

Office of the Directorate of Technical Education  
Thiruvananthapuram

Phone : 0471-2561418

No. Fin B2/ 20036 /2020/DTE

Date : 24<sup>th</sup> March 2021

To

The Principal  
Government Engineering College  
Thrissur

Sir,

Sub : Accountant General's Audit-- Inspection Report on the audit of accounts and registers of Department of Technical Education-2019-20—forwarding of—regarding.

Ref : Letter No. AMG -II (HQ)II/II/HE/17-8/20-21/287 dated 05.3.2021 received from the office of the Principal Accountant General (Audit-I) Kerala, Thiruvananthapuram.

The Principal Accountant General (Audit-I) Kerala, Thiruvananthapuram vide letter cited have forwarded the Inspection Report on the audit of accounts and registers of the Department of Technical Education for the year 2019-20 and have asked the Director of Technical Education to furnish the reply through the Administrative Department.

In the circumstance, I am forwarding herewith Inspection Report on the audit of accounts and registers pertains to Government Engineering College, Thrissur as per the details given below.

Part II B X (4), XVIII, XXIII, XXV (3), (4), (6), (8), (9), (10) & (11).

I am to request you to furnish the reply in triplicate as per the format given below not later than two weeks from the date of receipt of this report.

Srl No	Audit Para	Objection	Reply by the Head of Institution	Remarks of the DTE (to be left blank with sufficient space)	Remarks of the Administrative department (to be left blank with sufficient space)
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Yours faithfully,

R. GOPAKUMAR  
SENIOR FINANCE OFFICER



X.

Irregularity in Annual maintenance Contract – [DTE]

(4) Non-entering into Annual Maintenance Contract (AMC)

As per Para 9.63 of Stores Purchase Manual, goods, especially sophisticated equipment and machinery (like Machineries, Electric/Electronics equipment, Computer Hardware, Software, all kinds of electronic equipments etc.), need proper maintenance for trouble free service. For this purpose, the purchase department may enter into maintenance contract.

On verification, audit observed that the following institutions under DTE, Thiruvananthapuram, had not entered into any Annual Maintenance Contract (AMC) for the equipment/machines held under its inventory.

Items	INSTITUTIONS					
	GWPC, Kaimanam	SITTTR, Kalama- sserry	GEC, Thrissur	GTHS, Kulathoor	GPTC, Attingal	GPTC, Ezhukone
Computers/ Laptops	322	62	332	51	201	301
Printers/ Scanners/ Photocopiers	05	04	75	10	05	23 #
Projectors	08	01	Details not furnished	02	12	15
UPS	08	01		05	02	14
Air- conditioners	22	05		Nil	Not furnish ed	17

# - excluding Photocopier

Maintenance of the sophisticated machinery/ equipment without Annual Maintenance Contract was highly risky and against the provisions of Stores Purchase Manual as stated ibid.

No reply has been furnished by the department.



### XVIII. Renting out building/rooms to external agencies in GEC, Thrissur

Government Engineering College (GEC), Thrissur has rented out rooms/buildings to the following agencies for their function at monthly rate noted against each:

Sl No	Name of Agency/purpose	Monthly Rent (₹)	Month of original occupation	Rent in arrears (₹)	Period of rent in arrears
1.	State Bank of India Cherur (Extension Counter)	836.00	9/1999	NIL	N/A
2.	Post Office	82.00	2/1996	NIL	N/A
3.	Milma Booth	300.00	11/1999	15,900.00	10/15 to 2/2020
4.	Canteen	2000.00	--	16,000.00	6/19 to 2/2020
5.	Cafeteria	500.00	2/2018	1,500.00	12/19 to 2/2020

In this connection, the following observations are made.

