

सत्यमेव जयते

कार्यालयप्रधानमहालेखाकार (लेखापरीक्षा-I), तमिलनाडु,
लेखापरीक्षाभवन, 361, अण्णासालै, तेनामपेट, चेन्नै - 600 018.
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT I), TAMIL NADU,
LEKHA PARIKSHA BHAVAN, 361, ANNA SALAI, TEYNAMPET, CHENNAI 600 018.
(AAO (AMS 11): 044-24316482 SAO (AMS11): 044-24316479,
Sr.DAG (AMG I):044-24316476, Prl.AG (AUDIT I):044-24316412)
Email:amg1.tmn1.au@cag.gov.in

No.Pr.AG (Audit -1)/AMG-I/AMS 11/II/Q IV/CP-01/2020-21/141

Date: 22.12.2020

To

A1
24/12/2020
The Principal,
Government Engineering College,
NH-44, Karuppur,
Salem - 636 011.
Ph no.0427- 2346157.

Sir/Madam,



Sub: Intimation for conduct of Audit - Reg.

A1
24/12/2020
This is to inform you that audit on the accounts of your office will be taken up by an Inspection party of this office comprising the following officials from 15.02.2021.

Name of the Official	Designation	ID Card Number
V.Jagadish	SAO	TNCHA 321 0500
P.Balasubramanian II	AAO	TNCHA 321 0624
V.R Rajesh	AAO	TNCHA 321 1465
K.Rajakumar	Sr.Ar	TNCHA 321 1518

2) It is requested that following particulars may please be forwarded by e-mail at least 5 days prior to commencement of audit.

- A brief summary on activities of your department/office. (Refer Audit Slip-1)
- Schemes implemented by your office along with expenditure details for previous three years. (Refer Audit Slip-2)
- Details of high value purchases for the previous three years.
- List of all the records maintained in sections.
- Details of Information Technology applications. (Refer Audit Slip-3)

3) Further, the following records may please be kept ready without fail for submission to the audit party on the first day of audit.

- Cash records, Bank account/PD Account records, Stock records, Motor vehicle records, Establishment records and General records. (Refer Audit Slip-4 and 5)
- Copy of departmental internal audit/inspection reports.
- Final reply along with relevant records to all outstanding paras of previous inspection reports issued by this office
- Any other record/information requested by the audit party during the course of audit may be produced/ furnished without any delay.

17-18, 18-19, 19-20

4) Your specific attention is invited to G.O. Ms.No.433 Finance (Audit) Department 15.4.1976 on production of records to audit. Delay in production/non-production files/records/particulars will be viewed seriously and brought to the notice of Head of the Department/Secretary to Government for appropriate action.

5) You are requested to make it convenient to be present at the Headquarters during the period of Inspection, especially on the commencing and concluding days. In this connection, attention is invited to Handbook of instructions issued for settlement of audit objections etc., by the Government of Tamil Nadu in 1973.

6) The receipt of this intimation may please be acknowledged and the information called for in the *Annexure* may be filled in and sent to us immediately by post or e-mail.

7) The Audit party will adhere to Code of Ethics and will not ask or accept any assistance from the auditee towards their personal needs. In case of any solicitation for the same by any member of the audit party, you are requested to bring such instances to the notice of the DAG/AMG 1 or to the Prl. AG (Audit-1).

8) Any request for change in the scheduled program will not be entertained.

Yours faithfully,


Senior Audit Officer/AMG-1/AMS-11

Vijayaraghavan

PART II B

1. SCRUTINY OF CASH/BANK RECORDS-CERTAIN REMARKS

(A) Non adjustment of temporary advances drawn –Rs.5,37,825

As per Article 99 of Tamil Nadu Financial Code Volume –I any advances made / drawn from the Treasury should be adjusted within 3 months from the date of disbursement. The Engineering college does not draw funds from the treasury as they derive their receipts and expenditure from Block Grants which are deposited directly into their account and amounts are drawn through cheque. Nevertheless, the provisions under this article is applicable on general terms.

On a scrutiny of the records in the Government College of Engineering, Salem, it was observed that Temporary advances were being drawn by faculties for conducting various activities from the bank account (Special Fees account No.11215748123) maintained by the Principal.

