |

| | | | | | | | | | |
|----|--|---------------------------------|------------|------|-------|--------|-------|-----|--------|
| | with Aluminium sliding window shutters | | | | | | | | |
| 26 | Providing sheet roofing to D3, D6, D7 & D27 quarters | Shri. Brijesh C | 27/11/2018 | 9.5 | 16.2 | 7.68 | 768 | 200 | 568 |
| 27 | Urgent renovation works to Psychology Dept. | Shri. Jafer P | 05/12/2018 | 3.1 | | 3.19 | 319 | 200 | 119 |
| 28 | Construction of Compound wall between Botanical Garden and water treatment plant | Shri. T Kunhahamed | 19/12/2018 | 5.4 | 16.77 | 4.44 | 444 | 200 | 244 |
| 29 | Construction of building for CUTEK Kallai | M/s Maliyakkal Construction Co. | 21/12/2018 | 265 | 17.2 | 213.54 | 21354 | 200 | 21,154 |
| 30 | Modification works at Dept. of Botany | M/s KENZA Engg. Constructions | 24/12/2018 | 8 | 23.1 | 6.09 | 609 | 200 | 409 |
| 31 | Urgent maintenance works to Qrts. No. C14 | Shri. MT Jeevanandan | 11/02/2019 | 8 | 12.1 | 6.8 | 680 | 200 | 480 |
| 32 | Renovation of Dining Hall and Kitchen of Guest House Canteen | M/s AR Constructions | 19/02/2019 | 11 | 16.3 | 8.74 | 874 | 200 | 674 |
| 33 | Painting and providing curtains at Central Composite block for Science Dept. | Shri. MP Babu | 19/02/2019 | 9 | 30.21 | 5.65 | 565 | 200 | 365 |
| 34 | Modification works at Room No. B10 - Dept. of Physics | M/s KENZA Engg. Constructions | 21/02/2019 | 8 | 16.1 | 6.03 | 603 | 200 | 403 |
| 35 | Construction of building for CH Mohammed Koya Chair | Shri. T Kunhahamed | 21/02/2019 | 45 | 18.57 | 35.83 | 3583 | 200 | 3,383 |
| 36 | Construction of Canal Link Road at Botanical Garden | Shri. T Kunhahamed | 21/02/2019 | 8.9 | 19.68 | 6.84 | 684 | 200 | 484 |
| 37 | Construction of Pond Link Road at Botanical Garden | Shri. T Kunhahamed | 02/03/2019 | 11.5 | 23.48 | 8.44 | 844 | 200 | 644 |
| 38 | Providing Tile Flooring to School of Drama- Thrissur | Shri. Naseem Rasheed M | 02/03/2019 | 20.5 | 26.37 | 14.83 | 1483 | 200 | 1,283 |
| 39 | Replacing damaged GI Sheet roofing of 46A and B, 47A and B quarters | Shri. MP Babu | 06/03/2019 | 5.5 | 21.21 | 4.22 | 422 | 200 | 222 |
| 40 | Urgent renovation works to H type | Shri. MP Babu | 06/03/2019 | 65 | 10.53 | 57.16 | 5716 | 200 | 5,516 |