1. As per para 2809.5 of PWD Manual, once the building is decided to be taken on rent the head of the office will forward the necessary documents to the AE (Building Section) of the locality for fixing the rent of the building. Para 2809.6 specifically details the rent calculation formula. The details of rent calculation for partially occupied building etc. will be worked out based on the technical circular issued by the Chief Engineer from time to time. However, no agreement was executed with the above Agencies occupying the Government building except at Sl.No.4 & 5.
2. Para 2811 states that the Government may provide its land or buildings for public use to other agencies like bank/societies/ public undertakings etc. for a specific period on remittance of monthly rent. The Government and the lessee shall enter into an agreement as per Appendix 2800H. Chief Engineer buildings shall fix a reasonable rent and the agreement executed. Rent was revised in respect of SBI from ₹.91/- to 836/- only due to occupation of additional room. In other case, rent is being collected as it was fixed in the initial stage. Periodical revision of rent may be ensured considering DSR rate, Index cost, land and building value etc. in consultation with PWD Building Section. Non revision of rent resulted in loss to Government exchequer.
3. Arrears of rent amounting to ₹ 33,400/- has not been collected and remitted to Government account.
4. In the case of Sl.No.4 & 5 who executed the agreement, the interest to be charged on delayed payment of rent is not incorporated. In the absence of the clause, chances of imposing interest by GEC, Thrissur on the contractor is remote.



5. The Office has not maintained the register of rented buildings so far. In the absence of a register, audit could not ascertain the proper receipt of rent, delay in receipt, interest, if any, to be collected etc.

It was replied that notice would be given to SBI, Post Office, Milma, and Contractors to take appropriate action with respect to remittance of rent arrears, furnishing of agreement etc. as per the objections raised by Audit. It was further stated that a letter has been forwarded to AE, PWD Special Buildings for revising the rent for SBT extension counter.



**XXIII. Non-crediting of interest to 'Civil Deposits-Personal Deposits' realised from Banks**

Rule 93 (4) Note-1(b) under Part III of Kerala Treasury Code (KTC) states that, Interest realised from the Bank shall be credited in the accounts to the head 'Civil Deposits-Personal Deposits' or to the Central agency for which the Bank account was operated.

Details in Bank Pass Books of the selected institutions under DTE, Thiruvananthapuram have showed that an amount of ₹4,65,489/- had been received as Interest Credit for the Savings Accounts held with Banks. Details are given below:

Sl.No	Name of the institution	Period/ Year	Amount credited as interest (₹)
1.	GPTC, Ezhukone	2019-20	16,526/-
2.	GEC, Thrissur	2018-19 & 2019-20	4,37,562/-
3.	GWPC, Kaimanam	2015-16 to 2019-20	11,401/-
TOTAL AMOUNT			*4,65,489/-

\*Detailed figures is placed as Annexure-II.

In this connection, it was noticed that though an amount of ₹ 4,65,489/- was credited as interest in the account of the three Polytechnic Colleges, the same was not credited to the Head of account 'Civil Deposits-Personal Deposits'.

No reply has been furnished by the department.



**DETAILED FIGURES OF INTEREST CREDIT IN SAVINGS ACCOUNT OF  
SELECTED INSTITUTIONS UNDER DTE, TVM**

**(I) Details of GEC, Thrissur**

Sl.No.	Account Numbers of SBI	Date of Interest Credited	Amount of interest credited
1.	67188163973	25/09/2018	30742
2.		25/12/2018	40183
3.		25/03/2019	53601
4.		25/06/2019	79434
5.		25/09/2019	27828
6.		25/12/2019	32667
7.		25/03/2020	23534
		<b>TOTAL</b>	<b>287989</b>
8.	67220899441	25/12/2017	5786
9.		25/03/2018	10298
10.		25/06/2018	4944
11.		25/09/2018	1089
12.		25/12/2018	2140
13.		25/03/2019	6357
14.		25/06/2019	4012
15.		25/09/2019	2347
16.		25/12/2019	1844
17.		25/03/2020	1160
		<b>TOTAL</b>	<b>39977</b>
18.	67132698064	25/12/2019	22741
19.		25/03/2020	23027
20.		25/06/2020	21730
21.		25/09/2020	21093
22.		25/12/2020	21005
		<b>TOTAL</b>	<b>109596</b>
	<b>GRAND TOTAL</b>		<b>4,37,562</b>

**(II) Details of GPTC, Ezhukone :**

Sl. No	Bank account details (A/C No. / SBI Branch/ Purpose)	Amount of interest credited during f/y 2019-20 (Rs.)
1.	67341732280 / Kottarakkara/ IEDC	4314
2.	67137403973 / Kottarakkara/ MHRD	9592
3.	67105218898 / Kottarakkara/ Ladies Hostel	1505
4.	67322987844/ Kottarakkara/ Common	1115
	<b>TOTAL AMOUNT</b>	<b>16,526/-</b>

**(III) Details of GWPC, Kaimanam :** Saving Bank account No. 67137357459 with SBI, Karamana revealed interest credit amounting to Rs 11,401/- for the period between 31/5/2015 to 25/06/2020.



