

15 -ാം കേരള നിയമസഭ

13 -ാം സമ്മേളനം

നക്ഷത്ര ചിഹ്നം ഇല്ലാത്ത ചോദ്യം നം. 1728

13-02-2025 - ൽ മറുപടിയ്ക്ക്

കേരള സാങ്കേതിക സർവ്വകലാശാലയിലെ ഓഡിറ്റ്

ചോദ്യം		ഉത്തരം	
ശ്രീ പി. സി. വിഷ്ണുനാഥ്		ഡോ. ആർ. ബിന്ദു (ഉന്നതവിദ്യാഭ്യാസ-സാമൂഹ്യനീതി വകുപ്പ് മന്ത്രി)	
(എ)	കേരള സാങ്കേതിക സർവ്വകലാശാലയുടെ പ്രവർത്തനങ്ങൾ അക്കൗണ്ടന്റ് ജനറൽ ഓഡിറ്റ് ചെയ്തിട്ടുണ്ടോ; ഏറ്റവും ഒടുവിലായി എപ്പോഴാണ് ഓഡിറ്റ് നടത്തിയതെന്ന് വ്യക്തമാക്കാമോ;	(എ)	കേരള സാങ്കേതിക സർവ്വകലാശാലയുടെ പ്രവർത്തനങ്ങൾ അക്കൗണ്ടന്റ് ജനറൽ ഓഡിറ്റ് ചെയ്തിട്ടുണ്ട്. ഏറ്റവും ഒടുവിൽ ഓഡിറ്റ് നടത്തിയ കാലയളവ് 2021 - 2024 ആണ്.
(ബി)	പ്രസ്തുത ഓഡിറ്റിലെ കണ്ടെത്തലുകൾ എന്തൊക്കെയാണെന്ന് വ്യക്തമാക്കാമോ?	(ബി)	പ്രസ്തുത ഓഡിറ്റിലെ കണ്ടെത്തലുകൾ അനുബന്ധമായി ചേർക്കുന്നു.

സെക്ഷൻ ഓഫീസർ



प्रधान महालेखाकार (लेखापरीक्षा I) का कार्यालय, केरल, तिरुवनंतपुरम
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT I) KERALA,
THIRUVANANTHAPURAM-695 001



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

3023

19/09/2024



No.Au-I/AMG II (HQ) III/II/HE/19-33/2024-25/ 87

Dated: 13 September 2024

To

The Registrar,
APJ Abdul Kalam Technological University,
CET Campus, Alathara Rd,
Thiruvananthapuram - 695016

Sir,

Sub: The Inspection Report on the audit of the accounts and registers of **APJ Abdul Kalam Technological University** for the period **2021-24** – forwarding of -

The Inspection Report on the audit of the accounts and registers of **APJ Abdul Kalam Technological University** for the period **2021-24** 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, Government of Kerala, Thiruvananthapuram** 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 Principal Accountant General (Audit I), 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 Inspection Report.

Receipt of documents may please be acknowledged.

Yours faithfully,

Sr. Audit Officer

Copy to:

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

Sr. Audit Officer



INSPECTION REPORT ON THE ACCOUNTS AND REGISTERS OF APJ
ABDUL KALAM TECHNOLOGICAL UNIVERSITY,
THIRUVANANTHAPURAM FOR THE PERIOD 2021-24

PART – I

A. Introduction

APJ Abdul Kalam Technological University (KTU) was established to unify the technical education system in the State and cater to the needs of the technical community. It came into existence on 21 May 2014. The structure of KTU shall be both teaching and affiliating. During 2023-24, 142 Engineering Colleges were affiliated to KTU. KTU has started its governance on an e-platform. The Centre of Engineering Research and Development (CERD) established in 2009 to provide a platform for the research works of faculty and students was dissolved and attached to KTU in September 2014.

The major objectives of KTU are given below.

- i. To give leadership to the technology related policy formulation and engineering planning for the State.
- ii. To improve the academic standards of the Graduate, Post Graduate and research programmes in Engineering Science, Technology and Management.
- iii. To regulate the academic standards of all Colleges affiliated to the University iv. To promote inter disciplinary education and research in the fields of Engineering Science, Technology and Management
- v. To support the establishment of centres of excellence for multidisciplinary applied research in specified thematic areas.

Audit of accounts and registers of KTU for the period from 2021-22 to 2023-24 was conducted under Section 14 of the CAG's DPC Act, 1971 from 01/07/2024 to 07/08/2024.

B. Officers-in-charge

The following Officers were in charge of the University during the period of audit.



Dr. Rajasree M S	Vice Chancellor	21.02.2019	21.10.2022
Dr. Ciza Thomas	Vice Chancellor (i/c)	04.11.2022	31.03.2023
Dr. Saji Gopinath	Vice Chancellor (i/c)	01.04.2023	Continuing
Dr. A.Praveen	Registrar	05.02.2021	Continuing

C. Financial position

(₹ in crore)

Year	State Grant				Own fund / other receipts	
	Receipt		Utilisation		Receipt	Expenditure
	Plan	Non- plan	Plan	Non-plan		
2021-22	7.5	15.29	7.5	15.30	95.63	12.72
2022-23	8.98	21.40	5.48	21.40	137.07	38.62
2023-24	9.92	12.07	9.19	12.07	312.15	226.06

D. Statutory Audit

The State Audit Department conducted audit of APKAKTU upto the period 2021-22.

PART-II-(A)

(Significant Audit Findings)

NIL

PART-II-(B)

(Other incidental Audit Findings)

I. **Recurring liability to the tune of ₹ 7.31 crore per year for the maintenance of E-Governance System in violation of Government orders (OBS-1407597)**

APJAKTU has developed an E-Governance system as an E-Platform for managing administration, affiliation, conduct of examination, student's life cycle and all other activities related to the University. For the development of E-Governance System, an expert committee was constituted by the Vice Chancellor (VC) in 2014. An Expression of Interest (EOI) was called for against which KELTRON and C-DIT responded.



KELTRON was selected as the Total Service Provider for E-Governance System Management. Vice Chancellor vide letter dated 17/01/2015 appointed KELTRON as the Total Service Provider for design, development, implementation and maintenance of E-Governance system.

On verification of file, it was seen that the amount expended for development of the E-Governance system is as detailed below.

	₹ in lakh
Affiliation module	16.50
Master data	21.19
Student Registration module	29.26
Student life cycle management module	22.44
Dynamic website	05.26
Academic auditing module	12.89
Academic module	17.58
Exam module	16.13
Result management module	12.13
Valuation camp	19.00
Result module	19.00
Total	191.38

With effect from August 2017, KELTRON was engaged for Time and Material service for the management of the system. The hourly rates charged by KELTRON for 22 days per month /8 hours per day as per the agreement is given below.

Contract period	No.of Senior resources engaged	No.of Junior resources engaged	Rate per hour for Sr. resource	Rate per hour for Jr resource	Total amount for 22 days (Rs) per month	Total amount for the contract period	% of increase from previous year
1.8.18 to 31.07.19	8	10	606 + GST	474 + GST	16,87,488 + GST = Rs.18,89,986	2,26,79,839	
1.8.19 to 03.07.20	14	16	636 + GST	498 + GST	29,69,472 + GST = Rs.33,25,808	3,99,09,703	75.96



1.8.20 to 31.01.21	14	20	668 + GST	523 + GST	34,86,912 + GST= Rs.39,05,341	4,68,64,097	17.43
1.2.21 to 31.07.21	14	20	668 + GST	523 + GST	39,05,341	4,68,64,097	0
01.08.21 to 31.01.22	14	20	768 + GST	601 + GST	40,07,872+ GST= Rs.44,88,816	5,38,65,799	14.94
1.2.22 to 31.07.22	14	20	845 + GST	661 + GST	44,08,800 + GST = Rs.49,37,856	5,92,54,272	10
1.8.22 to 31.07.23	19	28	1014+ GST	793 + GST	72,98,720 + GST = Rs.81,74,566	9,80,94,799	65.55
1.8.23 to 31.07.24	19	28	1014 + GST	793 + GST	72,98,720 + GST = Rs.81,74,566	9,80,94,799	0

As per the audited accounts, it is seen that the following amounts were expended for e-governance system for the period 2021-22 to 2022-23.

2021-22	₹ 4,36,52,126
2022-23	₹ 7,31,36,154

The following observations are made in this regard

(a) As per Government order No. GO(MS) 18/2017/ITD dated 23/07/2017, concurrence of Electronics & IT Department is mandated for the projects involving purchase of computers, servers and other related peripherals, software development / upgradation, AMC of Computers and peripherals etc. for which the estimated cost is above ₹ 10 lakh. This was reiterated by Government vide GO(MS) 21/2021/ITD dated 26/07/2021 and the following directions were issued.

- Ceiling fixed for obtaining concurrence of Electronics & IT Department for undertaking IT projects taken up by Government Departments / Autonomous Bodies / Public Sector Undertakings / Universities / Boards / Corporations / Commissions / Local Self Government Institutions etc. was enhanced from 20 lakh to 50 lakh.



- Government Departments/Universities should forward their IT proposal to IT Department through their Administrative Department.
- Recommendation of Departmental Technical Committee is mandatory for implementing all IT related projects, irrespective of its cost. The minutes of the meeting of the Technical Committee should be enclosed with such proposals and the Administrative Department should ensure that the minutes of the meeting is available in the file send to Electronics & IT Department.
- The Government Departments / Autonomous Bodies / Public Sector Undertakings / Universities / Boards / Corporations / Commissions / Local Self Government Institutions etc. should ensure that the representative of Kerala State IT Mission / State e-Governance Mission Team attended the meeting of the Technical Committee and the decisions taken are valid only if the representative of Kerala State IT Mission / State e-Governance Mission Team attended the meeting.

None of the above directions from Government was complied while awarding the work of development of various modules of E-Governance System and subsequently awarding the Time and Material contracts each year to KELTRON.

No reply was furnished. Remarks are awaited.

(b) Approval from Board of Governors or Government was not seen obtained for awarding the work to KELTRON or for incurring the huge expenditure. No administrative sanction / technical sanction was available in the file. KELTRON was awarded the work based on report of Committee appointed by VC and this was later ratified by the Syndicate. Minutes of 37th meeting of Syndicate held on 07/08/2022 which recommended to enhance the rates effecting 20% hike for resources and to engage additional resources with effect from 01/08/2022 to 31/07/2023 was produced to Audit. It was replied that as per 3 (lxxiv) of the first statute of the University, the Syndicate is empowered to finalise all tenders and award the works with estimated amount more than Rs.1 Crore provided in the budget. Hence the approval from Board of Governors/Government is not necessary. The reply is not tenable since Minutes of the syndicate meeting approving KELTRON as TSP in 2015 was not produced to audit. It was also seen that though Syndicate approval was for a hike of 20% w.e.f 01/08/2022, the agreement executed by KTU with KELTRON



was for a hike of 65.55%. The unauthorised expenditure in this regard is brought to notice for remarks.

(c) No penalty clauses has been included in the agreement. When this was pointed out, it was replied that penalty clause would be incorporated. Further status is awaited.

(d) On verification of the agreements executed with KELTRON, it was seen that as to the deliverables, it was not inclusive of transfer of property Rights, Fully documented source code, all necessary licences, detailed acceptance test plan etc. Audit instructed to intimate whether the source code of E-Governance software has been transferred to KTU as on date. If so, the date of transfer and communications in regard to the transfer to be furnished to audit. It was replied that the University owns source code repository, deployed and implemented using Apache SVN. The reply is silent as to the date of transfer or any communications in this regard. Therefore audit is not in a position as to whether the source code has actually been transferred to the University.

(e) As per the schedule of rates approved by Government in GO(MS)3/2000/ITD dated 22/02/2000, the maximum monthly rate per man for one month from KELTRON for the work of System Analyst / Sr. System Administrator/ Project manager/ Sr. Engineer / Optimization and utilisation of network and network management was ₹ 50,000/-. The rates as per the agreements with KELTRON was much higher than approved schedule of rates.

It was replied that there exists no terms and conditions in the agreement on the designation wise amount to be paid to each resource deployed by KELTRON. Hence the GO is not applicable.

The reply is not tenable since the hourly rate to the resources deployed by KELTRON was clearly specified in the agreements. The huge excess payment to the resource persons violating the Government order is brought to notice.

(f) KELTRON has subcontracted the work to a private firm, viz., Aspyn Technologies. Out of the 47 resources supplied during 2023-24, 41 were from Aspyn technologies and 6 were from KELTRON. Audit enquired whether the subcontract details / agreement has been communicated by KELTRON to APJAKTU.



It was replied that the subcontract details were not communicated by KELTRON. Therefore KTU is not in a position to know how KELTRON selected Aspyn Technologies as subcontractors.

(g) The work of staff deployed by KELTRON on Time and Material basis was not being monitored by KTU. Only attendance sheets were being submitted with invoice. The support team was selected by KELTRON, qualification and competency of staff was not being ensured by KTU. The services rendered by them were not being evaluated.

When this was pointed out in audit, it was replied that the qualification and competency of staff deployed by KELTRON was not monitored while making payments, only the services rendered was analysed.

(h) Since the management of the system has become a recurring liability to KTU and the liability has been increasing by alarming rate per year and is the major expenditure for the last several years, audit enquired to intimate any measures taken by KTU to reduce the expenditure. Since the main source code has already been developed, the reason for incurring such huge expenditure and alternatively any proposal for managing the system by KTU staff, though called for, was not furnished.

(j) It was stated that the storage of data for E-Governance platform of KTU was procured from Amazon storage. The file relating to the procurement and payments for the storage has not been submitted to audit despite issuing audit enquiry and several repeated oral requests. Hence audit could not ascertain the veracity of the procurement of storage for E-Governance platform and payments thereof.

A recurring liability exceeding ₹ 7.31 crore annually for the maintenance of an already developed system, violating Government orders is brought to notice.

II. Expenditure of ₹ 9.25 Crore on the wages of Casual / Contract Labourers in violation of Compulsory (OBS-1400980)

Compulsory Notification of Vacancies Act (CNV Act 1959) and Rules 1960 under it, makes it mandatory on the employer in every establishment in public sector in that state



or area shall, before filling up any vacancy in any employment in that establishment, notify that vacancy to such employment exchanges as may be prescribed.

In the case, when Public Sector establishments are seen violating the provisions of the Act, the matter is first taken up with their respective administrative department of the government, and measures are taken for rectification.

CNV Act is applicable to

1. All establishments in public sector.
2. All establishments in the private sector where 25 or more persons are employed to work for remuneration. (Section 2 EE CNV Act) They are to notify vacancies in their establishments to respective Employment Exchanges.