| | | | | | | | | | |
|--------------|---|-----------------|------------|-------|-------|-------|------|-----|-----------------|
| | qrtr. No. 20 to 45 | | | | | | | | |
| 41 | Replacing damaged GI Sheet roofing of E7, 8,10,11,12,13,19,20 & 22 quarters | Shri. MP Babu | 06/03/2019 | 11.75 | 21.21 | 8.95 | 895 | 200 | 695 |
| 42 | Replacing damaged GI Sheet roofing of H 8,9,21,24,26,28&37 quarters | Shri. MP Babu | 06/03/2019 | 10.4 | 21.21 | 8.16 | 816 | 200 | 616 |
| 43 | Maintenance of D2 & D18 quarters | Shri. Jafer P | 12/03/2019 | 72 | 15.2 | 60.3 | 6030 | 200 | 5,830 |
| 44 | Maintenance works to Qrtr. No. C4 | Shri. MP Babu | 16/03/2019 | 5.5 | 13.32 | 4.73 | 473 | 200 | 273 |
| 45 | Providing false Ceiling and window curtains to DCMS Library | Shri. Suresh KA | 19/03/2019 | 4.2 | 16.2 | 3.5 | 350 | 200 | 150 |
| 46 | Urgent maintenance works to Qrts. No. C5 | Shri. Suresh KA | 19/03/2019 | 5 | 16.2 | 4.02 | 402 | 200 | 202 |
| 47 | Providing tile flooring to Prof. G Sankara Pillai Auditorium, Thrissur | Shri. Jafer P | 19/03/2019 | 19.75 | 13.2 | 16.93 | 1693 | 200 | 1,493 |
| 48 | Urgent maintenance works to Qrts. No. B5 | Shri. MP Babu | 22/03/2019 | 5.73 | 3.11 | 5.44 | 544 | 200 | 344 |
| Total | | | | | | | | | 1,20,788 |

Annexure II

Amount retained in the bank accounts of HoDs

| Department | Unclaimed Caution Deposits | Unidentified and long pending balances | Interest credited |
|--|----------------------------|--|-------------------|
| Department of Computer Science | 10500 | -- | 18116 |
| Department of Life Sciences | 101895 | -- | 7730 |
| Department of Physics | 102500 | | 105976 |
| Department of Hindi | 86245 | 564069 | 9102 |
| Dept of Life Long Learning and Extension | | | 2482 |
| Department of History | 14265 | 101165 | |
| Dept.of Library &Information Science | 31725 | 355 | |
| Dept.of Zoology | 158975 | 57447 | 102162 |
| Dept.of Economics | 84430 | | 6554 |
| Total | 590535 | 723036 | 252122 |

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Annexure III

(Amount in ₹)

| Sl. No | Date | Relevant University sanction Number | Name of Payee | Amount | Purpose |
|--------|----------|--|-----------------------------|--------|--|
| 1 | 23/9/15 | U.O.No9488/2015/Admn dated 09/09/15 | Dr.Sakeer Hussain, Director | 44500 | Participation of university team in IUSZ chess(M) championship 2015-16 |
| 2 | 28/9/15 | U.O.No.9488/2015/Admn dated 09/09/15 | -do- | 79000 | -do- Volleyball(M) Tournament 2015-16 |
| 3 | 11/12/15 | U.O.No.9488/2015/Admn dated 09/09/2015 | -do- | 84500 | -do- Handball Tournament 2015-16 |
| 4 | 7/1/16 | U.O.No.195/2016/Admn dated 06/01/16 | -do- | 18000 | Conduct of Ist stage coaching camp in Kho-kho(M)15-16 |
| 5 | 7/1/16 | U.O.No.220/2016/Admn dated 06/01/16 | -do- | 151582 | Participation of the University volleyball (M)Allu tournament 15-16 |
| 6 | 12/1/16 | U.O.No.9488/2015/Admn dated 09/09/15 | -do- | 71500 | Participation of University team in South Zone Kho-kho(M) 2015-16 |
| 7 | 16/1/16 | U.O.No.9488/2015/Admn dated 09/09/15 | -do- | 113000 | Participation of University team in AIU Softball(W) tournament 15-16 |
| 8 | 16/1/16 | U.O.No.9488/2015/Admn dated 09/09/15 | -do- | 116500 | Participation of University team in AIU Baseball(M) tournament 2015-16 |
| 9 | 23/1/16 | U.O.No.9488/2015/Admn dated 09/09/15 | -do- | 78000 | Participation of University team in IUS2 Kabaddi(W) 2015-16 |
| 10 | 2/2/16 | U.O.No.9488/2015/Admn dated 09/09/15 | -do- | 47500 | Participation of University team in ALLU Fencing (W) Championship 15-16 |
| 11 | 11/2/16 | U.O.No.9488/2015/Admn dated 09/09/15 | -do- | 97500 | Participation of University team in ALLU Yoga(M&W) Tournament 2015-16 |
| 12 | 15/2/16 | U.O.No.9488/2015/Admn dated 09/09/15 | -do- | 113500 | Participation of the University team in ALLU Netbal(W) Championship 15-16 |
| 13 | 27/2/16 | U.O.No.2005/2016/Admn dated 25/02/16 | -do- | 2500 | Subscription of journals to DPE |
| 14 | 29/2/16 | U.O.No.2057/2-016/Admn dated 26/2/16 | -do- | 30317 | Participation of University team in ALLU Volley ball(M) Tournament 2015-16 |
| 15 | 5/3/16 | U.O.No.9488/2015/Admn dated 09/09/15 | -do- | 84500 | Participation of University team in ALLU Volleyball(W) Tournament 2015-16 |
| 16 | 9/3/16 | U.O.No.9488/2015/Admn dated 09/09/15 | -do- | 71500 | Participation of University team in ALLU Tackwondo(W&M)2015-16 |