3 Accumulation of amount in the bank accounts

(2)

(a) GEC, Thrissur

Amounts were accumulated in the following bank accounts maintained by the GEC, Thrissur. Details are given below:

Sl. No.	Name of bank/Treasury	Account No.	Purpose for which a/c maintained	Balance as on 31.3.2020 (in ₹)
1.	Dist. Treasury ✓	799011700000241	PG (Dev)	4711795.00 ✓
2.	SBI Cherur	67328341590	KTU	5449053.00 ✓
3.	-do-	67188163973	Misc.	3584390.00
4.	-do-	67132698064	SERB ⊕	3086180.00 ✓
5.	SBI Police Academy	30864947228	e-Grants	1054284.00
6.	Dist. Treasury	713011400000136	Salary A/c	24538.00 ⊕
7.	SBI Cherur	57042255867	Bus	1330175.00 -
			Total	1,92,40,415 .

In this connection, audit observed that

1. Salary account is purely for the purpose of disbursement of salary to employees. But, ₹24,538/- is accumulated in the account.
2. Out of ₹ 30.86 lakh, an amount of ₹ 19.31 lakh was sanctioned for various students' project of this institution.

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It was replied that on receipt of request from the principal investigator, for the completion of respective project, the amount of ₹ 19.31 lakh would be transferred to concerned persons. Further, the balance amount of ₹ 17,438/- (at SL No.6) in the account remained unclassified and untraceable. Hence, If direction is given, the unclassified and untraceable amount would be remitted to Government. account.

SERB  
⊕ Out of 3086180/-, 2658664/- referred to project officer  
SERB. Remaining bal. in the a/c is 555618/-.  
utilization of this amt may be intimated.



### Retention of unutilized balance in PD account

Special Fees collected from the students are to be utilised in a proper and need based manner for the overall welfare activities of student community and in accordance with instructions issued by the Government, from time to time. A PD account shall be operated for the purpose. As per GO(Ms) No. 516/2012/H.Edn dated 19/10/2012 it was instructed that there shall be a 'College Development Fund' under the Director of Technical Education for proper management of fund. It is further directed that the entire fund will be pooled in one account of the Head of office which will be utilized rationally for the welfare of the students.

Accumulation of amount as balance in PD Accounts of selected institutions under DTE, Thiruvananthapuram are given below:

Sl. No.	Name of the Institution	PD Account Details (Bank/Account No.)	Account balance as on 31/03/2020 (in ₹)
1.	GEC, Thrissur	District Treasury, Thrissur /799011700000241	1,12,28,577/-
2.	GEC, Thrissur (Hostel)	District Treasury, Thrissur/ 799011700000178	29,41,380/-
3.	GTHS, Kulathoor	Sub Treasury, Parassala/ 799011700000016	1,92,946/-
4.	GPTC, Attingal	Try Attingal / 799011800000246	1,00,44,573/-
5.	GPTC, Ezhukone	Sub Try, Kottarakkara/ 799011700000534	21,03,543/-
<b>GRAND TOTAL</b>			<b>2,65,11,019/-</b>

In this connection, following observations are made:

- (b) Accumulation of huge amount in the PD account revealed that the institutions had not acceded to the directions of DTE dated 19.10.2012 and subsequent orders of Government/Department, which was highly improper.
- (c) GEC, Thrissur had sanctioned an amount ₹.94,129/- on 11.03.2019 from PD account towards payment of building tax amount of AICTE Grant SC/ST Hostel building for the period 2018-19. PD accounts are operated for a specific purpose and diversion of funds for other than the stipulated purposes are highly irregular. No action was taken to recoup the amount of ₹.94,129/- to the PD account.