Penalties for EE (CNV) Act violation-

The fresh offence is punishable with fine up to ₹ 500 and for every subsequent offence with fine up to ₹1000. Violation also invites disciplinary action from their administrative departmental or Government.

On scrutiny of accounts of APJ Abdul Kalam Kerala Technological University, it was found that wages amounting to ₹ 9.25 crore were paid to Casual / Contract Labours employed by the university in violation of CNV Act and without notifying to employment exchanges as detailed below:

Year	Wages to Casual Labour	Wages to Contract Appointment	Total
2021-22	1,77,03,123	8,80,403	1,85,83,526
2022-23	50,92,593	3,23,95,110	3,74,87,703
2023-24		3,64,40,989	3,64,40,989
Total	2,27,95,716	6,97,16,502	9,25,12,218

It was replied that as per statute 3(A) (XX) in Chapter 2 of First Statute of the University, Hon'VC was permitted to engage teaching and non-teaching staff for a period of not exceeding six months. But the reply is silent on the compliance of CNV Act. Further reply is awaited.

III. Irregular drawal of House Rent Allowance by Rajasree M S, Vice Chancellor and Dr. Ayoob S, Pro-Vice Chancellor amounting to ₹ 9.59 Lakh (OBS-1447246)



Government of Kerala has revised the House Rent Allowances of employees with effect from 01/03/2021 as per recommendations of 11th Pay Revision Commission. The maximum HRA allowable was limited to ₹ 10,000. Upto February 2021, the maximum amount of HRA was ₹3000.

On scrutiny of arrear House Rent Allowance drawn by the Vice Chancellor and Pro-Vice Chancellor of APJ Abdul Kalam Kerala Technological University, the excess drawal of House rent allowances were observed in violation of Government orders as detailed in **Annexure I.**

The irregular drawal of House Rent Allowance by Vice– Chancellor and Pro-Vice Chancellor of APJ Abdul Kalam Kerala Technological University had resulted in loss of ₹ 9,58,404/- to the University. Necessary remedial action may be taken rectify the loss sustained to Government / University.

It was replied that Dr. Rajasree M S Vice Chancellor and Dr. Ayoob S, Pro Vice Chancellor were given House Rent Allowance as per orders of Governor and Government of Kerala. The reply is not tenable as the order itself talks about either rental free accommodation or 10 percent of basic pay limited to ₹10000. If rental free accommodation was availed they were not eligible for House Rent Allowance. As no quarters / rental free accommodation had been availed, House Rent Allowance limited to 10 percent only was eligible for the above officers. This is reported for necessary action.

IV. Non recovery of Rent (OBS-1454871)

As per Para 15 of G.O (P) No. 27/2021/Fin dated 10/02/2021, rent at the rate of two per cent is to be recovered from those Government employees drawing Basic Pay ₹50,200 - ₹1,05,300 and residing in Government quarters. In the case of employees who do not come under the State Government scales of pay (e.g. All India Service Officers, those on UGC/AICTE/NJPC scale), rent recovery will be 2% of Basic Pay with effect from 01/03/2021.

On verification of records, it is observed that Dr. A. Praveen, Registrar is residing in a private rented building since June 2021. Dr. Shalji P.R, Dean Research was residing in a private rented building from June 2021 to March 2024, Dr. Ananda Resmi S, Controller of Examination has been residing in a private rented building since November 2021 and Smt. Been Beegom V.K, Finance Officer was residing in a private rented building from 15 February to May 2022 and rent was being borne by the office. Rent at the rate of two



per cent of basic pay was to be recovered from these officers as detailed in **Annexure II**. However, Audit observed that the recovery was not made till date.

Similar cases may also be reviewed and the dues, if any, recovered. It was replied that proceedings had been initiated to recover rent @2% from the incumbents. Further progress is awaited.

V. Huge iterative payment as cloud service charges violating Government orders (OBS-1444114)

Assistant Director (IT) reported in February 2022 that one of the Blade servers of the University co-located at State Data Centre is exhausted / failed, the existing e-Gov infrastructure was not scaled to match the dynamic requirement of the University. The Syndicate gave consent to procure cloud space from one of the service providers empanelled by MEITY through C-Dit to overcome the difficulty faced by the University. Since C-DIT did not respond to the request of the University to procure Amazon Cloud Services which suits most the University's requirement, Assistant Director (IT) suggested to migrate to Amazon Cloud Server through Amvion Labs Pvt Ltd, who was providing the Amazon cloud services to Mahatma Gandhi University. It was stated that M/s Amvion Labs Pvt Ltd provide the service free of cost for a period of one month with a facility to withdraw after the offer period.

In the above circumstances, sanction was accorded by the Vice Chancellor to migrate the KTU E-Governance application to Amazon Cloud Services through M/s. Amvion Labs Pvt. Ltd., free of cost for a period of one month with the facility to withdraw after the offer period vide University Order No.484/2022/KTU dated 09/03/2022.

Vide Item No. S-033-007 of the 33rd meeting of the Syndicate held on 21/04/2022, it was resolved to extend the period of association with M/s Amvion Labs Pvt. Ltd., from the proposed period of 1 month a proof of concept, to the Upfront Pricing model for additional 11 more months in order to formulate long term modalities for Cloud Procurement Process for the University. Vide U.O. No. 1130/2022/KTU dated 14/05/2022, orders were issued by the Vice Chancellor accordingly. As per the above direction on 10th June 2022 POC (Proof of Concept) was completed and the production environment was shifted to AWS.

An agreement dated 31/08/2022 between APJAKTU and Amvion Labs was available in the file, wherein the conditions specified were regarding the confidentiality of data, non-



disclosure of confidential information, ownership of confidential information etc. No terms and conditions were seen specified in the agreement as to the server type, configuration, capacity, mode of payment, penalty clauses for violation of agreement conditions etc.

In this regard, clarifications were sought on the following points.

- (a) As per Government order No. GO(MS) 18/2017/ITD dated 23/07/2017, concurrence of Electronics & IT Department is mandated for the projects involving purchase of computers, servers and other related peripherals, software development / upgradation, AMC of Computers and peripherals etc. for which the estimated cost is above Rs. 20 lakh. This was reiterated by Government vide GO(MS) 21/2021/ITD dated 26/07/2021. Whether the directions issued in the GO has been complied with.
- (b) Why M/s Amvion labs was selected to provide AWS without any tender procedures violating Store Purchase Rules.
- (c) Whether any agreement was executed with the Company specifying server type, configuration, capacity, mode of payment, penalty clauses for violation of agreement conditions etc
- (d) Whether sanction from Government /Board of Governors was obtained for the procurement.
- (e) The total amount of payments made to Amvion labs for cloud services may be furnished to audit.

Payment proceedings of the University and invoices from Amvion showed that an amount of more than ₹ 4.5 Lakh per month was being released to Amvion as cloud usage charges. Therefore for the period from June 2022 to April 2024, an amount of ₹ 1 Crore has been released to the company as cloud usage charges. Payment of such huge amount violating store purchase rules and relevant Government orders was brought to notice for remarks. It was replied that as this was a hiring service, the Government order was not applicable and that procurement was done based on guidelines for procurement of cloud storage by



Ministry of Electronics and Information Technology, Government of India and that necessary steps would be taken to include specifications and penalty clauses in the agreement.

Reply is silent on how the firm was selected for the procurement of cloud storage. Further reply is awaited.

VI. Internal control System failure results in drawal of erroneous amounts from Provident Fund Account of APJ Abdul Kalam Kerala Technological University ₹ 4.98 Lakh (OBS-1411703)

On scrutiny of Provident Fund Cheque issue register, Subscription register and Digital Document Filing System files in APJ AKTU dealing with APJ Abdul Kalam Kerala Technological University Provident Funds, it was found that one staff namely Shri Praveen R, a Section Officer of the University had applied on 03/08/2021 for a Non-refundable Advance for maximum eligible amount. NRA was seen sanctioned vide U.O. No. 1265/2021/KTU Thiruvananthapuram dated 16/08/2021 for ₹12,19,000/- taking his closing balance in Provident Fund Account as ₹16,30,257/- while as per register of provident fund, the closing balance in his account was only ₹ 10,60,366/. As per Credit card statement of 2020-21 of Praveen R, SO had a closing balance ₹ 9,21,826/- as on 31/03/2021. While his credit balance was ₹ 9,61,826/- and eligible for 75 percent as non-refundable advance was ₹ 7,21,370, an amount of ₹ 12,19,000/- was sanctioned as NRA resulting in negative balance in Provident Fund account. Later on during December 2022, the excess amount was asked to be refunded with 2 percent penal interest and the incumbent has refunded ₹ 2,52,098.

On scrutiny of accounts maintained in Tally software it was seen that for Provident funds account no individuals ledger account for subscription, refund or interest, withdrawal etc are posted in Tally software and negative balance as result of over drawal of advance was also could not be traced out as the entire provident fund account is maintained in a single account and transactions for different subscribers were not recorded in their ledgers. There are chances of dearness allowance credited to Provident Fund account but which can be withdrawn only on later dates as per Government orders were also considered for calculating the closing balance while sanctioning advance from Provident Fund.



It was replied that the Shri Praveen has refunded ₹ 2,52,098/-. The reply is not tenable as the systemic problem resulted in such irregular transactions and proper control systems will have to be in place to avoid such financial irregularities and manual errors.

VII. Non recovery of excess drawal of pay revision arrears (OBS-1447567)

On scrutiny it was found that as per letter dated 22/06/2022 of DO. No. 1953263/F.P. V.G /2/23/2021/FIN of Finance Department (NT – G) Department, while on deputation to Higher Secondary Wing of General Education Department from Mahatma Gandhi University the following excess payments were made to the three officials who are / were working in APJ Abdul Kalam Technological University as detailed below.

Sl. No	Name and Designation	Present Department	Pre-revised Basic Pay & Revised Basic Pay as on 01/07/2014	Period of Arrears	Amount of arrears paid(₹)	Eligible amount of arrears(₹)	Excess amount paid(₹)
1.	Sajila KS, ASO		23480 48000	01-07-2014 to 07-06-2015	175593	77181	98,412
2.	Harikrishnan K, Section Officer(Pensioner)	APJ Abdul Kalam Kerala Technological University	29180 59400	01-07-2014 to 07-06-2015	186580	98020	88,560
3.	Vijayathilakan V, Section Officer HG(Pensioner)	APJ Abdul Kalam Kerala		01-07-2014 to	253044	134073	1,18,971



		Technological University		07-06- 2015			
Total							3,05,943

The Finance Inspection wing of Government secretariat intimated to recover the amount from the concerned officials through revenue recovery if necessitated and to remit to Government exchequer. In case of non-recovery of the amount the said amount with 18 percent interest should be recovered from responsible Drawing and Disbursing Officer. This matter was reported to General Education Department / Higher Secondary Education Department and APJ Abdul Kalam Technological University where the incumbents are receiving Salary / Pension presently. Even after two years has passed since intimating the details of excess drawal of pay revision arrears, the incumbents have not repaid the excess amount as agreed while drawing the pay revision arrears. Urgent action may be taken to recover the excess drawn amount ₹ 3,05,943/- with penal interest at 18 percent- along with and actions under classification control and appeal rules if so warranted under intimation to Audit.

It was replied that the University will take all further lawful steps towards recovery of excess amount paid as Pay Revision arrears, from all three persons mentioned above as permitted by the existing laws with the approval of concerned statutory Authorities.

Reply is not tenable as the concerned parties have submitted undertakings while receiving pay revision arrears that if any excess received is found in future the excess would be refunded. As per relevant orders of finance and on the basis of Hon'ble Supreme court Judgements any waiver of any excess payments can only made with express approval of Finance Department. Necessary actions may be taken under intimation to Audit.

VIII. Short payment of stamp duty (OBS-1407109)

As per clause (f) appended to the schedule of Kerala Finance Act 2018 (Act 5 of 2018) – One rupee for every rupees 1000 or part thereof on the amount agreed in the contract, subject to a minimum of rupees 200 and a maximum of rupees one lakh, if relating to public works or service level agreements shall be collected as stamp duty. On verification of agreements signed with KELTRON, for the period from 2018-19 onwards, it was seen that for each agreement, only ₹ 200/- was paid as stamp duty.



With effect from August 2017, KELTRON was engaged for Time and Material service for the management of E-Governance system. The hourly rates charged by KELTRON for 22 days/8 hours per day as per the agreement were as follows.

Contract period	No.of Senior resources engaged	No.of Junior resources engaged	Rate per hour for Sr. resource	Rate per hour for Jr resource	Total amount for 22 days(Rs) per month	Total amount for the contract period	Stamp duty due
1.8.18 to 31.07.19	8	10	606 + GST	474 + GST	16,87,488 + GST = Rs.18,89,986	2,26,79,839	22,679
1.8.19 to 03.07.20	14	16	636 + GST	498 + GST	29,69,472 + GST = Rs.33,25,808	3,99,09,703	39,909
1.8.20 to 31.01.21	14	20	668 + GST	523 + GST	3486912 + GST = Rs.39,05,341	4,68,64,097	46,864
1.2.21 to 31.07.21	14	20	668 + GST	523 + GST	39,05,341	4,68,64,097	46,864
1.2.22 to 31.07.22	14	20	845 + GST	661 + GST	44,08,800 + GST = Rs.49,37,856	5,92,54,272	59,254
1.8.22 to 31.07.23	19	28	1014+ GST	793 + GST	72,98,720 + GST = Rs.81,74,566	9,80,94,799	98,094
1.8.23 to 31.07.24	19	28	1014 + GST	793 + GST	72,98,720 + GST = Rs.81,74,566	9,80,94,799	98,094
Total stamp duty due							4,11,758

Stamp duty due for the period from 2018 to 2024 = 4,11,758



Stamp duty levied @Rs.200/- per agreement = Rs.1,400

Short payment of stamp duty = Rs.4,10,358/-

It was replied that short collection would be made good by collecting adhesive stamps worth the amount from KELTRON. Further progress is awaited.

IX. Payment of AICTE Arrears violating Government orders (OBS-1435039)

As per Govt. Of India notification No.1-7/2015-U.II dated 2nd November 2017 and UGC notification F1-2/2017 dated 18/07/2018, Government of Kerala revised Scale of Pay of Teachers in Universities under Higher Education, affiliated Colleges, Teachers in Law Colleges and Engineering Colleges and Kerala Agricultural University, Kerala Veterinary & Animal Sciences University, Kerala University of Fisheries and Ocean Studies and Teachers in Physical Education and Librarians vide GO(P)18/2019/HEdn dated 29/06/2019. As per the GOI notification, financial assistance from Central Government to State Governments for the 7th CPC, by way of reimbursement, to the extent of 50% of additional expenditure involved in implementation of Pay Revision shall be provided for the period from 01/01/2016 to 31/03/2019.