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|----|----------|---|---|--------|--|
| 17 | 4/10/16 | U.O.No.10955/2016/ Admn dated 07/9/16 | -do- | 54000 | Participation of University team in IUS2Chess(M)2016-17 |
| 18 | 13/10/16 | U.O.No.11966/2015/ Admn dated 13/10/16 | -do- | 15000 | Conduct of intercollegiate cross country tournament 2016-17 |
| 19 | 16/11/16 | U.O.No.11753/2016/ Admn dated 3/10/16 | -do- | 9750 | Conduct of Intercollegiate Interzone Volleyball(W) Championship 2016-17 |
| 20 | 8/12/16 | U.O.No.14268/2016/ Admn dated 08/12/16 | -do- | 645750 | Conduct of IUSZ-Volleyball(W) Tournment in the University Synthetic Indoor stadium |
| 21 | 26/7/17 | U.O.No.9279/2017/ Admn dated 25/7/17 | Dr.Herman.P.J,P resident, Department of Students Union(Asst.Prof essor,Dept of Hindi) | 72000 | Conduct of Annual Sports Athletic Meet 2016-17 |
| 22 | 23/10/17 | U.O.No.13369/2017/ Admn dated 19/10/17 | Dr.SakeerHussai n.V.P,Director,D PE | 150000 | Conduct of ICT Athletic Meet 2017-18 |
| 23 | 4/1/2018 | U.O.No.74/2018/Ad mn dated 03/01/18 | -do- | 146700 | Participation in the IUS2 Hockey(W) Championship 2017-18 |
| 24 | 17/1/18 | U.O.No.714/2018/A dmn dated 16/1/18 | -do- | 126255 | Participation of University team in IUSZ Kho-Kho(M) Championship 2017-18 |
| 25 | 19/1/18 | U.O.No.842/2018/A dmn dated 18/1/18 | -do- | 144675 | Participation of University team in the South Zone Inter University Hockey(M) Championship 2017-18 |
| 26 | 20/1/18 | U.O.No.924/2018/A dmn dated 20/01/18 | -do- | 95793 | Participation of University team in ALLU Tug of War(W) Championship 2017-18 |
| 27 | 24/1/18 | U.O.No.973/2018/A dmn dated 22/1/18 | -do- | 61875 | Participation of University team in ALLU Kho-Kho(M) Championship 2017-18 |
| 28 | 1/2/18 | U.O.No.1274/2018/ Admn dated 31/01/18 | -do- | 107475 | Participation of University team in ALLU Ball Badminton(W) Championship 2017-18 |
| 29 | 15/2/18 | U.O.No.1687/2018/ Admn dated 8/2/18 | -do- | 102900 | Participation of University team in ALLU Table tennis(W) Championship 2017-18 |
| 30 | 15/2/18 | U.O.No.1900/2018/ Admn dated 14/2/18 | -do- | 119625 | Participation of Univesity team in ALLU Net ball(M) Championship 2017-18 |
| 31 | 15/2/18 | U.O.No.1901/2018/ Admn dated 14/2/18 | -do- | 114900 | Participation of University team in the SepakTakraw(M) Championship 2017-18 |
| 32 | 5/3/18 | U.O.No.2662/2018/ | -do- | 151275 | Participation of University |