On verification of the Temporary Advance Register it was seen that an amount of Rs.5,37,825 was pending adjustment as detailed below

S.No.	Date	Amount Rs.	Purpose
1.	28.08.2012	50,000	ECE, HOD Industrial Visit
2.	17.01.2013	10,000	Seminar – S.SalmaMahjabeen, Staff Incharge, Empowerment
3.	17.01.2013	3,000	Republic day 2013
4.	08.07.2013	2,625	Sports Equipment Purchase
5.	21.09.2016	53,600	Festember – 16 Programne – K.Sakundhala AP/Mech
6.	10 .01.2017	22,500	NSS Camp – Dr. K.Venkatesan , AP/Mett. A.Raja , Mech.. Anbarasu (Civil)
7.	10 .03.2017	7,500	Inter College Competition – Dr. S. Sivalakshmi, AP/ Mech
8.	.01.2019	2,36,000	National Board of Accreditation Dr. C. Vasanthanayaki
9.	22.07.2020	1,50,000	Students Joints in the College Dr. C. Vasanthanayaki
		5,37,825	

Necessary steps may be taken to adjust the same at the earliest.

When this was pointed out, it was replied that the pending advances would be cleared at the earliest and intimated to audit.

Further report is awaited.

(B) Caution deposit to be refunded-Rs.3,34,196

The Government College of Engineering, Salem is collecting Caution Deposit from students as follows.

Sl. No	Nature of Caution deposit	Amount collected (Rs.)
1	Hostel Caution deposit	3000
2	Hostel Block deposit	1500
3	Office Library Deposit	500
4	Office Industries Deposit	500

On a Scrutiny of records in respect of the above, it was noticed that a sum of Rs.3,34,146/- remained undisbursed in the Hostel Caution Deposit register in respect of 152 students (vide Annexure.).

Necessary action may be taken either to refund the amount to the students or remit the lapsed deposit into Government account, or under intimation to audit.

When this was pointed out, it was replied that necessary action would be taken to refund the caution deposits and remit the balance if any to Government Account.

Further report is awaited.

(C) Huge savings kept under 'Block Grant' -reg

Government College of Engineering, Salem (GCE) is an autonomous college affiliated to Anna University, Chennai and is receiving funds under Block Grant from Director of Technical Education, Chennai (DOTE) every year based on the budget estimate/revised estimate prepared by GEC. The funds are received in three or four installments in a financial year and are drawn from District Treasury, Salem under HOA No.2203.00.112.JK.30901(IFHRMS Head) and deposited in a savings bank account (A/c No.30509406513; SBI, Omalur). The salary and non- salary expenditure of GEC is met from the block grant. Unlike treasury drawals, the savings accrued in block grant can be carried forward to next financial year and need not be surrendered. GCE is also maintaining an account called Internally Generated Revenue (IGR) account (A/c No.20011209820; SBI, Omalur) in which all the revenue generated internally like course fees, certificate verification fees etc are deposited.

In this connection, the following observations are made:-

The opening balance under block grant for the year 2012-13 was 3.64 crore and closing balance as on January 2021 is 23.86 crore as listed in Annexure. The above savings is kept in SB account. Every year from 2012-13 there were savings from the block grant allotted by Directorate of Technical Education. In GO (MS)No.323 of Higher Education (JI) Department dt 08.10.2010 it was stated that the quantum of internal revenue generated by TEQIP institutes (Technical Education Quality Improvement Programme; TEQIP is being implemented in GCE, Salem.) will not be taken into consideration while making allotments under block grant. As the above savings is not internally generated revenue but savings from block grant, while requesting

for funds under Revised Estimate in the subsequent years, the savings accrued in block grant could have been taken into consideration to avoid accumulation of grants in savings account.

Average expenditure per month is around Rs.2 crore (as per the expenditure incurred during the year 2020-21). As low interest rate is offered for savings account, keeping such huge savings in SB account will earn only less interest. Keeping a cushion amount for 3 months in savings account, rest of the amount can be invested in fixed deposits of 3/6 months-so that the savings in block grant can accrue more interest.

When this was pointed out, it was replied that early action would be taken and finality communicated to audit.

Further report is awaited.