As per letter No.2547814/PRC-C3/19/2023-Fin dated 18/10/2023, Principal Secretary to Government informed The Registrar, APJAKTU that in order to bring uniformity in the date of encashment of revised salary among the faculties of Engineering Colleges, it was decided to fix the date of encashment / date of drawal of revised salary in cash as 01/03/2021 making the pay revision benefits up to 28/02/2021 as arrears which shall be credited to the respective GPF Account of Engineering College teachers on receipt of the Central share of arrears of 7th Pay revision. Since the Central share of the Pay Revision Arrears have not yet been released, GOK has not approved the payment of arrears for the period upto 28/02/2021.

(a) Dr. S. Ayoob while serving as Principal, TKM College of Engineering, Kollam was appointed as Pro Vice Chancellor of the University. He assumed charge on 28/06/2019 AN. As per the LPC issued from TKM College of Engineering, the last pay drawn by Dr. S. Ayoob who assumed charge of the Pro Vice Chancellor of the University as on 28/06/2019 was ₹ 55520/- + AGP ₹ 10000. The pay and allowances of Dr. S. Ayoob, in accordance with G.O.(P).No.18/2019/HEDN dated 29/06/2019 was fixed at ₹ 1,72,200/- as on 29/06/2019 as per U.O No.2072/2021/KTU dated 09/12/2021.



During the period of service as Pro Vice Chancellor, he shall be entitled to the pay and allowances he would have drawn in the parent department from time to time. It was also directed as per the above order that the difference in emoluments as Pro Vice Chancellor (fixed as per Para.6.1.5 (i) of G.O(P) No. 18/2019/HEDN dated 29/06/2019) and the eligible salary of the parent post shall also be given as an allowance subject to the condition that this allowance shall not be protected on termination of service from the University.

Accordingly, sanction was accorded by the Vice Chancellor to fix the pay and allowances of Dr. S. Ayooob as above. It was also ordered that this shall be placed before the next meeting of the Syndicate for ratification.

As per Syndicate Standing Committee Resolution SSC-Fin-OA-03 dated 17/01/2022, it was resolved to revise the arrear calculation as per GO and release the balance payment to PVC. A calculation sheet in respect of Pay Revision Arrears of Sri Ayooob amounting to ₹ 8,71,853/- for the period from 29/06/2019 to 30/11/2021 was made available to audit. When Payment of arrears to Sri Ayooob.S in violation of the Government direction was brought to notice for remarks, it was replied that the arrears was paid to him as per the Government order appointing him as Pro VC.

(b) It was seen that Smt. Vrinda, former Dean of the University had applied for payment of Pay revision arrears. As per provisions of section 19 of APJAKTU Act, Government appointed Smt. Vrinda. V. Nair, Professor, ECE, College of Engineering, Trivandrum as the Dean of the University and she served for the period from 17/02/2017 to 10/08/2020.

On verification of the file 1554/2022, it was seen that as per note no#42 dated 23/10/23, the VC of KTU approved granting pay revision arrears to Smt Vrinda for the period by which she served as Dean on the opinion of the legal advisor. It was sated that since Sri Ayooob, former Pro VC was released the pay revision arrears for the period from 01/04/2019, Smt. Vrinda was also eligible for the same. In addition to that Smt Vrinda was getting arrears from the funds of University and had nothing to do with release of central assistance. Hence VC approved to place the matter before Syndicate. As per the file, it was seen that the matter was being placed before the next Syndicate meeting. Further progress was not available in the file.

It may please be intimated whether the Syndicate meeting was conducted and if yes, the resolution of the Syndicate in this regard may be intimated. The approval of VC to place



the matter before Syndicate violating Government orders was also brought to notice for remarks

It was replied that resolution was passed by the 58th Syndicate for payment of Pay Revision Arrears to Smt. Vrinda, but the resolution had not been implemented yet. Final reply in this regard is awaited.

X. Retention of 713 unqualified faculty as Associate Professors, Professors and Principal (OBS-1435073)

GOK, vide GO (P) No.81/90/H Edn dated 27/03/1990 implemented the AICTE scheme for revision of pay scales and associated terms and conditions of service of teachers in Engineering Colleges in the State. As per the GO, all appointments to the Engineering Colleges after 01/04/1990 will be made according to the qualification prescribed by AICTE.

Special rules for Kerala Technical Education was amended in 2003 through GO(P)No.6/2002/ H Edn dated 24/01/2003. As per the special rules, PhD was made mandatory for the posts of Principal, Professor and Assistant Professor (which was later redesignated as Associate Professor).

AICTE, vide notification dated 18/02/2003, provided a relaxation to lecturer or equivalent (later redesignated as Assistant Professor) that they may be appointed as Assistant Professor (Re designated as Associate Professor) with the condition that they should acquire PhD within a period of seven years from the date of appointment as Assistant Professor.

As per the AICTE notifications dated 05/03/2010 and 01/03/2019, PhD was made mandatory for appointment to the post of Associate Professor, Professor and Principal. The Hon'ble Supreme Court of India, in its Judgement dated 02/02/2021 upheld the Judgment of Hon' High Court of Kerala dated 03/12/2020 and agreed with the view that the notification of AICTE dated 18/02/2003 granting 7 years to acquire PhD for the right to hold the post of Associate Professor had come to an end in 2010 and thus persons who acquire the PhD Degree on a subsequent date will only be eligible for consideration from the date when they acquire PhD Degree.

AG has commented on the retention of 961 unqualified faculty in the Local Audit Report for the period 2019-20. On analysis of data provided by e-governance platform, it was seen that there are still 713 Associate Professors, Professors, Principals who are not



having a PhD Degree. 713 non-qualified faculties are still working as Associate Professors, Professors and Principal in various Colleges under KTU affiliated to AICTE in spite of Audit objections in this regard issued several years ago.

It was replied that Syndicate Standing Committee recommended to constitute a committee to examine the faculty position in all the affiliated colleges and to verify the qualification of faculties in Colleges within 6 months and to direct the Colleges to update the faculty details in the web portal immediately. Further progress is awaited.

XI. Non conducting feasibility study and risk analysis for Suraksha Welfare scheme for students of Colleges under APJ Abdul Kalam Technological University (OBS-1421010)

In the Budget Estimate for the year 2021-22, an amount of ₹ 500 lakh was earmarked for the implementation of Insurance Scheme, Suraksha. As per U.O No. 2212/2022/KTU dated 12/09/2022 of APJ Abdul Kalam Technological University, the Syndicate in its meeting held on 28/01/2022 vide item No. 5-029-003 resolved to implement the welfare scheme Comprehensive Insurance Scheme namely 'Suraksha', for the students with effect from 08/06/2021. The Syndicate also resolved to approve the rules of the Suraksha Scheme of the University. The Vice Chancellor had accorded sanction to the Rules of the Suraksha Scheme of the University. As per the rules of the Scheme, every student on the date of admission/enrolment pay ₹ 100 (presently) every year for enrolment in the scheme. As per the scheme the maximum amount payable for accidents/illness shall be ₹25,000 per academic year and maximum amount payable for death shall be ₹5,00,000 on approval by a scrutiny committee. On scrutiny of e-governance application maintained by the University the following were the details of enrolment to the scheme.

Year	Number of Students Joined the scheme	Enrolment fee collected (₹)
2021-22	1	100
2022-23	204	20400
2023-24	130808	13080800

On scrutiny of Digital Document Filing System maintained in the University it was found the five persons were given ₹ 5,00,000 each under the scheme vide U.O No.



KTU/ASS7(FINANCE)/2030/2023 dated 21/06/2023. As per the Syndicate Standing Committee Minutes it was resolved that all portal activities on the Kerala Technological University Portal including exam registration will be prevented until the Suraksha enrolment is completed by the students by 21st March 2024. As per details available in the e-Governance portal the enrolment under Suraksha Scheme as on 09/02/2024 was only 51 percent.

As per Minutes of Syndicate Standing Committee meeting to review the Suraksha Scheme, the University lacks necessary manpower and infrastructure to efficiently manage potential claim applications, suggesting collaboration with an accredited insurance company would alleviate the related concerns and financial burdens would be minimized under such collaboration. The committee recommended to increase the accident related treatments to ₹ 1 lakh and the provision for specified illness shall be removed.

On further scrutiny it was observed that five death claim applications and 12 medical claim applications relating to Suraksha Scheme are pending to be honoured.

The following further information were called for and their replies were received

1. Whether any feasibility study has been under taken by the University regarding the Suraksha Scheme?

No feasibility study was needed as it was redundant and as the implementation was mandatory.

Reply is not tenable as the University changes the mode of operation of the scheme and the attempt to calling for tenders for the scheme are being attempted which shows proper feasibility study would have avoided un-necessary future complexities.

2. How many further claims applications are currently in process by the University relating to Suraksha Scheme?

It was replied that As per the 58th meeting of the Syndicate held on 29/06/2024 vide item No. S-058-020 has resolved to sanction ₹5 lakh each to families of 20 deceased students of the affiliated colleges of the University as welfare support for meeting expenditure from the Head of Account Suraksha Scheme. The amount would be disbursed after scrutiny of legal heirship details. It was also replied that University is currently reviewing the applications of nominees of 5 deceased students and also applications of 12 other students seeking financial assistance for medical expenses resulting from accidents or illness after commencement of enrolment under Suraksha Scheme.



The frequent changes in scheme shows lack of clarity of details of risk factors of the scheme.

3. How much amount has been so far disbursed under the scheme to the claimants under the scheme.

During 2022-23 families of four deceased students and during 2023-24 five deceased students were given ₹ 5 lakh each as financial assistance from the Budget head of the scheme. During this period there was very few collections as subscription for the scheme which had made the scheme a heavy loss to the University.

4. What is yard stick for making the payment of ₹ 100/- for admission to the scheme? It was replied that as ₹ 100/- is a low amount subscription to the scheme similar to University of Kerala has been done.

Reply was not tenable as the risk factors relating to University of Kerala Courses are different from those conducted in Kerala Technological University, which necessitates appropriate yard stick.

5. Whether any approval has been necessary / received from Insurance Regulatory Authority regarding the scheme?

It was replied that Suraksha Scheme is a welfare scheme and not an insurance scheme and hence approval from Insurance Regulatory Authority was not required.

Reply was not tenable as it was revealed that the Syndicate in its 58th meeting held on 29/06/2024 resolved to explore whether it is possible to associate with Nationalized insurance Companies and the Hon'ble Vice Chancellor had been accorded sanction to invite Expression of Interest as per U.O No. 2065/2024/KTU dated 24/07/2024.

6. Whether such a scheme has the approval of Higher Education Department? If so, the same may be furnished to Audit.

It was replied that the scheme is conceived by the University and University is empowered with the implementation of such schemes for the welfare of students, however the scheme was inaugurated by Hon'ble Minister of Higher Education.

The ratification of Suraksha Scheme rules by the Higher Education Department will certainly boost the authenticity of the Scheme and make it secure in the event of any contingent liabilities are happening.



7. Whether tenders have been invited to entrust the scheme to Insurance Agencies? If so whether any Agency have been selected and how much premium the Agency is demanding per student?

It was replied that the EoI has been advertised in national newspapers and the entire process will be concluded in a couple of months.

Further progress may be furnished to Audit.

8. What the University intends to do with the surplus money received on account of Suraksha Scheme?

It was replied that in case of any surplus funds, the matter will be reported to Finance Committee/Syndicate for their review and consideration. The University had a dedicated bank account exclusively for collection and disbursement of subscription amounts related to the Suraksha Scheme.

The policy on mode of operation of the dedicated account and re-investment of the accumulated amount if any, in the account may be furnished to Audit.

9. Is there any data regarding accidents / death / suicide among students of Colleges under the University?

It was replied that the following were the number of death of students during previous years

Year	No of deaths	Remarks
2021-22	14	
2022-23	15	
2023-24	5	Up to 25/07/2024

It was observed as per data available to audit upto 2023-24 the accumulations in the scheme was ₹ 1,31,01,300/- and the fund required for disbursement were ₹ 1,70,00,000/- . In addition to this as per the original scheme benefits were also have to be given to students with illness etc also. The source of excess expenses was also not furnished.

10. What action the University had taken to safeguard the data relating to students joining the Suraksha Scheme / Colleges under the University.

It was replied that the University governance section has drafted privacy policy and all the operations through the e-Governance portal will comply the policies to ensure Privacy and confidentiality of the data handled through the portal.



In this regard, it may be noted that as per Budget document for the year 2022-23 the University Campus Network is running without a firewall which was a lapse to security features and provision of ₹ 14 lakh was made to purchase Unified Threat Management (UTM) Firewall with User Traffic Analyzer. During the year 2023-24 an amount of ₹ 20 lakh was earmarked for the Firewall. It may please be furnished to Audit whether the purchase and installation of Firewall was materialized.

11. Why no Insurance agency was selected before declaring such insurance scheme? It was replied that although the University explored the possibility of implementing the scheme through an insurance provider and the matter was said to be deliberated upon the Syndicate Standing Committee on Finance following which it was presented to Syndicate and finally resolved to implement the scheme directly through the University. The reply is not tenable as the University has advertised for EoI from insurance agencies as the university has not done any feasibility study or risk analysis on this subject.

XII. Appointment of contract staff and payment of monthly remuneration higher than Government approved rates (OBS-1409526)

Government, vide GO(P)/28/2016 dated 26/02/2016 prescribed the wages / salary for the daily wages / contract staff who were appointed in the Government Departments and other Government aided institutions. This was revised as per GO(P) 29/2021 /Fin dated 11/02/2021 with effect from 01/02/2021.

As per Statute Article 38 (7), Vice Chancellor could appoint temporary hands, if posts were lying vacant with the approval of Syndicate Standing Committee. It was also stated that such appointments should be as per the relevant Government orders in this regard.

As per the details furnished to audit, there were 42 categories of posts sanctioned since inception. Out of the 45 Assistant posts sanctioned, only 4 vacancies were reported to PSC. But it was seen that 52 administrative support staff were appointed on contract basis for the work of Assistants.

In addition to Administrative support staff, office assistants, drivers, sweepers, security guards etc. are appointed in office, 9 IT E-governance support staff and the following officers were appointed on contract basis.



1. Anisha Rudrani, PRO (Consolidated pay of ₹ 42,500/- per month w.e.f 4/11/2019)
2. Sri. Swaroop.S, IT Team Leader (Consolidated pay of ₹ 45,000/- per month w.e.f 01/04/2018 and ₹ 50,000/- per month (w.e.f 04/06/2019)
3. Ramesh Kumar P A, Director, Physical Education (Consolidated pay of ₹ 75,000/- per month w.e.f 24/01/2024)
4. Jyothichudan, Legal Consultant (Consolidated pay of ₹ 75,000/- per month w.e.f 01/12/2021)
5. S.Satheesh Kumar, University Engineer (Consolidated pay of ₹ 75,000/- per month w.e.f 25/03/2024)

All the 5 officers were given monthly remuneration higher than the rates fixed by Government in the above mentioned GOs.