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|----|----------|--|------|--------|--|
| | | <u>Admn dated</u> <u>01/03/2018</u> | | | team in ALLU Korfball(mixed)Championshi p 2017-18 |
| 33 | 24/3/18 | <u>U.O.No.3771/2018/a</u> <u>dmn dated 23/03/18</u> | -do- | 143250 | Conduct of summer coaching camp 2018 |
| 34 | 11/4/18 | <u>U.O.No.4560/2018/</u> <u>Admn dated 11/4/18</u> | -do- | 117000 | Conduct reception of the victorious Kerala Santhosh Trophy Team |
| 35 | 10/8/18 | <u>U.O.9517/2018/Adm</u> <u>n dated 08/08/2018</u> | -do- | 30752 | Conduct of promoting youngsters coaching camp in Boxing(M)2018-19 |
| 36 | 15/10/18 | <u>U.O.No.12094/2018/</u> <u>Admn dated</u> <u>15/10/18</u> | -do- | 18750 | Conduct of inter collegiate interzone baseball(M)Championship 18-19 |
| 37 | 12/11/18 | <u>U.O.No.13149/2018/</u> <u>Admn dated</u> <u>12/11/18</u> | -do- | 500000 | Conduct of ALLU Weight Lifting(M)Championship 18- 19 |
| 38 | 5/12/18 | <u>U.O.No.14171/2018/</u> <u>Admn dated</u> <u>04/12/18</u> | -do- | 105180 | Participation of University team in IUT Judo(W)18-19 |
| 39 | 07/12/18 | <u>U.O.No.14348/2018/</u> <u>Admn dated</u> <u>07/12/18</u> | -do- | 108825 | Participation of Uty team in IUT Ball Badminton(M)Championship 2018-19 |
| 40 | 13/12/18 | <u>U.O.No.14631/2018/</u> <u>Admn dated</u> <u>13/12/18</u> | -do- | 157220 | AIU Football(M)Championship 2018-19 |
| 41 | 20/12/18 | <u>U.O.No.14874/2018/</u> <u>Admn dated</u> <u>20/12/18</u> | -do- | 113100 | Participation of Uty team in AIU Kho-kho(M)2018-19 |
| 42 | 20/12/18 | <u>U.O.No.14875/2018/</u> <u>Admn dated</u> <u>20/12/18</u> | -do- | 143400 | Participation of Uty team in IUT Hockey(W) 18-19 |
| 43 | 22/12/18 | <u>U.O.No.14958/2018/</u> <u>Admn dated</u> <u>21/12/18</u> | -do- | 81720 | Participation of University team in AIU Tug of War(M)2018-19 championship |
| 44 | 26/12/18 | <u>U.O.No.15028/2018/</u> <u>Admn dated</u> <u>24/12/18</u> | -do- | 106620 | Participation of uty team in AIU Judo(M) Championship 2018-19 |
| 45 | 28/12/18 | <u>U.O.No.151091/201</u> <u>8/Admn dated</u> <u>27/12/18</u> | -do- | 135120 | Participation of Uty team in Aiu Football 2018-19 |
| 46 | 4/1/19 | <u>U.O.No.9/2019/Adm</u> <u>n dated 01/01/19</u> | -do- | 188475 | Participation of uty team in IUSZ Cricket(M)2018-19 |
| 47 | 05/01/19 | <u>U.O.No.112/2019/A</u> <u>dmn dated 4/1/19</u> | -do- | 116325 | Participation of uty team in AIU Badminton(W) 2018-19 championship |
| 48 | 05/01/19 | <u>U.O.No.143/2019/A</u> <u>dmn dated 4/1/19</u> | -do- | 78900 | Participation of Uty team in AIU Fencing(M) 2018-19 |
| 49 | 18/01/19 | <u>U.O.No.793/2019/A</u> <u>dmn dated 17/1/19</u> | -do- | 58500 | Participation of University team in AIU Tennis(M) Tournment 2018-19 |
| 50 | 21/01/19 | <u>U.O.No.808/2019/A</u> | -do- | 150300 | Participation of Uty team in |