(D) Inoperative bank account to be closed

The Principal, Government College of Engineering, Salem (GCES) is maintaining two savings bank accounts for purpose of disbursement of scholarship as shown below

Sl. No	Account No.	Purpose	CB as on December 2020 (Rs)
1	334080908373	SC/ST scholarship	3,637
2	31043358705	BC/MBC Scholarship	2,742

From the year June 2013, disbursement of above scholarships is being done at the Collectorate and only details of eligible candidates are forwarded to Collectorate from this Office. As such the above accounts are inoperative from June 2013 and the interest accrued on the minimum balance amount of Rs.2000/- is being remitted into Government account.

As the above accounts are inoperative and serving no purpose, the same may be closed after obtaining orders of competent authority.

When this was pointed out, it was replied that necessary action would be taken and finality intimated to audit.

Further report is awaited.

2. SANCTION OF PURCHASES IN EXCESS OF SANCTIONING POWER

As per the provisions of G.O.Ms.No.166, Higher education (C2) department, the ceiling limit of sanctioning power of Principals of Government Engineering colleges was revised as below:

S. No	Nature of transaction	Ceiling limit (Rs.)
1	Purchases of goods	4,00,000
2	Maintenance	1,00,000

The various departments of the college were purchasing equipment and other accessories. A test check of the purchases of a few departments were taken up. During the course of audit, it was observed that the sanctioning power of the Principal, being the DDO was Rs.4 lakh.

- It was noticed on a scrutiny of the purchases made, there were numerous cases where the value of the transaction exceeded Rs.5 lakh viz., multiple purchases made from the same dealer on the same date (illustrative cases are listed out in the Annexure).
- It was also noticed that the same item had been purchased from the same dealer, albeit on different dates and also the same item had been purchased from different dealers on the same dates.

It is further observed that this process of splitting up of bills was being done periodically and amounted to gross violation of the codal principles.

When this was pointed out, it was replied that the items purchased were of different configurations and hence separate bills were prepared and which were within the sanctioning power of the principal.

The reply requires reconsideration for the following reasons.

In one case it was noticed that 12 desk top computers were purchased split up into three bills of 4 desktop computers each on the same day from the same dealer based on the indent on the same day the total cost of which exceeded Rs.5 lakh which was in excess of the sanctioning power of the DDO.

As per the extant rules in provision, where the cost of the product to be purchased exceeds the power of the DDO, it has to be put up to the appropriate authority for approval. In the instant case, it was noticed that multiple purchases were made from the same dealer on the same date based on the indent made on the same date. Thus, it is very clear that the purchases had been split up to avoid putting up the proposal to the higher authority. This was clearly in violation of codal provisions.

The audit observation is reiterated.

3. NON FILLING UP OF VACANT POSTS

During the course of audit of office of the Principal, Government college of Engineering, Salem, the details of staff strength and vacancy were called for.

On a scrutiny of the details furnished to audit, it was observed that

- a. Out of total sanctioned posts of 303 only 188 were filled up and 115 posts (43%) remained vacant for the past few years.
- b. The major vacancy was in the cadre of Associate professor (22), Professor (11) Artisan - 2(11).

The main function of a college is to impart good education and in the absence of Professors, the objective behind the running of the college is defeated

As autonomous colleges have the complete authority to appoint their own administrative staff as well as teaching faculty, efforts may be taken to ensure that the posts are filled up and the students are provided quality education.

When this was pointed out, it was replied that early action would be taken to fill up the vacant posts and the finality would be communicated to audit.

Further report is awaited.