Audit instructed to clarify the following points whether these temporary/contract posts were approved by Board of Governors and Government and the criteria by which the salary of the 5 officers were fixed.

It was replied that posts of PRO and Director (Physical Education) was created by Government. It was stated that post of legal consultant was as per the Statute of the University. But the reply is silent on the compliance of relevant Government orders prescribing the wages of contract employees and also rule 100 of KSR Part III.

XIII. Huge arrears pending collection (OBS-1407635)

As per the payment module available in the E-Governance portal, it was seen that there were huge arrears pending collection under various heads from the affiliated colleges for the period from 2019-20 to 2023-24 as detailed below

Year	Payment due to be collected (₹)	Payment pending to be collected as on date (₹)
2019-20	79,85,08,250	20,73,99,155
2020-21	61,85,43,085	48,59,490
2021-22	76,96,12,125	2,05,90,810
2022-23	79,83,93,350	2,27,96,305
2023-24	77,80,28,150	5,47,33,205



When Audit enquired on the measures taken by the University for collection of the huge arrears, it was replied that deadlines for self-financing Colleges to submit financial guarantee was fixed by University in three instalments on 31/12/2022, 31/03/2023, 31/12/2023. Hence the financial guarantee payable as shown in 2019-20 in e-governance portal was not due during the period 2019-20. It was also stated that steps would be taken to update this in the portal.

Further progress on the updation of portal /collection of arrears is awaited.

XIV. Non finalisation of application for affiliation from 21 institutes (OBS-1414466)

On scrutiny of e-Governance application maintained by APJ AKTU, it was observed that the status of applications for affiliations from 21 institutions were submitted to KTU but no action has been initiated by the University. It was also observed that no date of submission of application was captured in the portal. The reasons for not providing affiliation/rejection of affiliation was recorded in the application.

Necessary action may be taken to initiation and final disposal of request or remedial action by the applicants

Request Status Report (Generated on 12/07/2024 03:43 PM)			
Sl.No.	Institution	Request Type	Status
1.	ARCHANA COLLEGE OF ENGINEERING	Affiliation request submitted from institute	Not Initiated
2.	ARYANET INSTITUTE OF TECHNOLOGY	Affiliation request submitted from institute	Not Initiated
3.	BASELIOS THOMAS I CATHOLIC COLLEGE OF ENGINEERING & TECHNOLOGY	Affiliation request submitted from institute	Not Initiated
4.	BELIEVERS CHURCH CAARMEL ENGINEERING COLLEGE	Affiliation request submitted from institute	Not Initiated
5.	FOCUS INSTITUTE OF SCIENCE AND TECHNOLOGY	Affiliation request submitted from institute	Not Initiated



6.	GREGORIAN INSTITUTE OF TECHNOLOGY	Affiliation request submitted from institute	Not Initiated
7.	HINDUSTAN COLLEGE OF ENGINEERING	Affiliation request submitted from institute	Not Initiated
8.	ILAHIA SCHOOL OF SCIENCE AND TECHNOLOGY	Affiliation request submitted from institute	Not Initiated
9.	K R GOURIAMMA COLLEGE OF ENGINEERING	Affiliation request submitted from institute	Not Initiated
10.	K.M.P COLLEGE OF ENGINEERING	Affiliation request submitted from institute	Not Initiated
11.	KMCT INSTITUTE OF EMERGING TECHNOLOGY AND MANAGEMENT	Affiliation request submitted from institute	Not Initiated
12.	KMCT INSTITUTE OF TECHNOLOGY AND MANAGEMENT	Affiliation request submitted from institute	Not Initiated
13.	MATHA COLLEGE OF TECHNOLOGY	Affiliation request submitted from institute	Not Initiated
14.	MOOKAMBIKA TECHNICAL CAMPUS	Affiliation request submitted from institute	Not Initiated
15.	PANKAJAKASTHURI COLLEGE OF ENGINEERING AND TECHNOLOGY	Affiliation request submitted from institute	Not Initiated
16.	PINNACLE SCHOOL OF ENGINEERING AND TECHNOLOGY	Affiliation request submitted from institute	Not Initiated
17.	PRIME COLLEGE OF ENGINEERING	Affiliation request submitted from institute	Not Initiated
18.	RAJADHANI INSTITUTE OF HOTEL MANAGEMENT	Affiliation request submitted from institute	Not Initiated



	AND CATERING TECHNOLOGY		
19.	ST. GREGORIOS COLLEGE OF ENGINEERING	Affiliation request submitted from institute	Not Initiated
20.	YOUNUS COLLEGE OF ENGINEERING, THALACHIRA, KOLLAM	Affiliation request submitted from institute	Not Initiated
21.	YOUNUS INSTITUTE OF TECHNOLOGY	Affiliation request submitted from institute	Not Initiated

It was replied that NOCs were issued for closure of seven colleges including progressive closure. NOC was issued to Younus College Thalachira for conversion from UG to Diploma Institution. Certain Colleges applied for closure of the institution, but NOC was not issued due to pending fees dues or due to shifting of students. Urgent steps would be taken to shift or remove students in the Colleges to whom NOC issued for permanent closure/ progressive closure after placing the matter before the appropriate bodies of the University.

Further progress is awaited.

XV. Non-Compliance with High Court of Kerala orders on appointment of Persons with Disabilities in Aided Institutions under APJ Abdul Kalam Kerala Technological University (OBS-1409493)

Hon'ble High Court in its Judgement dated 10th August 2022 in W.P.(C) No.19808/2021 & connected cases declared that the Managers of Aided Institutions are bound by G.O.(P) No.18/2018/SJD dated 18/11/2018, and they shall provide 3% reservation of the total number of vacancies in the cadre strength in appointments in Aided Institutions to the posts with effect from 07/02/1996 and to fill the backlog from 07/02/1996 to 18/04/2017, and 4% reservation of the total number of vacancies in the cadre strength in appointments in Aided Institutions with effect from 19/04/2017 in tune with G.O.(P) No. 5/19/SJD dated 07/05/2019 and the orders referred to therein.

The Judgement stated that without considering the cutoff date fixed as 08/11/2021, backlog vacancies from 07/04/1996 shall be calculated and the roster shall be prepared within a period of two months from the date of Judgement tabulating the first in 33 vacancies from 07/02/1996 and the first in 25 vacancies from 19/04/2017 onwards for



absorbing differently abled in the process of recruitment in Aided Institutions in respect of vacancies that have arisen after the date of issuance of G. O.(P) No.18/2018/SJD dated 18/11/2018 as W.P.(C) No.19808/2021 & connected cases upheld by the Court in Renjith (supra) case and in tune with G.O.(P) No. 5/19/SJD dated 7/05/2019 and the previous orders referred to therein. Appointments already made by the management after the date of issuance G.O.(P) No.18/2018/SJD dated 18/11/2018 in respect of which approval has not been granted by the educational authorities to date shall be subject to the directions above. Only after filling the backlogs as directed above, shall approval be granted in respect of those appointments. Approval of appointments already granted shall not be unsettled."

It is observed that even after issuance of guidelines vide GO(Ms) No. 242/2022/HEDN dated 18/05/2022 for complying with court orders preparation of rosters and appointments and approvals have not been completed. In this regard the details of appointment of persons with disabilities were called for by Audit.

It was replied (31/07/2024) that as per UO No. 2079/2024/KTU dated 26/07/2024, the detailed report with statement on fixation of backlog vacancies for PWD in the teaching Aided Engineering Colleges affiliated to the University in accordance with the GO 242/2022/HEDN has been approved by the Syndicate even though Government order directing to amend the relevant statutes of the University was issued in 15/02/2021. It was also replied that the roster preparing by the University and the Director of Technological Education will be submitted to the Government at the time of requesting nominee of Government for appointments and the University order showing backlog vacancies and the rotation had been communicated to the Director of Technical Education and the Principals of Aided Colleges affiliated to the University. Accordingly, seven vacancies in TKM Engineering College, four Vacancies in NSS College of Engineering, Palakkad and six vacancies in Mar Athanasius College of Engineering, Kothamangalam were identified. The delay in approving the roster and making amendment to statutes had resulted in delay in notifying vacancies and preparing rank lists. Non appointment of persons with disabilities in vacant posts in aided colleges had resulted in not giving final University approvals for appointments made by the University also as per court orders. It was further replied that as the order from Social Justice Department was issued only on 01/10/2023 on categorising the post, hence the delay.



The reply is not tenable as the Syndicate decisions to intimate the Colleges was seen taken after the date of issue Audit observation only i.e., 10 months from date of order from latest orders of Social Justice Department. Even then no notifications for persons with disabilities or appointment were made but approval of other category persons were seen attempted.

This is reported for remarks

In this context the approvals granted after 18/05/2022 without appointing any persons without disabilities may be reviewed and further progress may be intimated to Audit.

XVI. Compliance with MCA Notification on Audit Trail Requirements from 1st April 2023 (OBS-1407718)

The Ministry of Corporate Affairs (MCA) said in three notifications that any company employing accounting software must utilise software that maintains an audit trail of each transaction and creates an edit log of any modification made in the books of account. The programme must also ensure that the audit trail cannot be disabled.

It means, “Every accounting software must have a feature of recording audit trail of every transaction (creation, edit log changes made in books along with date, time) & ensuring that the audit trail cannot be disabled/deleted.”

The Ministry of Corporate Affairs (MCA) issued three notifications, No. G.S.R. 205(E) dated 24/03/2021, No. G.S.R. 247(E) dated 01/04/2021, and No. G.S.R. 235(E) dated 31/03/2022, addressing the use of accounting software by businesses for maintaining their books of accounts.

According to the notification, any company that uses accounting software must employ software that provides an audit trail of each transaction and an edit log of each change made in the books of account. The programme must also prevent the audit trail from being disabled.

Auditors have stated in response to the notifications that the trail should cover deleted transactions as well. They have also claimed that they must modify their audit processes and internal control inspections. If a deviation is discovered, it must be disclosed in their reporting.

These alerts are intended to ensure financial sector transparency and accountability. Accounting software with audit trail features can assist avoid financial fraud and guarantee that businesses have correct records.



The provisions make significant changes to the Companies (Accounts) Regulations, 2014. With effect from April 1, 2023, stakeholders are asked to move to or guarantee that the company's accounting software meets the above requirements.

On scrutiny it was found that Abdul Kalam Technological University was maintaining their accounts in TALLY PRIME and maintains no separate cash book and it has been stated that their Tally account include all its transactions. Audit enquired whether the University maintains an audit trail of each transaction and creates an edit log of any modification made in the books of account and ensured that the audit trail cannot be disabled/deleted in Tally Prime programme.

It was replied that the University will take necessary steps to comply with the specified requirements. It was also replied that immediate steps will be taken to fully implement the specified audit trail provisions ensuring that audit trail feature is active and compliant with MCA requirements.

Further progress is awaited.

XVII. Subscription to E-Journals - deficiencies noticed (OBS-1413173)

Syndicate, in its 32nd meeting held on 15/03/2022 accorded sanction to subscribe Elsevier 294 e-journals for Affiliated Institutions of APJ AKTU for the period from 01/04/2022 to 31/03/2023 at an amount of ₹ 2,10,96,934/- (Rupees Two Crores Ten Lakhs Ninety Six Thousand Nine Hundred and Thirty Four Only). Administrative and payment sanction was accorded vide University order No. 715/2022/KTU dated 30/03/2022 to subscribe Elsevier 294 journals for Affiliated Institutions of APJ Abdul Kalam Technological University for the period from 01/04/2022 to 31/03/2023, at an amount of ₹ 2,10,96,934/- from Global Information Systems Technology authorized representative for ELSEVIER. When the period was over, subscription was renewed for one more year for an amount of ₹ 2,44,54,800/- vide order No.2214/2023/KTU dated 05/09/2023.

Similarly Administrative sanction was accorded by Syndicate for the procurement of Knimbus mLibrary Platform for a period of one year and vide University order dated 716/2022/KTU dated 30/03/2022 and payment sanction for ₹ 38,35,000/- was accorded for procurement for a period of one year. When the period was over, the subscription was renewed for one more year for ₹ 51,30,000/- vide University order No.2244/2023/KTN dated 08/09/2023.



Vide University order No. 717/2022/KTU dated 30/03/2022, payment sanction was issued for subscription to plagiarism checking tool – Turnitin for an amount ₹ 1,19,04,244/-. The details of further renewal for the next year was not clear from the file produced.

Thus, total amount incurred for the subscriptions for the two years was ₹ 6,64,20,978/-.

The clarifications on following points were called for by audit.

1. Directions given by Government as per GO(MS) 21/2021/ITD dated 26/07/2021 have not been complied by KTU in procuring the e-journals.
2. Administrative sanction from the concerned Government Department is not seen obtained for such a huge amount of purchase.
3. It was seen that the facility was being utilised by 60 Colleges only. The criteria for selection of the Colleges, though called got, has not been furnished to audit.
4. Usage particulars were not being monitored by the University, in spite of incurring such huge expenditure. The usage particulars such as total no. of users, number of visits and logins, No. of downloads made etc. for the last two years were not furnished.
5. 25% of the amount expended for these were being recovered from the Colleges.

Total amount collected from Colleges was also not furnished.

It was replied that Elsevier is one of the leading providers of E-Journals and Turnitin is a proprietary product. Hence tender procedures are not required.

Reply is not tenable, since these were not recorded under signature of any authorised persons. Specific reply to the audit observations is awaited.

XVIII. Outstanding demand – for short deduction / late filing levy of Income tax (OBS-1405848)

As per Section 192 of the Income Tax Act, every person responsible for paying any income which is chargeable under the head 'salary', shall deduct income tax on the estimated income of the assessee under the head salaries. At the time of paying salary to the employees, the KTU deducts TDS u/s 192. The employer has to file a salary TDS return in Form 24Q and the same is to be submitted on a quarterly basis. On scrutiny it was seen that notice was issued by Income tax Department TRACES portal for payment of late filing levy of ₹ 37,610/- due to non-payment of demand outstanding for not filing return for the years 2020-21, 2022-23 and 2023-24.



Year wise details of pending demand is as shown below.

Financial Year	Manual Demand (Justification available with AO)	Processed Demand (Justification available from CPC)
Prior Years	0.00	12570.00
2020-21	0.00	12100.00
2021-22	0.00	12070.00
2023-24	0.00	870.00
	Total	37610.00

Responsibility for short deduction / collection / interest on short deduction / collection may be fixed and action may be taken to collect the fine / levy from the Drawing and Disbursing Officer / other officials responsible for not filing returns / non-deduction / non collection of income tax in time.