No reply has been furnished by the department.



5.

Collection of account keeping charge by banks from current account

On verification of bank account statement of current account, it was noticed that amounts were debited by the bank under the nomenclature of Cash handling/account keeping charge from three institutions as detailed below.

Name of institution	Account No.	Amount collected (in ₹)	Period
GEC, Thrissur	67328341590	1962.82	03.08.2019 to 15.03.2020
		1947	06.01.2018 to 31.03.2020
SITTTR	34232245468	7870	01.08.2019 to 06.01.2021
	34631355091		
Government THS, Kulathur	102701000017982	259.70	28.07.2016 to 16.07.2018
	38489073844	2755	11.07.2019 to 30.11.2019

Collection of such charges from the account would affect the distribution of various grants to the students. Debit of amounts by Bank from bonafide Government accounts is irregular. Necessary action may be taken up with the bank authorities to refund the charges collected and to cease collection of such charges in future.

No reply has been furnished by the department.



6. **Non-remittance of unclaimed Caution Deposit**

At the time of admission to the Engineering/Polytechnic colleges, each student had to remit an amount as Caution Deposit (CD) at a prescribed rate as governed by the Government/Department. The CD thus collected has to be refunded to the concerned student on completion of the course, as and when claimed. The Principal of respective institutions should publish list of students who have not claimed their CDs before the stipulated period, in Kerala Government Gazette or Notice board of the respective institutions. As per Article 282, Chapter X of Kerala Financial Code Vol-I (Lapse of deposits to the Government) all deposits unclaimed for more than three complete financial years should be credited to the Government at the close of March in each year.

Verification of Caution Deposit register at selected institutions have revealed that caution deposits amounting to ₹.7,05,400/- (Rupees Seven lakh five thousand four hundred only), by the below mentioned institutions, were not refunded to the eligible students nor remitted to Government accounts, as per provisions. Details are given below:

Sl. No	Name of the institution	Data for the period covering	No. of unclaimed CDs	Total Amount (₹)
1.	Government. Women's Polytechnic College, Kaimanam	2010 to 2016	717	283000
2.	Government. Engineering College, Thrissur	2015-16	143	214500
3.	Government. Technical High School, Kulathoor, Neyyatinkara	2015-16 & 2016-17	48	14400
4.	Government. Polytechnic College, Ezhukone	2008-09 to 2014-15	625	193500
		<b>TOTAL AMOUNT</b>		<b>7,05,400</b>

It was replied that necessary action would be taken in this regard at the earliest.



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Government of Kerala vide GO (P) No.20/2013/Fin dated 07.01.2013 has implemented National Pension Scheme w.e.f 01.04.2013 to all the employees who were appointed on or after 01.04.2013. Under this scheme, all Government servants appointed on or after 01.04.2013 shall make a contribution @ 10% calculated upon the Basic Pay + Dearness allowance, which will be deducted from his/her salary every month by the Drawing and Disbursing Officer concerned and Government would also make a matching contribution.

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As per General Guidelines Para 3 (ii) of G.O (P) No.25/2015/Fin. dated 14.01.2015, the contribution to NPS becomes due from the salary of the month, following the month in which the officer/employee has been recruited/appointed in the service.

In this connection, audit observed that NPS arrear deduction was not effected from staffs at Government. Engineering College, Thrissur and GPTC, Ezhukone. Details are enclosed as Annexure – IV.

No reply has been furnished by the department.



DETAILS OF NPS ARREAR NOT DEDUCTED(i) AT GOVT. ENGINEERING COLLEGE, THRISSUR

Sl. No.	Name of employee (Shri/Smt)	Designation	Date of Joining	P E N	Scale of pay	Reason
1	Jinu Krishna	Bus Cleaner	09-08-2020	894940	16500-35700	Not yet applied
2	Keerthi P S	Marker	24-08-2020	895231	17000-37500	
3	Jesna John	Clerk	19-11-2020	898698	19000-43600	

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## 9. Irregularities in maintenance of Cash Book

Verification of cash book of selected institutions under DTE showed the following defects and omissions:

Sl. No.	Name of institution	Description of objection
1.	(i) Govt. Women Polytechnic College, Kaimanam (ii) SITTTR, Kalamassery (iii) Govt. Engineering College, Thrissur (iv) Govt. Polytechnic College, Attingal (v) Govt. Polytechnic College, Ezhukone	As per Rule 88 under Part III, Section I of the Kerala Treasury Code, any money tendered as dues of the Government or for deposit in the custody of the Government shall be remitted at the Treasury or into the Bank account, in lump on the next working day itself. This has not been complied with.
2.	Govt. Women Polytechnic College, Kaimanam	Cash Book entry for the date 06/02/2018 was written as "No Transaction", whereas scrutiny of Treasury Challans showed a remittance of Rs. 5000/- (purpose- Fire & Safety Certificate) under Challan No. KL-010529235201718M dated 06/02/2018.
3.	(i) Govt. Women Polytechnic College, Kaimanam (ii) Govt. Polytechnic College, Attingal	Use of liquid erasure (whitener)/overwriting to correct the figures were observed in cash books
4.	(i) Govt. Women Polytechnic College, Kaimanam (ii) SITTTR, Kalamassery	Daily closing of cash book featured only a signature, without proper designation seal of concerned authority or date.
5.	(i) Govt. Women Polytechnic College, Kaimanam (ii) SITTTR, Kalamassery	Each and every entry, as they occur are to be entered, in the cash book and attested by the concerned authorities. The said provision was not complied.
6.	(i) Govt. Women Polytechnic College, Kaimanam (ii) SITTTR, Kalamassery (iii) GTHS Kulathur, Neyyattinkara	Monthly abstract/closing statement in some months was not prepared.
7	(i) SITTTR, Kalamassery	There are no records showing reconciliation



	<p>(ii) GTHS Kulathur, Neyyattinkara</p> <p>(iii) Govt. Polytechnic College, Attingal</p>	of accounts with bank/Treasury.
8.	<p>SITTTR, Kalamassery</p>	<p>(a) Handing-Over/ Taking-over of T.R.5 stock register was not carried out after 10/11/2016. The details of receipt of T.R.5 books and its issue were not entered in the register, hence actual stock of T.R.5 receipt books could not be ascertained.</p>
	<p>(i) SITTTR, Kalamassery</p> <p>(ii) Govt. Engineering College, Thrissur</p> <p>(iii) GTHS Kulathur, Neyyattinkara</p> <p>(iv) Govt. Polytechnic College, Attingal</p>	<p>(b) Scrutiny of T.R. 5 receipt books show that in many cases, original copies were issued to the concerned and duplicate copies were retained in the book. This was against the provision of issuance of T.R.5 receipts which could be avoided.</p>
9.	<p>GTHS Kulathur, Neyyattinkara</p>	<p>GST payment, on account of auction, was paid through other institution i.e. CET, Trivandrum. In the absence of a valid GST registration for the institution, the amount so collected may be transferred to DTE for further remittance.</p>
10.	<p>GTHS Kulathur, Neyyattinkara</p>	<p>Multiple dated entries were found on single page in the Cash Book during the year 2017-18 and 2018-19 also. This was non-compliance of ibid provisions under Kerala Treasury code.</p>



10. Irregularities in maintenance of Stock registers

Verification of Stock registers of Furniture, Computers & other electronic devices and Consumable items of DTE and selected institutions under DTE showed the following defects and omissions:

Sl. No.	Description of objection	Name of institution
1.	Rule 154 to 157, Chapter-VI of Kerala Financial Code Vol.I stipulates guidelines for maintaining records of unserviceable/surplus stores. This has not been complied with.	<p>(i) <u>DTE Thiruvananthapuram</u></p> <p>Few furniture marked and certified as unserviceable/damaged by the stock verification committee for the year 2018 were again mentioned and entered as same in the verification report on 24/12/2020 in the Furniture Stock Register. The items are kept as unserviceable/obsolete for more than two years, and no action was taken to dispose-off such items.</p> <p>(ii) <u>Govt. Women polytechnic College, Kaimanam</u></p> <p>Though furniture were marked as damaged and marked as for disposal, there was no separate Dead Stock register for the same</p> <p>(iii) <u>SITTTR, Kalamassery</u></p> <p>(a) Stock verification report of Furnitures dated 28/03/2016 and 30/03/2017 states the following furniture as damaged :</p> <ul style="list-style-type: none"><li>• Metal chair with arm - 5 nos.</li><li>• Jefferson chair with writing pad-2 nos</li><li>• Metal chair, armless -3 nos.</li><li>• Jefferson chair, metal frame- 8 nos.</li></ul> <p>Though the items were declared as damaged and unserviceable since 03/2016, no action was taken for the disposal of the same.</p> <p>(b) SITTTR has failed to maintain a Dead-Stock register</p>



		<p>(iv) <b><u>GEC Thrissur</u></b></p> <p>GEC, Thrissur purchased/received goods/equipment and was taken into stock under its Main store. Thereafter, the required items were issued to concerned Departments where a separate stock register was maintained. Audit observed that after issue of the items to various departments, the main store keeper does not have any whereabouts of the items i.e. whether it is working/in good conditions etc. All the Department Heads to furnish a report of all the deadstock of stores and stock kept under their custody and transfer the same to main store keeper. Further action to dispose or write off may be conducted by the Office in bulk.</p> <p>The present procedure followed was irregular and resulting in financial loss to Government while disposing</p> <p>(v) <b><u>GPTC Ezhukone</u></b></p> <p>GPTC Ezhukone had around 73 machine/equipment, with a book value of Rs. 16,15,362/- were kept idle without proper disposal/write-off since 2018-19. The assessed value of the items was shown as Rs.4.457/- (List annexed).</p> <p>A Dead-Stock Register was also not maintained by GPTC, Ezhukone.</p>
2.	<p>Article 158 of Chapter VI under Kerala Financial Code, Vol-I stipulates that all stores should be verified periodically in the manner prescribed for each Department and at least once a year. Furniture and other office stores should be verified at least once a year. The Head of the Office</p>	<p>(a) <b>DTE Thiruvananthapuram</b></p> <p>(b) <b>Govt. Women polytechnic College, Kaimanam</b></p>



	should sign a certificate of check after each verification and submit it to the controlling authority, if there is one. This has not been complied with.	
3.	<p>Article 150 of Chapter VI under Kerala Financial Code, Vol-I states that Separate stock accounts should be maintained for :—</p> <ul style="list-style-type: none"> <li>• Raw materials and expendable stores used in manufacturing departments, etc.</li> <li>• Office furniture including all office stores except books, forms and stationery</li> <li>• Books, forms and stationery.</li> </ul>	<p>(i) <b><u>DTE Thiruvananthapuram</u></b></p> <p>(a) reference books purchased by DTE were entered in stock register of consumables</p> <p>(b) Values were recorded as per the total value of Invoice instead of each item value. This is not in order</p> <p>(c) None of the registers were maintained properly i.e. none of the registers have a proper index, entries are made as per date of purchase rather than item-wise entries. The mode of entry is vague and hence a proper stock/check of items is very difficult because the same items are purchased again and again and entered at different pages.</p> <p>(ii) <b><u>Govt. Women polytechnic College, Kaimanam</u></b></p> <p>(a) Furniture registers are not maintained properly i.e. none of the registers have a proper index, entries are made as per date of purchase rather than item-wise entries. The mode of entry is vague.</p> <p>(b) Stock of Consumables and Computer &amp; accessories were maintained in same register. The issuance of items to various sections were not marked. Moreover, the seller details were not marked in the register.</p>
4	Transfer of items of stocks were noticed without ratification from the Director of Technical Education	<p><b><u>SITTTR, Kalamassery</u></b></p> <p>One Digital Photocopier Machine [Make-RICOH, model-AFICIO-2015) and 54 Nos. of old computers were transferred to GPC Kothamangalam. Transfer of asset to other department/institution needs formal</p>