17/3/21
For DEPUTY ACCOUNTANT GENERAL/AMG-1

ANNEXURE To Part 1 B / IIB

GOVERNMENT COLLEGE OF ENGINEERING, SALEM-11 HOSTEL - BLOCK DEPOSIT & CAUTION DEPOSIT 2019-2020

Sl.No	Roll No.	Name	LF	Block Deposit	Caution Deposit	Dues	Excess Amount
1	20071116	M.Gopi	106/41	1500	3000	0	4500
2	2007156	S.Vidhya	146/41	1500	1872		3372
3	2008129	M.Muralidharan	9/44	1500	3000	3196	1304
4	2008228	P.Periyamayagasamy	78/44	1500	3000	1142	3358
5	2008336	S.Ragu	156/44	1500	505	0	2005
6	2008460	P.Umasree	51/45	1500	2256	0	3756
7	2008524	D.Manjunath	84/45	1500	1584	0	3084
8	2008640	S.Rajasekar	170/45	1500	1474	0	2974
9	20091031	S.Midinissar	76/47	1500	3000	1265	3235
10	20093012	N.Dhinesh	36/47	1500	3000	4234	266
11	20094049	R.Suresh	129/47	1500	3000	3549	951
12	20095069	K.Balamurugan	16/48	1500	3000	1328	3172
13	20095074	S.Gokulraj	21/48	1500	3000	0	4500
14	10LCE08	T.SenthilKumar	144/48	1500	3000	2182	2318
15	10LEE05	Vadivazhan	188/48		1395	0	1395
16	20101009	K.Jeeva	49/49		1792	0	1792
17	20101048	K.Vadivel	48/49		1767	0	1767
18	20101105	R.Silambarasan	101/49		2342	0	2342
19	2010202	R.Arivusundar	112/49		2162	0	2162
20	20102033	S.Prema	142/49		2427	0	2427
21	20105095	G.Ragupathi	174/50	1500	3000	33	4467
22	20106049	Sriramakumar	42/51		1792	0	1792
23	20103057	Sandeep Gopal	53/51		2317	0	2317
24	20104068	Shehalall	62/51		2267	0	2267
25	2011LCE17	R.Rajaguru	88/51		1767	0	1767
26	2011EC010	Banu.K	10/52	1500	3000	0	4500
27	2011EC014	Barathan.M	14/52	1500	3000	0	4500
28	2011CE057	Mehamethusirajusteen	57/52	1297		0	1297
29	11CE084	S.Ranjath Kumar	84/52	1500	480	0	1980
30	11CE087	R.Roja	87/52	1500	1644	0	3144
31	11EC037	P.Revathi	7/53	1500	1595	0	3095
32	11ME006	A.Ananthakumar	84/53	1500	430	0	1930
33	11me013	R.Dharmaraj	91/53	1500	3000	0	4500
34	11ME023	S.George	101/53	1500	3000	0	4500
35	11ME044	N.Mohammed Aliginar	127/53	1500	3000	0	4500
36	11ME055	S.Nirmalraj	133/53	1500	290	0	1790
37	11ME086	M.Selva kumar	164/53	1500	255	0	1755
38	11ME087	R.Selvakumar	165/53	1500	3000	0	4500
39	11ME092	A.Subburaj	170/53	1500	3000	0	4500
40	11ME095	S.Ubidullah	173/53	1500	3000	0	4500
41	11ME098	M.Vignesh	176/53	939		0	939
42	11ME100	M.Vignesh	178/63	1500	430	0	1930
43	11MT014	A.Karthikeyan	5/54	1500	455	0	1955
44	11ME025	R.Mohanraj	16/54	1500	3000	0	4500
45	11MT026	M.Nallendran	17/54	1500	430	0	1930
46	11MT047	A.Srimugarajan	38/54	1500	1080	0	2580
47	11EE057	Atsungebasoriw	60/54	1500	1030	0	2530
48	11EE065	Temsulemba AO	68/54	1500	461	0	1961
49	12ME028	A.Hendrylivahar	145/55	1500	3000	1775	2725

