

No. ASAP/FO/1191/2018.

Thiruvananthapuram

Dated: 10/10/2018.

From

Additional Secretary and Team Leader.
Additional Skill Acquisition Programme.
Thiruvananthapuram.

To

The Principal.
Mannaniya College of Arts & Science.
Kallara, Pangode.
Thiruvananthapuram.

Sub:- Higher Education Department-ASAP- Report on the Internal Audit of
the Accounts and Registers of Mannaniya College of Arts & Science,
Thiruvananthapuram-reg-

Ref:- Report of the Internal Audit Team

A copy of the report cited is forwarded herewith. You are directed to furnish the details of action taken on the recommendations contained in the report within 15 days from the date of receipt of this letter. The time limit prescribed in the matter may be strictly adhered to.



Yours faithfully


Reetha S Prabha.

Additional Secretary & Team Leader
Additional Skill Acquisition Programme.



Inspection Report on the Audit of Accounts of ASAP Institution, Mannaniya College of Arts and Science, Kallara, Pangode, Thiruvananthapuram District for the period from 24.02.2016 to 06.03.2018.

Part I

A. Introduction

The Audit was conducted from 07.03.2018 to 08.03.2018.

Officers in Charge

Following officers were in charge of ASAP Institution, Mannaniya College of Arts and Science, Kallara, Pangode during the period covered in audit.

1. Shri. A.H. Badrudeen, Principal, - 21.11.2015 to till date
2. Shri. Dilshad Bin Ashraf, Co-ordinator- 21.11.2015 to till date

Part II

(i). Important Observations

1. Improper Maintenance of Cash Book

Scrutiny of the cash book and connected records of ASAP Institution showed following defects / omissions:

- (i) As per Rule 92(a) (iv) of Kerala Treasury Code Vol. I at the end of every month the head of the office should verify the cash balance in cash book and record a signed and dated certificate to that effect. This was not being done.
- (ii) There was correction in certain pages in the cash book which was not attested.
- (iii) While making payment towards remuneration to the Principal, Co-ordinator, Peon and refreshment charges, month to which it related was not noted.

The above defects and omissions may be rectified/ supplied and fact intimated to audit.

2. Collection of fees from drop out students

As per Govt. orders approving the incentive linked fee structure and procedures for fee payment, students are grouped into two categories. Students from the BPL, SC/ST, SEBC families or who are physically challenged and two exempted general students by District level Committee form Category I and general category students who fall outside category I

form category II. Category I students need not pay any fees. Category II students are required to pay 75% of the entire fees.

Govt. also ordered in the above G.O. that the students who do not successfully complete the course have to pay the entire fees (Both Category I and category students). Successful completion has been defined as attending not less than 70% of the class transaction hours appearing for all examinations, attending all internships wherever provided and submitting all assignments and project works stipulated as part of the course requirements.

A total number of 23 students were admitted for 2015-16 batch of the Foundation Course and all were exempted from payment of fees. Out of these, 1 student had not satisfactorily completed the course. The fee due from the student is Rs. 3200/-. Details are shown below;

Sl.No.	Name of student	Consolidated attendance percentage	Year/Batch
1	Rohini P S	35.71	2015-16

No registers were seen kept denoting the total no. of students attended examination and drop outs due to lack of attendance.

Notice may be issued to the students/ patents for the recovery of fee due in the form prescribed by ASAP HQrs and progress in this regard may be reported.

3. Payment made by cash instead of crossed cheque

Government have issued modified Standard Operating Procedure of ASAP for strengthening the Institutional Finance and Accounting Procedure vide G.O.(Rt)No.2865/2015/H.Edn. dated 05.11.2015. As per the above G.O, payments amounts exceeding Rs.2500/- shall be made by crossed cheque only.

It was noticed that the ASAP Institution had not observed the instructions contained in the above G.O. in respect of payments exceeding Rs.2,500/- made by cash instead of crossed cheque in the following cases:-

Date	Nature of payment	Amount (Rs)
16.03.2016	Refreshment charges	4,140
03.06.2016	Refreshment charges	3,915
23.08.2016	Refreshment charges	6,615

30.11.2016	Refreshment charges	4,250
05.01.2017	Refreshment charges	5,000
13.03.2017	Refreshment charges	10,700

Instructions issued in the above G.O. may be followed strictly.

4. Foundation Module at Mannaniya College of Arts & Science, Pangode

Foundation Module for 2015-16 batch was commenced on 21.11.2015 admitting 23 students and ended on 03.03.2017 utilising 180 hours of training.

It was stated by the Principal that though orientation programme was conducted for the years 2016-17 and 2017-18 in the ASAP Institution, Foundation module batch for 2016-17 and 2017-18 could not be started due to shortage of willing students.

5. Receipt and payment account

Receipt and payment account of the Institution prepared by the Audit Party for 2015-16, 2015-16 and 2017-18 based on the fund transferred and credited in the ASAP account and expenditure met from the fund so transferred for ASAP purposes as per cash book is shown below:

Receipt and Payment account for the period 2015-16

Receipt			Payments		
Sl. No.	Details of receipts	Amount in Rs.	Sl. No.	Details of payments	Amount in Rs.
1	Cash in bank	000.00		Remuneration	
2	Cash in hand	000.00	1	Principal	1,000.00
3	From ASAP	8,750.00	2	Co ordinator	1,500.00
			3	Peon	750.00
			4	Stationery and Printing	500.00
			5	Refreshment	4,140.00
				Closing balance	
			6	Cash in bank	860.00
			7	Cash in hand	000.00
	Total	8,750.00		Total	8,750.00

Receipt and Payment for the period 2016-17

Receipt			Payments		
Sl. No.	Details of receipts	Amount in Rs.	Sl. No.	Details of payments	Amount in Rs.
1	Cash in bank	860.00		Remuneration	
2	Cash in hand	000.00	1	Principal	13,000.00
3	From ASAP	79,950.00	2	Co ordinator	19,500.00
4	Interest credited	222.00	3	Peon	9,750.00
			5	Stationery and Printing	6,830.00
			6	Refreshment	31,730.00
			7	Amount remitted to ASAP account	203.00
				Closing balance	
			11	Cash in bank	19.00
			12	Cash in hand	000.00
	Total	81,032.00		Total	81,032.00

Receipt and Payment Account for the period 2017-18

Receipt			Payments		
Sl. No.	Details of receipts	Amount in Rs.	Sl. No.	Details of payments	Amount in Rs.
	To			Closing balance	
1	Cash in bank	19.00	11	Cash in bank	*3,354.00
2	Cash in hand	000.00	12	Cash in hand	000.00
3	From ASAP	3,250.00			
4	Interest credited	85			
	Total	3,354.00		Total	3,354.00

*As the ASAP function was discontinued in the Institution, the balance in SB account may be refunded to ASAP Hqrs expenditure bank account No.67191394666 maintained in SBI TVM City branch and remittance details forwarded to Hqrs for verification.