		sanction/approval from Directorate. No such records were available in the register.
5	Delay in retrieval of items	<p><b><u>SITTTR, Kalamassery</u></b></p> <p>SITTTR had been using space at GPC, Kalamaserry building as Hostel for its official purpose. Lots of furniture e.g. cots, mattresses, chairs, tables etc. purchased by SITTTR in the year 2009-10 and provided there. Now, as SITTTR has its own faculty hostel, steps may be initiated to retrieve the items for its use, if needed, or transfer the items to other institutions/departments, with due sanction/approval of Directorate/ Government.</p>
6	Article 151 of Chapter VI under Kerala Financial Code, Vol-I states that the Head of the Department concerned should issue necessary instructions to ensure that the stores are valued with reasonable accuracy and that the rates adopted are reviewed at suitable intervals by a competent authority.	<p><b><u>SITTTR, Kalamassery</u></b></p> <p>The values for each item are not found entered in the stock registers. This shall result in undervaluation of the items, while fixing upset value, during the course of auctioning/disposing off the same and ultimately making loss to the government. Pencil entries are found in the Stock Reg No. (Furniture), CDC e.g. page nos. 73 to 77.</p>



# 11. Improper maintenance of Asset Register

As per Article-170, Chapter VII of Kerala Financial Code Vol.I (Maintenance of register of immovable properties), the permanent registers, one for buildings and lands and the other for roads, bridges and culverts, will be maintained in Form 23 (I and II) by all Officers to show the assets of Government in the form of immovable properties under their charge. The registers maintained by each officer, including the Head of the Department, will contain particulars of all the Government lands, buildings, roads, bridges and culverts under the control of himself and the officers subordinate to him. Changes such as transfer of custody or construction of new buildings, roads, bridges and culverts or removal of old ones should be intimated to all the officers concerned to note and an annual certificate should be recorded in the registers at the end of March to the effect that all the changes during the year have been brought into the registers. The Heads of Departments other than the Public Works Department and the Superintending Engineers of the Public Works Department will forward extracts from the Register of Lands and buildings of the particulars relating to residential buildings under their control to the Accountant General direct. Additions, corrections or modifications, if any, to these particulars should also be forwarded to the Accountant-General once in every year, i.e., by the first of May.

Details of institutions which having assets are as follows:

Sl. No.	Name of institution	Particulars of asset
1.	SITTTR, Kalamassery	Possesses land measuring 70 Cents under Survey No. 1080, Ward No, VI, near to the building bearing number-258 of District Ernakulam, Taluk- Kanayannur and Revenue Village- Thrikkakara North. In the specified land, it also possesses one office building measuring 838 M <sup>2</sup> and a new faculty hostel measuring- 1625.80 M <sup>2</sup> . Construction of new Faculty Hostel was completed in Dec' 2019.
2.	GEC, Thrissur	Functioning within an area of 30.7428 Hectare under Thrissur- Taluk, Viyyur- village, Block No-51 Survey No. 50/2. The land consists of several buildings including single, double, three and four storied building
3.	Government THS, Kulathur	The High School functions in an area of 5.90 acres, with two single-storey and one-double storey building (new)
4.	Government Polytechnic	GPC Attingal has land registered in its name with an area of 7.5 acres under Avanavanchery Village Office Survey No. 2154/102,



	College, Attingal	46, 69, 68. The land consists of a Ladies Hostel and several blocks viz. Main Block, Laboratory Block, Computer Block, General Workshop & Automobile Workshop
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In this connection, the following observations are made.

1. Though the institutions possessed land with many buildings and lot of trees under its custody, an Asset Register, as per provisions, were not maintained by GEC Thrissur, Government THS Kulathur and Government polytechnic College, Attingal. This is highly improper and irregular
2. Though an Asset register is maintained by SITTTTR, the details of land are not entered. Further, in the details of building, the measurement of Hostel building is entered as 1198 M<sup>2</sup>, whereas as per the Form for building tax the measurement is 1625.80 M<sup>2</sup>, a difference of 427.80 M<sup>2</sup>. A separate register for trees has not been maintained by SITTTTR.
3. SITTTTR has failed to trace and produce the Title Deed of the property, which is a key document for any institution/department.

No reply has been furnished by the department.

*Reply may be obtained from  
GEC, TSL at the earliest.*