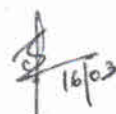
50	13ME028	B.Jayaprakash	147/55	1500	3000	1561	2939
51	12ME030	S.Jegadesh	148/55	1500	3000	1833	2667
52	12ME044	K.Kuppammal	163/55	1500	3000	1170	3330
53	12ME051	M.Muthuraja	170/55	1500	3000	1833	2667
54	12ME058	M.Prabhu	177/55	1500	3000	3340	1160
55	12ME071	G.R.jivgandhi	190/55	1500	3000	2329	2171
56	12ME082	K.Sathishkumar	1/-56	1500	3000	1733	2767
57	12ME105	M.Vadivelkumar	24/56	1500	3000	4500	0
58	12ME108	R.Vignesh	27/56	1500	3000	1833	2667
59	12EC007	S.Deepa	96/56	1500	3000	1850	2650
60	12EE062	S.Sujitha	7/57	1500	3000	1511	2989
61	13CE030	G.Jeevanantham	181/57	1500	3000	3876	624
62	13CE037	A.R.Kesavraj	188/57	1500	3000	2248	2252
63	13CE058	M.Pavithra	9/58	1500	3000	2415	2085
64	13CE072	I.Rasrionishanth	23/58	1500	3000	2218	2282
65	13CE089	R.Srinivasan	40/58	1500	3000	0	4500
66	13CS012	S.Jaisri	70/58	1500	1570	0	3070
67	13CE095	K.Tharani	46/58	1500	3000	4350	150
68	13CS036	S.Shanthi	91/58	1500	1570	0	3070
69	13CS048	M.Venkatesh	102/58	1500	3000	2957	1543
70	13CE035	G.Saradha	148/58	1500	1570	0	3070
71	13EE011	M.Hariprasanth	171/58		2368	0	2368
72	13EC043	B.Yogeshwari	159/58	1500	1570	0	3070
73		R.Manodharsanthathiy	182/58	1500	3000	789	3711
74	13EC009	G.Hemamalini	117/58	1500	1570	0	3070
75	13EE036	T.P.Rajasekar	194/58	1500	3000	4248	252
76	13EE041	T.Sowmiya	198/58	1500	1570	0	3070
77	13EE043	S.Sudharsanan	200/58		2463	0	2463
78	13EE048	J.R.Tulasiraman	4/59	1500	3000	4150	350
79	13EE030	Phushitoisn	9/59	1500	3000	2248	2252
80	13EE038	N.Sathyasree	196/58	1500	1570	0	3070
81	13EE039	Sowmikbiswas	10/59	1500	3000	2368	2132
82	13EE049	Vingelodukru	12/59	1500	3000	3555	945
83	13ME041	T.Kathan	54/59		491	0	491
84	13ME046	M.Magesh	59/59	1500	3000	2825	1675
85	13ME047	V.Mahendrakumar	60/59	1500	3000	5740	-1240
86	13ME048	S.Manikandan	6/59	1500	3000	2268	2232
87	13ME049	K.Marisselvan	62/59	1500	3000	2818	1682
88	13ME053	S.Nandhakumar	66/59	1500	3000	4350	150
89	13ME054	K.Pavithram	69/59	1500	282	0	1782
90	13ME058	R.Prabu	71/59	1500	3000	4350	150
91	13ME066	R.Ramesh	79/59	1500	3000	4300	200
92	13ME076	M.Sabarivelan	89/59	1500	3000	4350	150
93	13ME084	R.Sathishkumar	97/59	1500	3000	4350	150
94	13ME100	V.Udhayakumar	115/59	1500	3000	4350	150
95	13ME104	K.Vignesh	119/59	1500	3000	2418	2082
96	13MT001	S.Abinaya	123/59	1500	3000	1430	3070
97	13MT002	T.Ahamedameenrahanthulla	124/59	1500	3000	2268	2232
98	13MT015	M.Gayathri	138/59	1500	3000	4200	300
99	13MT018	L.Gowrisankar	141/59	1500	3000	1430	3070
100	13MT021	S.Induja	145/59	1500	3000	1430	3070
101	13MT032	R.Naveen	156/59	1500	3000	4350	150
102	14LME02	M.Ananth	8/60	1500	3000	1760	2740