| | | | | | |
|----|----------|--|------|---------|--|
| | | <u>dmn dated 17/1/19</u> | | | ALLU Football(W) Championship 2018-19 |
| 51 | 25/01/19 | <u>U.O.No.1210/2019/ Admn dated 25/1/19</u> | -do- | 18750 | Conduct of ICT Interzone Taekwondo Championship 2018-19 |
| 52 | 29/01/19 | <u>U.O.No.361/2019/A dmn dated 29/1/19</u> | -do- | 121290 | Participation of uty team in IUSZ |
| 53 | 31/01/19 | <u>U.O.No.1234/2019/F in dated 25/01/19</u> | -do- | 100000 | Participation of Uty team in AIU Powerlifting Championship 2018-19 |
| 54 | 31/01/19 | <u>U.O.No.1234/2019/ DMN dated 25/01/19</u> | -do- | 100000 | Participation of uty team in AIU Powerlifting(W) 2018- 19 championship |
| 55 | 04/02/19 | <u>U.O.No.1494/2019/ Admn dated 31/01/2019</u> | -do- | 125000 | Participation of University team in IUSZ Cricket(W) 18- 19 |
| 56 | 04/12/19 | <u>U.O.No.1501/2019/ Admn dated 31/01/2019</u> | -do- | 138000 | Participation of University team in ALLU Netball Championship 2018-19 |
| 57 | 4/2/19 | <u>U.O.No.1495/2019/ Admn dated 31/1/2019</u> | -do- | 138000 | -d0- |
| 58 | 5/2/19 | <u>U.O.No.1707/2019/ Admn dated 4/02/2019</u> | -do- | 18750 | Conduct of ICT Interzone Boxing Championship |
| 59 | 6/2/19 | <u>U.O.No.1847/2019/ Admn dated 5/2/2019</u> | -do- | 77775 | Participation of University team in IUSZ Table Tennis(M) 2018-19 |
| 60 | 26/2/19 | <u>U.O.No.2882/2019/ Admn dated 25/2/2019</u> | -do- | 510250 | Conduct of ALLU Softball(M) Championship |
| 61 | 28/2/19 | <u>U.O.No.2886/2019/ Admn dated 25/2/2019</u> | -do- | 94930 | Participation of University team in Teakwondo(M) |
| 62 | 28/2/19 | <u>U.O.No.2885/2019/ Admn dated 25/2/2019</u> | -do- | 94380 | Participation of uty team of ALLU Teakwondo(W) championship 2018-19 |
| 63 | 18/3/19 | <u>U.O.No.3849/2019/ Admn dated 16/3/2019</u> | -do- | 30000 | Conduct meet 2018-19 |
| 64 | 26/3/19 | <u>U.O.No.4296/2019/ Admn dated 22/3/2019</u> | -do- | 180000 | Conduct of summer camp 2018-19 |
| | | | | 7422434 | |

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Annexure IV
Term fee pending Collection

(amount in ₹)

| Name of The Department | Previous Year Balance 2017- 18 | Demand 2018-19 | Total | Collection | Balance |
|--|--------------------------------------|-------------------|--------|------------|---------|
| Department of Economics, Dr. John Matthai Centre, Thrissur | 99350 | 90720 | 190070 | 30555 | 159515 |
| Botany | 59400 | 103650 | 163050 | 20565 | 142485 |
| Physics | 46700 | 108055 | 154755 | 88965 | 65790 |
| Arabic | 35865 | 68040 | 103905 | 52200 | 51705 |
| Hindi | 103790 | 60695 | 164485 | 123690 | 40795 |
| Mathematics | 9950 | 32085 | 42035 | 17160 | 24875 |
| History | 127700 | 83160 | 210860 | 186560 | 24300 |
| Education | 23400 | 67095 | 90495 | 81270 | 9225 |
| Russian Comparative Literature | 18900 | 18900 | 37800 | 28620 | 9180 |
| Folklore Studies | 18000 | 4725 | 22725 | 13545 | 9180 |
| Zoology | 4500 | 89775 | 94275 | 87885 | 6390 |
| Commerce and Management Studies | 0 | 71980 | 71980 | 69990 | 1990 |
| Statistics | 900 | 14175 | 15075 | 13140 | 1935 |
| Total | | | | | 547365 |