It was replied that corrective actions are being taken by the University.

Further progress is awaited.

XIX. Excess pay to contract staff in violation of relevant Government rules (OBS-1414708)

As per KSR Part III, rule 100, the pay of a re-employed pensioner will be fixed at an amount equal to the difference between the pay drawn by him at the time of his retirement and the pension and pension equivalent of other forms of retirement benefits admissible to him, limited however, to the minimum of the scale of pay of the post of re-employment. On verification of file related to contract employees, it was seen that the following contract staff were previously employed in Government Service. But the above rule was not followed in their cases. Their pay was fixed at a consolidated amount of ₹75,000/- per month without considering the pension amount they were getting.

1. Ramesh Kumar P A, Director, Physical Education (Consolidated pay of ₹75,000/- per month w.e.f 24/01/2024)
2. Jyothichudan, Legal Consultant (Consolidated pay of ₹75,000/- per month w.e.f 01/12/2021)



3. S.Satheesh Kumar, University Engineer (Consolidated pay of ₹75,000/- per month w.e.f 25/03/2024)

The incumbents retired from Government service and were drawing pension from Govt. of Kerala. Sri.Dr. P.A. Ramesh Kumar retired as Associate Professor from M G College, Trivandrum on 31/05/2020. Sri. Jyothichudan retired as Special Secretary, Law Department, Secretariat on 28/02/2017. Sri. Satheesh Kumar retired as Deputy Chief Engineer, Kerala PWD on 31/05/2015.

Though audit demanded to produce their Pension Payment Orders and Last Pay Certificate from GOK, these were not produced.

The consolidated pay of ₹ 75,000 fixed for these contract staff in violation of relevant Government rules is brought to notice for remarks.

It was replied that posts of PRO and Director (Physical Education) was created by Government. It was stated that post of legal consultant was as per the Statute of the University. But the reply is silent on the compliance of relevant Government orders prescribing the wages of contract employees and also rule 100 of KSR Part III.

Further remarks awaited.

XX. No physical verification of stock and items found missing (OBS-1431099)

Audit verified the items in stock register for computer and accessories volume I and the following articles were found missing.

SI.	Name of the item	Item no.
1	I pad pro wifi+ cell Silver colour	SDMPT10S7GXPY
2	I pad pro wifi+ cell Silver colour	SDMPT11EMGXPY
3	I pad pro wifi+ cell GOLD colour	SDMPTC1BVGXQO
4	I pad pro wifi+ cell GOLD colour	SDMPTC1CJGXQO
5	Samsung galaxy Phone	357703084784261
6	Samsung galaxy Phone	357169080671870

It was replied that the missing items would be traced out and would be intimated to audit.

The following omissions were noticed in the maintenance of stock registers with missing period.

	Last Entry in Old reg.	First Entry in new reg.
Furniture	14/11/2017	09/03/2022



Computer and Accessory	16/06/2017	22/06/2022
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No register was produced to audit for the missing period.

It was noticed that no physical verification has been conducted so far by the University since its inception.

Unserviceable items - Further scrutiny revealed that there were no records for disposal of unserviceable items. Also, the unserviceable items were not collected from the sections.

It was replied that action would be taken to enter all relevant details in stock register.

XXI. Implementation of scheme to address digital divide among students (OBS-1412487)

The 23rd meeting of the Syndicate held on 08/06/2021 resolved to initiate a scheme to address the digital divide among the students in all affiliated colleges of the University. The Board of Governors in its 13th meeting resolved to approve the syndicate decision to implement the scheme in all affiliated colleges of the University. The 24th meeting of the Syndicate held on 22/07/2021 resolved to approve the procurement proposal of laptops for addressing the digital divide. It was also resolved to conduct pre-bid meetings with the suppliers through M/s. KELTRON for the procurement of the laptops in the presence of the expert members of the subcommittee constituted for the purpose and the Convener of Syndicate Standing Council.

Negotiation meetings with M/s. KELTRON was conducted and M/s. KELTRON through email dated 15th January 2022 has agreed to the final price of each Laptop to ₹45,000(Rupees Forty Five Thousand Only). The 8th meeting of SSC on Finance recommended to procure 912 medium end laptops for the implementation of the scheme at a total cost of ₹4,10,40,000 from KELTRON. Subsequently laptops were procured as per invoice No.s ITP/13086/21-22 dated 09/03/2022, ITP/14306/21-22 dated 25/03/2022. In this regard, it is observed that Directions given by Government as per GO(MS) 21/2021/ITD dated 26/07/2021 have not been complied by KTU in procuring the laptops. Government has given strict directions that concurrence from IT Department is mandated for purchase of IT equipment's above ₹ 50 lakh. It was replied that technical opinion was obtained from the Joint Director of IT Cell of the University.

The reply is not tenable since concurrence from IT Department was mandatory as per the Government.



XXII. Non availability of details of closed Colleges in e-Governance System and non-recovery from financial security made by affiliated colleges under APJ Abdul Kalam Kerala Technological University (OBS-1422052)

On scrutiny of e-Governance System, the details of closed Colleges were not being available. According to UGC regulations, colleges that are not run by the State government and offer professional programmes must maintain a corpus fund of ₹35 lakh for each programme in the form of FDR for a minimum of three years. The interest thus accrued from the fund can be used by the college for strengthening its infrastructure with the permission of the university.

Based on the norm, KTU decided in February 2019 to request ₹25 lakh as financial guarantee from self-financing engineering colleges. The first instalment of ₹10 lakh can be submitted as fixed deposit receipt (FDR) in two payments before March 31, and the second instalment of ₹15 lakh as FDR before December 31.

APJ Abdul Kalam Technological University (KTU) has permitted affiliated private self-financing engineering colleges to submit financial guarantees in the form of fixed deposit receipts in three instalments. The decision was made on a recommendation of the Syndicate Standing Committee on Affiliation of the University. KTU has decided to proceed with the decision after the cases against the move were disposed of by the Kerala High Court in February 2022.

As per the Accountant General's Inspection report for the year 2020-21 it was reported that only five colleges have furnished financial security.

The details colleges that have furnished financial security as per University Grant Commission's regulations were called for by audit and it was replied that there were 142 active Colleges only.

It was also replied that all the Government (9), Aided (3), Government Controlled Self Financing Engineering Colleges (24) are exempted from paying financial guarantee to the University. The request of two Central Government Institutions for exemption from submitting financial guarantee is pending for decision of Syndicate.

On scrutiny of reply it was found that out of 104 private institutions 26 institutions have only furnished financial security for ₹25 lakh and the remaining 72 colleges have furnished financial security partially.



There was 170 registered institutions with the University. Now the reply talks about only 142 institutions. The details of amount recovered from financial security from 28 closed Colleges were not furnished to Audit.

It was further replied that the closure of a college could mark in the e-Governance platform only after shifting all students from the College to another, removing all faculties registered in the college account and after clearing all types of fee dues to the University. Directions have been issued to the Joint Director (e-Governance) to remove the faculties in 22 colleges that have stopped its functioning or closed. Steps will be taken to report the matter to statutory bodies to evolve a mechanism of removing students from closed colleges
Further progress is awaited.

XXIII. Tickets pending to be resolved in e-Governance Portal of APJ Abdul Kalam Kerala Technological University (OBS-1418226)

Users can log issues, correction requests, queries etc to the University staff in the form of support requests (tickets) through e-Gov Portal. As on 15/07/2024, 64186 tickets were submitted during the period November 2022 to July 2024. Out of which 53129 were recorded as completed, and out of the remaining 5297 tickets were sent back and balance 5760 tickets were not resolved till date. The major category wise un-resolved tickets pertains to the following categories.

No	Category	Number of tickets pending
1	Result Pending/Correction (UG)	2242
2	Revaluation Results Requests	326
3	Valuation remuneration (applicable for faculties)	303
4	Revaluation Refund	287
5	Course / Exam Registration	260
6	Grade Card Generation	233
7	Degree Certificate	228
8	Payment Transactions	146



9	Answer script / Malpractice / Absentees issue	139
10	Malpractice Reason withheld cases	139
11	Observer remuneration (applicable for faculties)	111
12	UG Certificates	109
13	Grace mark related	92
14	Pending Results unable to apply for certificates	84
15	Honours/Minor Degree	80
16	Review Request cases	80
17	External Lab related issues	75
18	MOOC Course Approval	74
19	Result Pending/Correction (PG)	72
20	Time Table Related issues	69
21	Institution level Issues	55
22	Institute Level Grievances	52
23	Affiliation Request	45
24	Answer script / Revaluation Date Extension	43
25	PG Certificates	38
26	Migration / Cancellation	30
27	Internal / Attendance	28
28	Student Registration UG / PG	24
29	Exam Registration Date Extensions Requests	23
30	Curriculum / Evaluation Plan	20
31	Pending Cancellation Revaluation and Answer script requests	20

Audit noted that,

- 1) out of the total 64186 tickets submitted, 64153 tickets were not provided with due date.
- 2) 4165 tickets were not given any priority (High, Medium, Low)
- 3) Progress status field was not filled in 64149 cases.
- 4) Out of 5760 unresolved tickets, current assignee was not allotted in 1529 cases.

It was also observed that the following were the other major issues for which tickets were pending.



No	Issue for which tickets were pending	Number of tickets
1.	Result Pending/Correction (UG)	2242
2.	Answer script / Malpractice / Absentees issue	139
3.	Malpractice Reason withheld cases	139
4.	Result Pending/Correction (PG)	72

It may be reported to audit what action has been taken to resolve 2242 result pending/correction (UG) tickets and 72 result pending / correction (PG) tickets and Answer script / Malpractice / Absentees issue 139 tickets and Malpractice Reason withheld cases 139 tickets and when the issues will be resolved.

It was replied that strict analysis and actions are being taken to resolve the pending tickets and to strengthen the system in a strategic manner.

Further progress in the matter is awaited.

XXIV. Loss of Answer Books of B Tech S7 December 2023 Examination (OBS-1443448)

As per letter dated 20/02/24, Principal, College of Engineering Trivandrum has reported the loss of one packet of answer books (25 No.s) bearing the packet code CZR-14 pertaining to the course CST401- Artificial Intelligence of B.Tech S7(R,S) Exam Dec 2023 (2019 Scheme), which was assigned to the faculty member Ms. Safeera N (KTU-F44289). Considering the matter, Vice Chancellor ordered to convene an urgent meeting of the Syndicate Standing Committee on Examinations.

Subsequently, on the recommendations of the Syndicate Standing Committee on Examinations in its 47th meeting held on 28/02/2024, explanations were sought from the faculty member, Camp Officer and the Principal and a complaint was filed before the Director General of Police.

After considering the report of the enquiry committee, 49th meeting of the Syndicate Standing Committee on Examination recommended as follows:

- i. Permanent disablement of KTU ID: permanently disable the KTU ID of the second examiner (Ms. Safeera N) responsible for the grave error.



- ii. Dismissal of faculty: The committee suggested issuing necessary directions to dismiss the faculty member involved in the incident.
- iii. Imposition of penalty: A penalty of Rs. 25,000 is recommended to be imposed on the camp officer or the college for their part in allowing this serious error to occur.
- iv. Issue warning letter: The committee recommended issuing a warning letter to the College of Engineering Trivandrum. The warning letter is to emphasize strict adherence to examination protocols and to prevent such incidents from happening again.
- v. The committee recommended reporting the entire incident to the government, with a copy to the Directorate of Technical Education.
- vi. The committee recommended publishing the results of the affected students based on the marks from the first level of valuation and
- vii. that students who failed the examination based on the first-level valuation marks must register for the upcoming supplementary examination.

Subsequently, considering the above recommendations of the Syndicate Standing Committee on Examinations and the uncertain situation faced by the students due to the non publication of the results, Hon'ble Vice Chancellor accorded sanction to implement the last two recommendations of the committee and ordered to place the matter before the next meeting of the Syndicate.

Subsequently, Registrar addressed the Principal Secretary to Government vide letter dated 11/06/24 and informed the position. No further progress was available in the file.

When audit enquired on the further developments in this regard, resolutions of the Syndicate Standing Committee held on 16/05/2024 were intimated. However, the reply is silent on any action taken by the University in this regard.

Further reply is awaited.

XXV. Purchase of vehicles (OBS-1429266)

The following were the vehicles purchased by APJAKTU

Sl.No	Vehicle Reg No	Vehicle model	Year of purchase	Cost of the vehicle (₹)
1	KL 01 BS 7224	Toyota Innova 2.5 V (E3) X	2015	29,19,794



2	KL 01 BS 7345	7seater		
3	KL 22 Q 8049	Ashok Leyland 31 + D Mini bus	2022	23,00,000
4	KL 22 Q 5294	Bharatbenz 1017 STA 35 + 1 Bus	2022	35,99,084
5	KL 22 Q 8377	Toyota Innova Crista 7 seater	2022	48,11,930
6	KL 22 Q 8351			

On verification of file relating to purchase of vehicles, it was seen that APJAKTU purchased one 31 seater bus from Ashok Leyland Limited for ₹ 22,64,060 vide University Order UO 1448/2022/KTU dated 17/06/2022. Another 31 seater Bharat Benz bus for ₹35,99,084 was purchased from M/s Autobahn Trucking Corporation Pvt Ltd vide University order UO 452/2022/KTU dated 06/03/2022. The two buses were purchased solely for the conveyance of staff working in KTU Campus.

Vide University Order dated UO 677/2022/KTU dated 25/03/2022, 2 Innova Crista motor cars were purchased for a total expenditure of ₹46,33,604.

In this regard the following observations are offered.

1. Though approval from Syndicate was seen obtained for the above purchases, no evidence of prior approval of Cabinet as directed in GO(MS)NO.72/2013/GAD dated 14/03/2013 has been supplied.
2. Expenditure incurred on account of fuel, maintenance and insurance for the 2 buses since its purchase and total amount received from staff as bus fare since the buses started running was also not provided.

Further remarks awaited.

XXVI. Absence of Internal Audit Wing in the University (OBS-1456675)

As per Circular No. 32/2005/Fin dated 10/6/2005 issued by Finance Department of Government of Kerala all Heads of Departments would constitute a Monitoring Committee headed by the Finance Officer/Accounts Officer and senior officers as members for regular review of the internal audit work and follow - up action on internal audit reports.

- (1) The Committee shall review the functioning of the internal audit wings in their Department at least once in 3 months and ensure that regular audit is being conducted in all the offices in that Department and follow-up action on the internal audit reports are done promptly and effectively.



(2) If any difficulty is faced, the same shall be informed to Government in Finance (IAC) Department directly with copy to the concerned Administrative Department.