103	14LME05	S.Basithjamal	10/60	1500	3000	2512	1988
104	14TME002	A.Dhastaker	65/60	1500	3000	2601	1899
105	14TME006	H.Mukesh	69/60	1500	3000	4350	150
106	14CE089	E.Tharanraj	162/60	1500	3000	1725	2775
107	14CE004	S.Antony Brabu	77/60	1500	3000	1741	2759
108	14CE099	S.VijayaKumar	172/60	1500	3000	3288	1212
109	14CE104	C.Vishnuvarthan	177/60	1500	3000	1666	2834
110	14CS010	R.Hariharan	188/60	1500	3000	2046	2454
111	14CS036	S.Rajavelu	14/61	1500	3000	562	3938
112	14CS041	K.S.Sanjai	19/61	1500	3000	1812	2688
113	14CS045	S.Soundar	23/61	1500	3000	500	4000
114	14EE031	D.Padmapriya	115/61	1500	3000	2106	2394
115	14ME006	R.Aravind	114/61	1500	3000	0	4500
116	14ME008	R.Aravinthan	145/61	1500	3000	5675	-1175
117	14ME025	M.Gokulnath	163/61	1500	3000	3789	711
118	14ME035	P.Karthick	173/61	1500	3000	1046	3454
119	14ME036	R.Karthikeyan	174/61	1500	3000	2698	1802
120	14ME047	D.Mahendran	185/61	1500	3000	5560	-1060
121	14ME054	M.Mugilbalaji	192/61	1500	3000	1936	2564
122	14ME064	A.Pradhap	1/62	1500	3000	1816	2684
123	14ME100	K.Thangadurai	37/62	1500	3000	1093	3407
124	14MT006	S.Arūna	52/62	1500	3000	3533	967
125	14MT039	V.P.Saranya	85/62	1500	3000	1907	2593
126	14MT048	P.Sritharam	94/62	1500	3000	5888	-1388
127	15LEE03	A.Marudhupandi	128/62	1500	3000	1099	3401
128	15CE009	S.R.Arun	173/62	1500	3000	0	4500
129	15CE010	P.Balamurugan	174/62	789	0	0	789
130	15CE063	R.Rajesh Kumar	202/62	1500	3000	5694	-1194
131	15CS008	T.Divya	19/63	1500	3000	2415	2085
132	15EC004	S.Anitha	39/63	1500	3000	2415	2085
133	15EE008	Chubeniezung	69/63	1500	3000	2415	2085
134	15EE009	M.Deepika	70/63	1500	3000	1984	2516
135	15EE036	Senchumberndozung	84/63	1500	3000	3585	915
136	15ME019	K.Dhineshkumar	100/63	1500	3000	3023	1477
137	15ME031	B.N.Hemakumar	100/63	1500	3000	0	4500
138	15ME054	R.Mubarak	118/63	1500	3000	3502	998
139	15ME056	M.Nandakishore	119/63	1500	3000	5083	-583
140	15ME064	R.Prabhakaran	123/63	1500	3000	2563	1937
141	15ME066	N.Prabhu	124/63	1500	3000	1540	2960
142	15ME071	A.Preethamali	127/63	1500	3000	2415	2085
143	15ME095	R.Vijaypradeesh	139/63	1500	3000	2675	1825
144	15MT025	M.Krishnaprasath	154/63	1500	3000	3273	1227
145	15MT030	N.Mohankumar	157/63	1500	3000	0	4500
146	15MT051	P.Soorya	168/63	1500	3000	0	4500
147	15MT053	M.Thirugnanam	169/63	1500	3000	5137	-637
148	16LCE03	P.Durai Pandi	2/64	1500	3000	4929	-429
149	16LME11	S.Kathiresan	48/64	1500	3000	2944	1556
150	16LMT04	S.Mohanbabu	59/64	1500	3000	3000	1500
151	16TCE11	S.Muthurasan	74/64	1500	3000	0	4500
152	16TEE06	K.Hemasree	96/64	1500	3000	2575	1925
Total			207025	385893	258722	334196	

HOSTEL SUPERINTENDENT
UNIVERSITY OF MADRAS
CHENNAI - 600 009

ANNEXURE TO PARA 2/II B

S No	Dealer	Items purchased	Date	Value	Head of account
1	Vi microsystems, Chennai	SRM power module	31.8.19	266184	1901 M & E
2	Vi microsystems, Chennai	IPM power module	31.8.19	266184	1901 M & E
3	Vi microsystems, Chennai	3 phase power module	31.8.19	310529	1901 M & E
4	Vi microsystems, Chennai	1 HP DC shunt motor	31.8.19	301071	1901 M & E
5	Vi microsystems, Chennai	Sensor less control implementation	31.8.19	195054	1901 M & E
6	Vi microsystems, Chennai	PMSM motor	31.8.19	331238	1901 M & E
7	City office needs	Visitors chairs	27.7.17	362240	Principal SB account
8	City office needs	Vertical blinds	27.7.17	136998	Principal SB account
9	City office needs	CONFERENCE HALL chair and table	27.7.17	95808	Principal SB account
10	SR systems salem	Desk top computer 5 nos	17.11.16	199148	1901 M & E
11	SR systems salem	Desk top computers 4 nos	8.12.16	199798	1901 M & E
12	SR systems salem	Desk top computers 4 nos	8.12.16	198198	1901 M & E
13	SR systems salem	Desk top computers 4 nos	8.12.16	199597	1901 M & E
14	Sinetec technologies Coimbatore	10 Nos DMM with blue tooth connectivity	26.12.16	162750	1901 M & E
15	Sinetec technologies Coimbatore	Digital storage oscilloscope	26.12.16	197715	1901 M & E
16	Sinetec technologies Coimbatore	Digital storage oscilloscope	26.12.16	197715	1901 M & E


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