28

Annexure V

1. Details of posts in excess of sanctioned strength

| | Designation | Sanctioned | Regular appointment | Contract appointment | Excess |
|---|---|------------|---------------------|----------------------|--------|
| 1 | Programmer(CUCC) | 5 | 4 | 25 | 24 |
| 2 | Driver(HV Driver & IV Driver) | 5 | 5 | 15 | 15 |
| 3 | Groundsman | 3 | 3 | 3 | 3 |
| 4 | Professional Assistant Gr.I Gr.II | 21 18 | 21 10 | 12 | 4 |
| 5 | Sweeper Sweeper cum Scavenger Part time sweeper | 24 62 | 0 4 | 93 | 11 |
| 6 | Room Boy cum Bearer | 3 | 3 | 6 | 6 |
| 5 | Gardener | 17 | 6 | 30 | 19 |
| 6 | Laboratory Assistant | 15 | 15 | 1 | 1 |
| 7 | Electricity worker | 5 | 1 | 8 | 4 |
| 8 | Pump operator | 17 | 17 | 4 | 4 |
| 9 | Matron | 1 | 1 | 8 | 8 |
| | Total | | | | 99 |

2. Details of posts operated without sanctioned post

| Sl no | Designation | Number of temporary engagements without sanction from government |
|-------|--------------------------------------|--|
| 1 | Liaison Officer | 1 |
| 2 | Technician(Data Centre) | 3 |
| 3 | System Analyst(CUCC) | 1 |
| 4 | Public Address System Operator(USIC) | 1 |
| 5 | Lab Attender | 1 |
| 6 | Cook | 1 |
| 7 | Skilled worker | 1 |
| 8 | Counter | 4 |
| | | 13 |

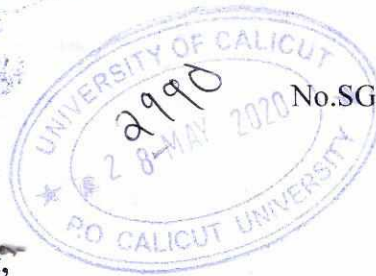
Annexure VI

| Name | Date of Joining in Service | Post to which appointed initially and pay | Post to which promoted on the date of joining and pay | Date of declaration of probation | Date of promotion as professor and pay | Actual date of Promotion |
|------------------------------|----------------------------|---|--|----------------------------------|---|--------------------------|
| Dr. B. Vijayachandran Pillai | 10/09/2009 | Reader Pay ₹39100 +8000AGP 15600-39100 | Associate Professor Pay ₹45810 AGP9000 Scale: ₹37400-67000 and AGP 9000 | 10/09/2010 FN | 10/09/2012 ₹45810 Scale: ₹37400-67000 and AGP ₹10000 | 10/09/2013 |
| Dr. B Johnson | 10/09/2009 | Reader Pay ₹39100 +8000AGP 15600-39100 | Associate Professor Pay ₹45810 AGP9000 Scale: ₹37400-67000 and AGP 9000 | 10/09/2010 FN | 10/09/2012 ₹45810 Scale: ₹37400-67000 and AGP ₹10000 | 10/09/2013 |
| Dr. Muhammed Maheen A. | 06/03/2009 | Reader Pay ₹39100 +8000AGP 15600-39100 | Associate Professor Pay ₹44210 AGP9000 Scale: ₹37400-67000 and AGP ₹9000 | 06/03/2010 FN | 06/03/2012 ₹45810 Scale: ₹37400-67000 and AGP ₹10000 date opted 01/07/2012) | 06/03/2014 |

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महालेखाकार (सा.सा.क्षे.ले.प) का कार्यालय, केरला, तिरुवनन्तपुरम
OFFICE OF THE ACCOUNTANT GENERAL (G & SSA), KERALA,
THIRUVANANTHAPURAM - 695 001



No.SGS II (HQ) III /II/ 8-3897/Suppl/20-21/ 24

Dated: 21/05/2020

To

The Registrar,
University of Calicut,
Calicut University P.O.,
Thenhipalam,
Malappuram – 673 635

Sir,

Sub: Report on the Audit of the accounts of **Calicut University**, for the period 2018-19, under Section 14 of the Comptroller & Auditor General's (DPC) Act 1971.