(3) Sufficient staff shall be provided in the Internal Audit Wings by internal arrangements in order to conduct regular audit in all the sub offices and to take follow-up action thereon.

(4) All Heads of Departments shall personally take immediate and time bound action to settle the long pending audit objections. If found necessary, the help of officers who were in charge of the office in that particular period may also be sought. If any financial liability is involved in the audit objections, two months' time may be given to the concerned to settle the same and if it is not seen settled within this period, the same shall be recovered from the persons concerned without further delay. Any laxity on this will be viewed seriously and will be treated as the personal liability of the responsible controlling authority.

All Heads of Departments should have ensured that the instructions in the circular are scrupulously followed and the Internal Audit Wings in each Department function systematically, promptly and effectively to achieve the desired result as any laxity in implementing the above directions would be viewed seriously

On scrutiny of internal control mechanism in the APJ AKTU it was observed that there is no internal audit wing in APJ AKTU as such. Properly trained staff were not available in the University to conduct internal audit. As such there is no independent internal audit is being carried out in the University. No internal audit plan is prepared and approved by the Vice Chancellor till date. There was no criteria for selecting the internal audit of documents and the question of extent of coverage of internal audit arises. As such no internal audit report has been issued by the University except the statutory audit by Kerala State Audit Department.

It was replied that steps have been taken to maintain a high standard of financial integrity and compliance.

Further progress in revamping of internal audit may be furnished to Audit in view of recent irregularities in provident funds payment and suspension of staff.

XXVII. Misuse of govt. vehicles (OBS-1449246)

In many cases officers who were not authorised to use Government vehicle was seen using the vehicles. For eg. Adv. G. Joythichudan, who has been employed as a Legal



Advisor at APJ Abdul Kalam Technological University (decided in 14th Syndicate meeting on 17/08/2020 initially on a part-time basis until 30/11/2021, and subsequently on a full-time basis) on a contract basis, has been using government vehicles regularly for commuting between his home and KTU.

According to Employment Certificate Adv. Joythichudan's home address is at Poojapura, Thiruvananthapuram. The vehicle log books indicate frequent travel between KTU and Poojapura.

It was also seen that clerical staff and Office Attendants had been using University vehicles for visits to Post office and treasury.

Sri.P.K Biju, Syndicate member was seen using the vehicle for commuting to AKG Centre and CITU office. Whether there was any approval for such usage of the vehicles is not clear.

It was replied that Sri Jyothichoodan and other office staff were permitted to use the vehicles for the smooth functioning of University.

The reply is not acceptable since no such orders permitting them to use the office vehicles were produced to audit.

XXVIII. Revaluation pending to be released to students (OBS-1449016)

The revaluation registration fee paid by the students to the University during 2020-21 to 2022-23 as per the audited accounts is appended below.

2020-21 - ₹ 15,84,000/-

2021-22 - ₹ 6,20,95,350/-

2022-23 - ₹ 10,73,62,716/-

Audit requested for the files and registers relating to the refund of revaluation fee to the eligible students. It was stated that all records were available in E-Governance portal only. Since Audit could not find the relevant details from the E-Governance portal, the details called for by audit was furnished by the university as given below.

Year	No. of students to whom refunds yet to be released	Amount pending to be released
2020-21	254	1,52,40
2021-22	109	64,200
2022-23	1243	7,83,090



Refunds pending to the eligible students for the period upto 2020-21 was not produced to audit.

On this being pointed out, it was replied that pending revaluation requests would be processed soon. Further progress is awaited.

XXIX. Ineffective academic audit and poor intake of students in approved courses (OBS-1443414).

As per the Academic Auditing Manual of KTU, the University was to conduct Academic Auditing in each affiliated College to ensure academic accountability. The objectives of the academic auditing were to define quality of each component of functionalities and to ensure quality of technical education throughout the system, to safeguard functionalities of technical education and to define effectiveness of teaching learning process and to devise methodology to confirm maximum output from faculty members as well as students. For this an internal audit Cell for Academic Auditing of Engineering Colleges was to be formed which will assist the external auditor who shall prepare an online report and forward it to the Principal of the Institution and to the University. The Principal's shall give his response on the observations made by the Auditor and shall submit to the University within a week.

On scrutiny of e-governance Portal data the following were the status of submission of academic audit reports

Sl.No	Year	Visit No	Semester Type	Academic Audit Report Auditor Submitted	Academic Audit Report Institution submitted	Revoked Academic Audit reports
1.	2021-22	First	Odd	0	12	
2.			Even	11	126	
3.		Second	Odd	1	0	
4.			Even	0	0	
5.		Third	Odd	0	0	
6.			even	0	0	
7.	2022-23		Odd	4	137	



8.			Even	9	129	1
9.			Odd	0	0	
10.			Even	0	0	
11.			Odd	0	0	
12.			even	0	0	
13.	2023-24		Odd	0	0	
14.			Even	0	0	
15.			Odd	0	0	
16.			Even	0	0	
17.			Odd	0	0	
18.			even	0	0	

Out of 170 registered institutions, maximum of only 11 Academic Audit reports were submitted by Auditors during even semester of 2021-22 and whereas 126 reports were submitted by the internal cell of colleges and during 2022-23 only 4 Academic Audit reports were submitted by Auditors during odd semester and 9 Academic Audit reports were only submitted during even semester. While the 137 reports were submitted by the internal audit cell of colleges during odd semester and 129 reports submitted for even semesters only for 2022-23.

Even though as per Budget Estimates 2023-24 one of the major outcomes in the year 2022-23 was modification of academic audit module as per quality criteria prescribed by NBA/NAAC, scrutiny revealed that no academic audits were conducted for the period 2023-24. It was declared in budget that the software module handles automated processing of all the aspects of the “Academic manual 2022” and provides all the required audit reports auto generated as per the scoring model to rate the institution as envisaged in the Audit Manual. The following observations were made

- (a) No academic audit reports for the year 2023-24 were available in e-governance portal.
- (b) To a query on absence of closure status available in e-governance portal audit and as such audit is unable to comment on the state of affairs of Colleges under KTU, it was replied that the closure of a college could mark in the e-Governance platform only after



shifting all students from the College to another, removing all faculties registered in the college account and after clearing all types of fee dues to the University. Directions have been issued to the Joint Director (e-Governance) to remove the faculties in 22 colleges that have stopped its functioning or closed. Steps will be taken to report the matter to statutory bodies to evolve a mechanism of removing students from closed colleges. Further progress in this regard is awaited in audit

(c) Accreditation was a process of quality assurance and improvement, whereby a programme in an approved Institution is critically appraised to verify that the Institution or the programme continues to meet and/or exceed the Norms and Standards prescribed by regulator from time to time. It was a kind of recognition which indicates that a programme or Institution fulfils certain standards. Out of 1241 approved courses only 185 courses could get NBA accreditation.

(d) On scrutiny of e-governance system it was observed the following

Approved Intake	Actual Intake - Regular	Actual Intake [Male]	Actual Intake [Female]	Actual Intake- Lateral	Vacant Seats	Intake Percentage
60739	38091	22105	15986	0	24057	48.3199033

(e) The following were the percentage of intake out of 1241 approved courses for the academic year 2023-24

Percentage of Intake of students	Number of courses
0	197
Greater than zero and less than or equal to 10	79
Greater than 10 and less than or equal to 25	162

(f) On further scrutiny it was observed that in 30 courses of Government / aided / Government controlled self-financing institutions intake percentage was zero for the academic year 2023-24 as shown in **Annexure IV**.

(g) On calling for status of closure of colleges it was reported that 22 Colleges have applied for closure and the amount receivable from 13 Colleges is worked out to ₹28,40,820/-



(h) On calling for details of any external audit team was formed for the academic auditing to conduct audit from 2021-22 to 2023-24 no reply was furnished.

As per details furnished to Audit ₹ 7,00,000/- was the expenditure towards honorarium for Academic Audit Visit for odd semester of 2022-23.

(j) On scrutiny of status of affiliated Colleges the following details were observed

Academic year	No of Affiliated institutions
2015-16	154
2016-17	154
2017-18	156
2018-19	148
2019-20	145
2020-21	145
2021-22	145
2022-23	142
2023-24	142

From 154 institutions in 2015-16 the number of institutions have decreased to 142.

The remedial actions taken to uphold the quality of technical education in the engineering colleges and further action proposed to be taken for effective academic audit were called for and it was replied that

- 1) the University will take steps to advise the colleges that have low admission rate in courses to reduce the approved intake in such courses to the minimum level and to reduce the number of courses, if required that will increase their admission percentage.
- 2) The University will advise Colleges that have low admission rate to opt cessation or suspension of courses temporarily for a period of three years as permitted by the University First Statutes.
- 3) The colleges may be requested to advertise the job opportunities of the courses conducted by them among student's community
- 4) Government permitted engineering colleges to admit students in vacant seats after all types of KEAM allotment is over. The University will address the Government to permit eligible students of other States to join in Engineering Colleges in Kerala through KEAM or non-KEAM.



- 5) The Curriculum of BTech courses are revamped with industry orientation and the process of revamping of B. Design, BHMCT is under progress. The new syllabus will be more attractive and industry / career oriented which will benefit the students who join in colleges from the AY 2024-25 onwards.

Further progress may be intimated.

XXX. Improper maintenance of answer sheets records issued to affiliated colleges (OBS-1435425)

On verification of records, it is observed that the University issues a notice to the affiliated colleges to collect their requirements of the answer sheets. After obtaining the requirement data from the colleges, University places an order with Kerala Books and Publications Society for printing the answer sheets which delivers these answer sheets directly to the concerned colleges as per university directions. The university keeps the records of the purchase orders or answer sheets issued to the college.

However, the University does not keep records of the current position of used answer sheets, damaged answer sheets and blank answer sheets. As per the exam wing information they developed a platform to know the current stock position of answer sheets. But the data on platform is not fully updated by the colleges. The university has directed all the colleges to maintain stock records of answer sheets. But there is no regular audit mechanism to review and verify the accuracy of the records related to the issued answer sheets which may result in misuse of answer sheets.

It was replied that instructions had been given to colleges to maintain proper records of answer sheets and that syndicate meeting resolved to conduct inspection at colleges. It was also replied that a module on inventory management would be added to the E-Governance portal.

Further progress is awaited.

XXXI. Delay in transfer of land to TrEST Research Park (OBS-1431298)

As per G.O(Ms) No. 379/2022/HEDN dated 06/08/2022, Government had ordered that out of the 100 acres of land identified for the APJ Abdul Kalam Technological University in Vilappilsala Village, 50 acres of land shall be demarcated for the campus development of the University and the balance of 50 acres of land would be acquired in the name of



APJ Abdul Kalam Technological University for technology development schemes / Institutions through KIIFB funding on condition that its utilisation vested in Government. As per G.O (Ms)No.49/2023/HEDN dated 09/02/2023, Government had ordered that subject to the conditions prescribed in G.O (M.S) No. 379/2022/HEDN dated 06/08/2022 referred above, the remaining 50 acres of land shall be acquired by the APJ Abdul Kalam Technological University for the TrEST Research Park through KIIFB funding. One of the conditions insisted by KIIFB was that the University shall complete the transfer the land to TrEST Research Park within 2 months of transfer of fund from KIIFB to APJAKTU. The KIIFB had transferred an amount of ₹ 190.60 crore for acquisition of land to APJAKTU on 20/04/2023. APJAKTU completed the acquisition of 19.1946 Hectares of land for TrEST Park through KIIFB funding during April 2023.

The Chief Executive Officer, TrEST Research Park addressed the Government to direct the APJ Abdul Kalam Technological University to transfer the land to TrEST Research Park.

However, the transfer of land was not affected by APJAKTU as the conditions for the transfer of 50 acres of land acquired in the name of APJAKTU to TrEST Research Park were not fixed by the Government. Government conducted discussions with the University and directed the University to intimate the conditions that may be fixed for the transfer of land to TrEST Research Park.

The conditions were communicated to Government by the University vide Letter No. 35/2014/KTU dated 08/07/2024 addressed to the Principal Secretary to Government, Higher Education (G) Department. Government directed the University to discuss the matter with the CEO of TrEST Research Park and finalise the conditions for transferring the land to TrEST Research Park.

The conditions informed by the APJAKTU to Government for transferring 50 acres of land (factually 19.1946 hectares as per records) in Letter No. 35/2014/KTU dated 08/07/2024.

It was seen that the transfer of land to TrEST park has not been effected even after a lapse of more than one year from the acquisition of land. It was replied that delay occurred since the conditions could be fixed only with the concurrence of Government.

Further progress in this regard may be intimated to audit.



XXXII. Defects noticed during verification of log books (OBS-1436728)

Government has issued instructions for maintenance of Log books vide circular No.41/2008/Fin dated 02/08/2008. There were 2 staff buses and 4 cars owned by the Registrar, APJAKTU. Scrutiny of the Log Book of the 6 Office vehicles revealed the following.

- a. Details such as Registration Number, Type of vehicle, Engine Number, Date of purchase, fuel capacity, purpose of journey etc. were not entered in the log books.
- b. Signature of the officer using the vehicle and initials of controlling officer was not affixed in most of the pages of logbooks. In some pages signature of a clerical assistant is affixed in the column for signature of controlling officer.
- c. Fuel consumption test has to be conducted every year and certificate should be pasted in the log book. For KL 22 Q 8377 Innova car, certificate expired on 09/03/2024, For KL 22 Q 8351 Innova car, certificate expired on 19/03/2024, For KL 22 Q 5294 Bharat Benz Bus, certificate expired on 14/03/2024, KL 22 8049 Ashok Leyland Bus, certificate expired on 14/03/2024.
- d. In respect of KL 01 BS 7345 Innova car, log book upto the period 14/09/2023, for KL 01 BS 7224 log book upto 03/02/2022, for KL 22 Q 8377 logbook upto 15/09/2023, for KL 22 Q 8049 staff bus logbook upto 18/11/23 only was produced to audit.

It was replied that all relevant details with signature of officer who used the vehicle and initials of controlling officer would be entered in logbook.

Though logbooks for the period which were not produced to audit and certificate of fuel consumption were stated to be submitted along with the reply, the reply was received via mail and no such documents were attached along with it.

XXXIII. Payment of honorarium and excessive TA Allowances to Academic Auditors (OBS-1431906)

As per the APJAKTU Act, without prior approval of Government, University should not grant any special pay, allowance or other extra remuneration of any description to any of its teachers or employees. As per the APJAKTU Statute, KSR, KSSR and KCS CCA rules are applicable to the University employees for the matters not incorporated in the Statutes. Thus, Kerala Government TA Rules are applicable to the employees of the University.



As per the latest Pay Revision Order of GOK, G.O.(P)No.27/2021/Fin dated 10/02/2021, Grade I Officer is entitled to incidental expenses at Rs.0.90 per KM, daily allowance inside the state ₹600, daily allowance outside the State ₹750 and no reimbursement of room rent for official visits inside the State.

As per para (10) of Pay Revision Orders dated 20 January 2016, Grade I officials travelling to metropolitan cities and large cities were allowed to hire taxis as in the case of Government of India Officials. They were eligible for taxi fares at the rates fixed by Government. As per GO(P) No.7/2016/Fin dated 11 September 2017, the maximum amount admissible towards Auto/Taxi fare per day would be ₹300 for up and down journey of 30 Kilometres.

As per University Order No. KTU/A/807/2015 dated 26/10/2015, the honorarium and TA allowances to the members of academic panel of the University who conducts audit at the affiliated institutions was fixed as given below.

- a. The auditors would be paid honorarium @ ₹ 5000 per visit per institution.
- b. When the distance from place of residence to the institution is less than 100 Km, they can travel in taxi @ ₹15/- per KM.
- c. For those who are travelling more than 100 KM, halt is permissible. Accommodation charges would be permissible on production of invoice @ ₹ 2000 per day.
- d. Auditors are eligible for incidental expenses @ ₹ 500 per day in addition to the above.

In the previous audit of Accountant General for the year 2017-18, an objection was raised on the excessive TA allowances sanctioned to auditors.

As per the Kerala Government Rules, officers are divided into 4 Grades for granting TA allowances. It was stated that the Academic Standing Committee found it difficult to fix the grades of officers. Hence the matter of fixing the Honorarium and TA of auditors was referred to the Syndicate. Syndicate, in its 52nd meeting held on 21/12/2023 resolved the following.

- a. To restructure the audit process in line with NBA on a yearly basis
- b. To charge a fee of ₹ 20,000 per each affiliated institution for audit purposes, once the new audit procedure is in place.
- c. Syndicate resolved to approve honorarium of ₹5000 per day subject to a maximum of ₹ 8000 irrespective of the number of days for auditing a College.



d.No additional TA/DA would be allowed. Vice Chancellor accorded sanction to implement the above resolution of Syndicate vide orders dated 05/01/2024.

In this case the audit observed the following.

- 1.Payment of honorarium of ₹ 5000 per day without prior approval of Government is irregular and is against the provisions in the APJAKTU Act and statute and hence action may be taken to fix and recover the excess benefits released to the auditors.
- 2.Though AG pointed out the lapse during the audit for the year 2017-18 vide letter No. SGS II (HQ) III/II/8-3838/18-19/209 dated 12/11/2018, the syndicate resolution was passed only on 21/12/2023, which was 5 years later. The higher benefits were being sanctioned to the auditors in the meantime.

It was replied that apart from honorarium, no other benefits including TA/DA was being provided to the academic auditors.

Reply is not tenable since payment of honorarium without Government approval is in violation of University Statutes. Further report in the action taken to make good the excess payment may be intimated.

XXXIV. Non settlement of Advances (OBS-1411046)

As per government order G.O (P) No. 419/2011/Fin dated 04/10/2011, it was directed that the work advances/temporary advances sanctioned for meeting contingent expenditure of specified kind or on a specific occasion allowed as per Art.99of KFC Vol. I, should be adjusted by detailed bills/vouchers and settled within three months. It is stipulated further that in cases where temporary advance is not utilised fully but the adjustment bill is submitted in time, interest at the rate of 18% per annum will be charged on the unutilised portion of the advance from the date of drawal to the date of refund After the scrutiny of advance registers following advances were not seen settled as shown in **Annexure III**.

The advance register was not updated. Also, the name of the receiving person were not mentioned in the advance register during the disbursement of advances to the various sports.

Advances SI no. 1-4 are pending since 2019 and Dr. K.K. Venu who was appointed as Advisor physical education has left the university.

No specific reply was furnished by the university



XXV. Internal Control Mechanism

1. Non recovery of excess DA paid to employees deputed from CAPE (OBS-1457208)

As per GO(P)No.25/2020/Fin dated 08/02/2021, the Dearness Allowance payable in r/o staff under UGC/AICTE scale was enhanced from 148% to 154% w.e.f 01/01/2019, 164% w.e.f 01/07/2019, 174% w.e.f. 01/01/2020 and 182% w.e.f. 01/07/2020. Vide Circular 35/2020/Fin dated 15/04/21, it was clarified that the frozen DA (w.e.f 01/01/2020 and 01/07/2020) will be granted only on restoration of the same by the Central Government. Hence the permissible DA w.e.f 01/07/2019 onwards will be at the rate of 164%.

As per the letter dated 20/4/2022 received from CAPE, the applicable rate of DA to their staff would be 148% w.e.f 01/01/2021, 154% w.e.f. 01/07/2021 and 164% w.e.f 01/04/2022.

As per GO RT 51/2021/HEdn dated 08/01/2021 Government proposed the name of Dr. Ananda Resmi S, Professor, Department of Electronics and Communication Engineering and Principal in-Charge, College of Engineering, Pathanapuram as Controller of Examinations of the University. Dr. Ananda Resmi S. assumed charge as the Controller of Examinations, APJ Abdul Kalam Technological University w.e.f the AN of 25/01/2021.

On verification of file relating to DA arrears, it was seen that following the general order from Government, Dr. Ananda Resmi S, Controller of Examination was paid DA @ 164% w.e.f. March 2021 onwards despite the fact that DA @164 % was applicable in their parent department from 01/04/2022 only.

The letter No. RULES-A3/6/2018/Fin (E 927585) dated 27/11/2018 from Finance Department clarified that the officer on deputation is allowed to draw the grade pay and allowances which he would have drawn had he continued in his parent department but for transfer to foreign service.

As per the University Order dated 13/01/2023, it was seen that Dr. Ananda Resmi S, CE had been paid (DA @164%) an excess amount of ₹ 99,385/- (Ninety Nine Thousand Three Hundred and Eighty Five Only), prior to effective date in her parent department, w.e.f. the salary for March 2021 onwards. In addition to that the officer was paid DA @164% for the arrear salary disbursed to her for the months of January 2021 and February 2021, thereby paid ₹ 12110/-in excess. As such, she had drawn an excess DA amounting



to ₹ 111495/-(99,385/-+12,110/-) for the period from January 2021 to March 2022. As per the above University order, a notice was issued to Dr. Ananda Resmi S informing her that an amount of ₹ 1,11,495/-(One Lakh Eleven Thousand Four Hundred and Ninety Five Only) being the excess amount drawn by her towards DA, would be recovered from her next salary.

On verification of Pay Bill Register, it was seen that the excess amount had not yet been deducted from the salary of the above incumbent.

When this was pointed out it was replied that steps have been initiated to recover the excess paid amount. Further progress is awaited.

2. Poor follow up action on Fellowship for PhD Research Scholars (OBS-1457727)

On scrutiny of records, it is observed that number of scholars who have completed research / those who have completed research and submitted thesis are not currently available with the University, even though 143 research scholars were admitted and ₹ 5,80,70,014/- was paid to Research Scholars.

Year	Number of Fellowships for PhD Scholars	Number of Scholars who have completed Research	Number of Scholars who have completed Research and submitted Thesis	Number of Scholars who have Received PhD Certificate	Amount Disbursed to the PhD Scholars
2021-22	23	Information currently not available		4	16052865
2022-23	56			27	16843958
2023-24	64			48	25173191
Total	143			79	58070014

It was replied that the scholars who have completed the research in the particular year have not completed the Research work and submitted the thesis. Reply is not tenable as the University do not maintain data on number of scholars who have completed research and who have completed Research and submitted Thesis.

Non maintenance of data on progress of research work data relating to fellowship for the years 2021-22 to 2023-24 is reported for remarks.

3. Non maintenance of Cash Book and non-preparation of reconciliation statements (OBS-1443280)



As per Kerala Treasury Code Article 92. (a) Save as otherwise expressly provided in these rules or in any authorised departmental regulations, the following rules shall be observed by all Government Officers who are required to receive and handle cash:—

- (i) Every Officer receiving money on behalf of Government should maintain a cash book in Form T.R.7A.
- (ii) All monetary transactions should be entered in the cash book as soon as they occur and attested by the head of the office in token of check.
- (iii) The cash books should be closed regularly and completely checked. The head of the office should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of the cash books and initial them as correct.
- (iv) At the end of each month, the head of the office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. The certificate should also be recorded on the monthly cash account, primary abstract or account current, where such account, abstract or account current is required to be submitted to the Accountant General. Such certificates must be signed by the head of the office who should invariably date the signature.
- (v) When Government moneys in the custody of a Government officer are paid into the treasury or the Bank, the head of the office, making such payments should compare the Treasury Officer's or the bank's receipt on the chalan or his pass book with the entry in the cash book before attesting it, and satisfy himself that the amounts have been actually credited into the treasury or the bank.

On scrutiny of records of KTU, it was observed that the office is not maintaining any cash book for the institution. It is observed that the office is maintaining accounts in Tally software. It was further observed that Tally is not configured to obtain any cash book and hence the office could not produce the cash book to Audit. This had resulted in not producing to audit the vouchers in full for the selected months.

It was replied that cashbook was being maintained in Tally software and that new additional measures would be included to strengthen internal control. Reply is not tenable since no cashbook either in Tally or in physical form was produced to audit.

4. Improper maintenance of stock register (OBS-1457627)

On verification of stock register for computer and accessories Volume II, it was seen that laptops, printers, ipads and other computer accessories were purchased in large numbers.



Only the serial numbers of the items purchased were recorded and the invoice numbers, the person to whom the items were issued, the balance number in stock etc were not recorded. The stock register was not signed by any person, either clerical staff or any officer. Few examples are cited below.

- (a) On page number 14 of stock register, 15 CPUs and monitors were recorded as issued and balance shown as nil. The persons to whom they were issued was not recorded, nor there were any signatures in the page.
- (b) On page number 26, Canon lazer printers quantity 2 were entered, no other entries available.
- (c) On page number 27, inktank colour printers quantity 20 and their machine numbers were entered and no other entries are available.
- (d) On page number 53, Apple ipad quantity 20 numbers were entered, and no other entries or signatures are available.

Throughout the register, items of very high values such as computers, laptops, ipads were entered, but the recipients of the items could not be traced out. Hence audit could not verify the stock position and the proper utilisation of the abovementioned items.

It was replied that action would be taken to enter all relevant details in stock register. It was also stated that a new module for stock entry was being prepared in E-Governance module.

Further progress in this regard is awaited.

PART-III

(Follow up on findings outstanding of previous Inspection Reports)

Sl No.	File No.	Period of Audit	Pending Paras
1	10-142	2015-16	IIB – III, V, VI, VIII, X
2	10-159	2016-17	IIB – II, III
3	8-3838	2017-18	IIB – II, III, V, VI, VIII
4	8-3881	2018-19	IIB – V, VI, VIII
5	19-4	2019-20	IIA – I, II, III IIB – II, IV, V, VI
6	19-12	2020-21	IIB – I to XXIV

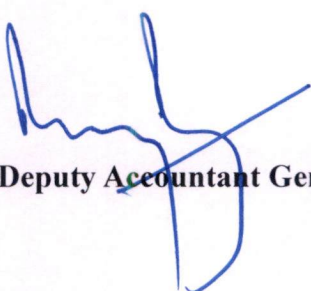


PART-IV (Best Practice)

NIL

PART-V (Acknowledgement)

Audit acknowledges the cooperation extended by the audited entity in the timely completion of audit.


Senior Deputy Accountant General



Irregular drawal of House Rent Allowance

Name of Incubment : Rajasree MS Vice Chancellor					
Month	Office Calculated Amt Due			Amount due maximum HRA as per Audit	Excess Drawn HRA as per Audit
	PAY	HRA	Total		
Feb-19	60000	6000	66000	857	5143
Mar-19	210000	21000	231000	3000	18000
Apr-19	210000	21000	231000	3000	18000
May-19	210000	21000	231000	3000	18000
Jun-19	210000	21000	231000	3000	18000
Jul-19	210000	21000	231000	3000	18000
Aug-19	210000	21000	231000	3000	18000
Sep-19	210000	21000	231000	3000	18000
Oct-19	210000	21000	231000	3000	18000
Nov-19	210000	21000	231000	3000	18000
Dec-19	210000	21000	231000	3000	18000
Jan-20	210000	21000	231000	3000	18000
Feb-20	210000	21000	231000	3000	18000
Mar-20	210000	21000	231000	3000	18000
Apr-20	210000	21000	231000	3000	18000
May-20	210000	21000	231000	3000	18000
Jun-20	210000	21000	231000	3000	18000
Jul-20	210000	21000	231000	3000	18000
Aug-20	210000	21000	231000	3000	18000
Sep-20	210000	21000	231000	3000	18000
Oct-20	210000	21000	231000	3000	18000



Nov-20	210000	21000	231000	3000	18000
Dec-20	210000	21000	231000	3000	18000
Jan-21	210000	21000	231000	3000	18000
Feb-21	210000	21000	231000	3000	18000
Mar-21	210000	21000	231000	10000	11000
Apr-21	210000	21000	231000	10000	11000
May-21	210000	21000	231000	10000	11000
Jun-21	210000	21000	231000	10000	11000
Jul-21	210000	21000	231000	10000	11000
Aug-21	210000	21000	231000	10000	11000
Sep-21	210000	21000	231000	10000	11000
Oct-21	210000	21000	231000	10000	11000
Nov-21	210000	21000	231000	10000	11000
Dec-21	210000	21000	231000	10000	11000
Total	7200000	720000	7920000	1,72,857	5,47,143

Name of Incubment : Dr Ayoob S Pro Vice Chancellor					
Month	KTU Office Calculated Amt Due				
	PAY	HRA	Total	Eligible HRA as per Audit	Excess HRA drawn as per Audit
Jun-19	11480	1148	12628	167	981
Jul-19	177400	17740	195140	2500	15240
Aug-19	177400	17740	195140	2500	15240
Sep-19	177400	17740	195140	2500	15240
Oct-19	177400	17740	195140	2500	15240
Nov-19	177400	17740	195140	2500	15240
Dec-19	177400	17740	195140	2500	15240