The Report on the Audit of the accounts of **Calicut University** for the period 2018-19, conducted under Section 14 of the Comptroller & Auditor General's (DPC) Act 1971, was forwarded vide letter No. SGS II (HQ) III/II/8-3897/14, 15 dated 06/05/2020. An Audit finding which was not included in the above report is issued herewith as Part II B Supplementary para I. The replies/remarks to the points raised in the para may please be arranged to be furnished through the **Higher Education Department** in Government, within four weeks from the date of receipt.

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

In this connection, reference is invited to Article 63(c) of Kerala Financial Code Vol.I impressing upon the essential need for furnishing complete replies to all the paras of the Local Audit Report.

Receipt of the document may please be acknowledged.

Yours faithfully,

[Signature]
Sr. Audit Officer

Copy to

The Principal Secretary to Government,
Higher Education Department,
Government of Kerala, Thiruvananthapuram.

Remarks of Government on the reply
to each para may be furnished.

Sr. Audit Officer

II B Supplementary Para – Irregularities in promotion of Part Time Sweepers to Sweeper cum Scavenger and category change to Peon/Watchman

The Chancellor gave his assent on 25/03/2012 to the amendment of the Calicut University First Ordinance 1978 Chapter XV Ordinance 3, Serial No.33 with regard to appointment to the posts of Sweeper cum scavenger/Watchman. As per the amended ordinance, the method of appointment to the post of Sweeper cum Scavenger was by promotion from the post of Part Time Sweepers based on seniority. Seven posts of Sweepers cum Scavenger were lying vacant and seven senior most part time sweepers were promoted vide order dated 28/03/2012. The Syndicate Meeting held on 04/09/2012 resolved the following.

1. 94 Part Time Sweeper posts to be reconverted to 47 Sweepers cum Scavenger posts in the scale of pay of 8500-13210 resulting in total strength of sweeper cum scavenger post as 54. Consequently promote 47 Part-time Sweepers to the reconverted post of sweeper cum scavenger.
2. To give category change from Sweeper cum Scavengers to the post of Peon/Watchman to 37 Sweeper cum Scavengers who have completed six years of service in the University including the post of Part Time Sweepers.
3. To fill the resultant 37 vacancy in the post of Sweeper cum Scavenger by promoting 37 Part Time Sweepers.
4. To reduce the strength of Part Time Sweeper post to two.

The Syndicate decision was implemented vide order dated 04/09/2012. The order reconverts 94 PTS posts to 47 Sweeper cum Scavenger posts, promotion of 47 PTS to the cadre of Sweeper cum Scavenger, category change of 37 Sweeper cum Scavenger to the post of Peon/Watchman and promotion of 37 PTS as Sweeper cum Scavenger was issued on 04/09/2012 and all the employees assumed charge on 05/09/2012.

In this regard, the following observations are made:

1. Government vide GO(P) No.501/2005/Fin dated 25/11/2005 issued guidelines for appointment/ regularization of casual sweepers and part time sweepers. As per the Order, sweeping area needs to be assessed, fixed and certified by an Officer of the PWD Buildings division, not below the rank of Assistant Engineer, for engaging casual sweepers and part time sweepers. However, the University had not assessed the sweeping area before appointment/regularization.
2. As per para 13 of the Government Order dated 25/11/2005, appointment of part time sweepers should be made only through Employment Exchanges. However, the appointments were not made through Employment Exchanges.

3. The restructuring of posts was done without Government sanction and the service rules were not amended to that extent.

The University accepted all the observations.

Amrta
21/5/20

Sr. Deputy Accountant General (AMG-II)