Jan-20	177400	17740	195140	2500	15240
ELS	177400	17740	195140	2500	15240
Feb-20	177400	17740	195140	2500	15240
Mar-20	177400	17740	195140	2500	15240
Apr-20	177400	17740	195140	2500	15240
May-20	177400	17740	195140	2500	15240
Jun-20	177400	17740	195140	2500	15240
Jul-20	182700	18270	200970	2500	15770
Aug-20	182700	18270	200970	2500	15770
Sep-20	182700	18270	200970	2500	15770
Oct-20	182700	18270	200970	2500	15770
Nov-20	182700	18270	200970	2500	15770
Dec-20	182700	18270	200970	2500	15770
Jan-21	182700	18270	200970	2500	15770
Feb-21	182700	18270	200970	2500	15770
Mar-21	182700	18270	200970	10000	8270
Apr-21	182700	18270	200970	10000	8270
May-21	182700	18270	200970	10000	8270
Jun-21	182700	18270	200970	10000	8270
Jul-21	188200	18820	207020	10000	8820
Aug-21	188200	18820	207020	10000	8820
Sep-21	188200	18820	207020	10000	8820
Oct-21	188200	18820	207020	10000	8820
Nov-21	188200	18820	207020	10000	8820
Dec-21	188200	18820	207020	10000	8820
Total	5639280	563928	6203208	1,52,667	4,11,261



Non recover of Rent

Name of Official	Period	<u>Basic Pay (₹)</u>	Duration in Months	Rent to be recovered (₹)
Dr. Praveen A	Jun-21	63670	1	1273.4
	July 2021 to June 2022	199600	12	47904
	July 2022 to June 2023	205600	12	49344
	July 2023 to July 2024	211800	13	55068
Dr. Shalji PR	Jun-21	53610	1	1072.2
	July 2021 to June 2022	177200	12	42528
	July 2022 to June 2023	177400	12	42576
	July 2023 to March 2024	182700	9	32886
Dr. Ananda Reshmi	Novevmber 2021 to June 2022	55330	8	8852.8
	July 2022 to June 2023	57290	12	13749.6
	July 2023 to July 2024	59310	13	15420.6
Smt. Beena Bagom V.K	15 feb 2021 to Dec 2021	144200	11	31724
	Jan 2022 to May 2022	148500	5	14850
Total				3,57,248.6



Temporary Advances pending settlement

Sl No	Name of Recipient	Date of Advance	Total Amount	Unsettled Amount
1	Dr. K.K.Venu	14.02.2019	13000	13000
2	Andrian Miranda	11.10.2019	90,000.00	90,000
3	Anil Kumar N	11.10.2019	69,000.00	69,000
4	Dr. K.K. Venu	31-10-2019	5,000.00	5,000
5	Arun Alex	08-07-2022	20,000.00	20,000
6	Principal, Bartehill	16-09-2022	3,86,000.00	3,86,000
7	APJKTU Sports	29-04-2023	9,94,000.00	9,94,000
8	Nahas A	16-02-2024	1,00,000.00	1,00,000
9	Ramesh Kumar PA	09-02-2024	4,97,500.00	4,97,500
10	Prasanth T	17-01-2024	15,000.00	15,000
11	Ahaliya School of Engg and Tech.	13-02-2024	10,00,000.00	10,00,000
12	Ahaliya School of Engg and Tech.	23-03-2024	3,57,000.00	3,57,000
13	Boby Philip	16-02-2024	20,000.00	20,000
14	Director HRD Centre	24-02-2024	3,22,575.00	3,22,575
VARIOUS SPORT ADVANCES (Disbursed to different people)				
	FILE NO.	DATE OF ADVANCE	TOTAL AMOUNT	Unsettled Amount
15	2765/2023/KTU	21-10-2023	1055000	350000
16	2810/2023/KTU	27-10-2023	255000	165000
17	2899/2023/KTU	06.11.2023	48000	48000
18	2891/2023/KTU	04-11-2023	145000	145000
19	2886/2023/KTU	04-11-2023	90000	90000
20	2914/2023/KTU	07-11-2023	115000	115000
21	2943/2023/KTU	09/011/2023	270000	270000
22	2982/2023/KTU	14-11-2023	220000	155000
23	2983/2023/KTU	15-11-2023	155000	155000
24	3008/2023/KTU	17-11-2023	150000	150000
25	3118/2023/KTU	29-11-2023	140000	140000
26	3139/2023/KTU	30-11-2023	160000	125000
27	3151/2023/KTU	01-12-2023	95000	95000



28	3262/2023/KTU	11-12-2023	110000	110000
29	3320/2023/KTU	16-12-2023	85000	85000
30	3314/2023/KTU	15-12-2023	135000	135000
31	3321/2023/KTU	17-12-2023	25000	25000
32	3362/2023/KTU	22-12-2023	15000	15000
33	3357/2023/KTU	22-12-2023	125000	125000
34	3361/2023/KTU	22-12-2023	70000	70000
35	3360/2023/KTU	22-12-2023	65000	65000
36	3359/2023/KTU	22-12-2023	50000	50000
37	3376/2023/KTU	23-12-2023	55000	55000
38	3378/2023/KTU	23-12-2023	120000	120000
39	3377/2023/KTU	23-12-2023	160000	160000
40	3380/2023/KTU	23-12-2023	115000	115000
41	3413/2023/KTU	27-12-2023	53000	53000
42	3416/2023/KTU	27-12-2023	20000	20000
43	63/2024/KTU	05-01-2024	150000	150000
44	65/2024/KTU	05-01-2024	120000	120000
45	62/2024/KTU	05-01-2024	170000	170000
46	64/2024/KTU	05-01-2024	130000	130000
47	183/2024/KTU	12-01-2024	60000	60000
48	263/2024/KTU	24-01-2024	35000	35000
49	310/2024/KTU	30-01-2024	37000	37000
50	414/2024/KTU	06-02-2024	25000	25000
51	415/2024/KTU	06-02-2024	55000	55000
52	521/2024/KTU	18-02-2024	60000	60000
53	725/2024/KTU	13-03-2024	85000	85000
54	687/2024/KTU	11-03-2024	145000	145000
55	717/2024/KTU	13-03-2024	95000	95000
56	770/2024/KTU	15-03-2024	55000	50000
			TOTAL	83,12,075



Ineffective academic audit and poor intake of students in approved courses**(OBS-1143414)**

No	Institution Name	Institution Type	Autonomous	Owned By	District	Program Type	Branch	Type	Program
1	TKM COLLEGE OF ENGINEERING	Government Aided	Yes	Not Owned by CAPE, IHRD, CC, LBS	KOL LAM	UG	Computer Science and Engineering (Cyber Security)	Full Time	B.Tech
2	TKM COLLEGE OF ENGINEERING	Government Aided	Yes	Not Owned by CAPE, IHRD, CC, LBS	KOL LAM	PG	MECHANICAL ENGINEERING (COMPUTER INTEGRATED MANUFACTURING)	Full Time	M.Tech
3	RAJIV GANDHI INSTITUTE OF TECHNOLOGY, KOTTAYAM	Government	No	Not Owned by CAPE, IHRD, CC, LBS	KOTTAYAM	PG	COMPUTER SCIENCE AND ENGINEERING (COMPUTER SCIENCE AND INFORMATION SYSTEM)	Full Time	M.Tech
4	RAJIV GANDHI INSTITUTE OF TECHNOLOGY, KOTTAYAM	Government	No	Not Owned by CAPE, IHRD, CC, LBS	KOTTAYAM	UG	Electrical and Computer Engineering	Full Time	B.Tech
5	MODEL ENGINEER	Government Self financing	No	IHRD	ERNAKULAM	PG	ELECTRONICS AND COMMU	Full Time	M.Tech



	ING COLLEGE						NICATIO N ENGINEE RING (SIGNAL PROCESS ING)		
6	MAR ATHANASI US COLLEGE OF ENGINEER ING, KOTHAMA NGALAM	Governme nt Aided	No	Not Owned by CAPE, IHRD, CC, LBS	ERN AKU LAM	PG	ELECTRI CAL AND ELECTR ONICS ENGINEE RING (POWER ELECTR ONICS AND POWER SYSTEM S)	Full Time	M.T ech
7	MAR ATHANASI US COLLEGE OF ENGINEER ING, KOTHAMA NGALAM	Governme nt Aided	No	Not Owned by CAPE, IHRD, CC, LBS	ERN AKU LAM	PG	MECHAN ICAL ENGINEE RING (PRODUC TION AND INDUSTR IAL ENGINEE RING)	Full Time	M.T ech
8	MAR ATHANASI US COLLEGE OF ENGINEER ING, KOTHAMA NGALAM	Governme nt Aided	No	Not Owned by CAPE, IHRD, CC, LBS	ERN AKU LAM	UG	Computer Science and Engineerin g (Artifici al Intelligenc e)	Full Time	B.Te ch
9	MAR ATHANASI US COLLEGE OF ENGINEER ING, KOTHAMA NGALAM	Governme nt Aided	No	Not Owned by CAPE, IHRD, CC, LBS	ERN AKU LAM	PG	CIVIL ENGINEE RING (TRANSP ORTATIO N ENGINEE RING)	Full Time	M.T ech



	KOTHAMA NGALAM								
10	MAR ATHANASI US COLLEGE OF ENGINEER ING, KOTHAMA NGALAM	Governme nt Aided	No	Not Owned by CAPE, IHRD, CC, LBS	ERN AKU LAM	UG	Robotics and Automatio n	Full Time	B.Te ch
11	LBS INSTITUTE OF TECHNOL OGY FOR WOMEN, POOJAPPU RA	Governme nt Self financing	No	LBS	THIR UVA NAN THA PUR AM	PG	ELECTR ONICS AND COMMU NICATIO N ENGINEE RING (SIGNAL PROCESS ING)	Full Time	M.T ech
12	GOVT. ENGINEER ING COLLEGE, BARTON HILL	Governme nt	No	Not Owned by CAPE, IHRD, CC, LBS	THIR UVA NAN THA PUR AM	PG	ELECTRI CAL AND ELECTR ONICS ENGINEE RING (POWER ELECTR ONICS AND DRIVES)	Full Time	M.T ech
13	GOVERNMENT ENGINEER ING COLLEGE THRISSUR	Governme nt	No	Not Owned by CAPE, IHRD, CC, LBS	THRI SSUR	UG	Cyber Physical Systems	Full Time	B.Te ch
14	GOVERNMENT ENGINEER ING COLLEGE THRISSUR	Governme nt	No	Not Owned by CAPE, IHRD, CC, LBS	THRI SSUR	UG	Computer Science and Engineerin g (Data Science)	Full Time	B.Te ch
15	GOVERNMENT	Governme nt	No	Not Owned by	THRI SSUR	PG	MECHAN ICAL	Full Time	M.T ech



	ENGINEERING COLLEGE THRISSUR			CAPE, IHRD, CC, LBS			ENGINEERING (ENGINEERING DESIGN)		
16	GOVERNMENT ENGINEERING COLLEGE THRISSUR	Government	No	Not Owned by CAPE, IHRD, CC, LBS	THRISSUR	PG	COMPUTER SCIENCE AND ENGINEERING (Artificial Intelligence and Data Science)	Full Time	M.Tech
17	GOVERNMENT ENGINEERING COLLEGE THRISSUR	Government	No	Not Owned by CAPE, IHRD, CC, LBS	THRISSUR	PG	ELECTRONICS AND COMMUNICATION ENGINEERING (ROBOTICS AND AUTOMATION)	Full Time	M.Tech
18	GOVERNMENT ENGINEERING COLLEGE SREEKRISHNAPURAM	Government	No	Not Owned by CAPE, IHRD, CC, LBS	PALAKKAD	PG	ELECTRONICS AND COMMUNICATION ENGINEERING (INTERNET OF THINGS(IoT))	Full Time	M.Tech
19	GOVERNMENT ENGINEERING COLLEGE SREEKRISHNAPURAM	Government	No	Not Owned by CAPE, IHRD, CC, LBS	PALAKKAD	PG	COMPUTER SCIENCE AND ENGINEERING (Artificial Intelligence and Data Science)	Full Time	M.Tech



20	GOVERNMENT ENGINEERING COLLEGE IDUKKI	Government	No	Not Owned by CAPE, IHRD, CC, LBS	IDUKKI	PG	ELECTRICAL AND ELECTRONICS ENGINEERING (POWER ELECTRONICS AND CONTROL)	Full Time	M.Tech
21	GOVERNMENT ENGINEERING COLLEGE IDUKKI	Government	No	Not Owned by CAPE, IHRD, CC, LBS	IDUKKI	PG	INFORMATION TECHNOLOGY (NETWORK ENGINEERING)	Full Time	M.Tech
22	GOVERNMENT COLLEGE OF ENGINEERING KANNUR	Government	No	Not Owned by CAPE, IHRD, CC, LBS	KANNUR	PG	ELECTRONICS AND COMMUNICATION ENGINEERING (Internet of Things)	Full Time	M.Tech
23	GOVERNMENT COLLEGE OF ENGINEERING KANNUR	Government	No	Not Owned by CAPE, IHRD, CC, LBS	KANNUR	PG	COMPUTER SCIENCE AND ENGINEERING (Artificial Intelligence and Data Science)	Full Time	M.Tech
24	COLLEGE OF ENGINEERING MUNNAR	Government Self financing	No	Not Owned by CAPE, IHRD, CC, LBS	IDUKKI	PG	ELECTRONICS AND COMMUNICATION ENGINEERING (VLSI AND EMBEDD	Full Time	M.Tech



							ED SYSTEM S)		
25	COLLEGE OF ENGINEER ING MUNNAR	Governme nt Self financing	No	Not Owned by CAPE, IHRD, CC, LBS	IDUK KI	PG	COMPUT ER SCIENCE AND ENGINEE RING (COMPU TER AND INFORM ATION SCIENCE)	Full Time	M.T ech
26	COLLEGE OF ENGINEER ING MUNNAR	Governme nt Self financing	No	Not Owned by CAPE, IHRD, CC, LBS	IDUK KI	PG	ELECTRI CAL AND ELECTR ONICS ENGINEE RING (POWER ELECTR ONICS)	Full Time	M.T ech
27	COLLEGE OF ENGINEER ING KARUNAG APPALLY	Governme nt Self financing	No	IHRD	KOL LAM	UG	Electronic s Engineerin g (VLSI Design and Technolog y)	Full Time	B.Te ch
28	COLLEGE OF ENGINEER ING CHERTHAL A	Governme nt Self financing	No	IHRD	ALA PPUZ HA	PG	COMPUT ER SCIENCE AND ENGINEE RING (COMPU TER AND INFORM ATION SCIENCE)	Full Time	M.T ech
29	COLLEGE OF ENGINEER ING CHENGAN NUR	Governme nt Self financing	No	IHRD	ALA PPUZ HA	PG	COMPUT ER SCIENCE AND ENGINEE RING (IMAGE	Full Time	M.T ech



							PROCESS ING)		
30	COLLEGE OF ENGINEER ING KALL OOPPARA	Governme nt Self financing	No	IHRD	PATH ANA MTH ITTA	UG	CYBER SECURIT Y	Full Time	B.Vo c

