

Ref. No.: TEQIP-III/FIN/2021-22/

16.12.2022

To,
Supriti Dua
Financial Management Specialist
The World Bank
70, Lodi Estate
New Delhi-110003

Sub.: Submission of Consolidated Audit Report of TEQIP-III for the Financial year 2021-22 (Oct'21 to Jan.'22).

Madam,

Kindly find enclosed the Consolidated Audit Report of TEQIP-III for the Financial year 2021-22 (Oct'21 to Jan.'22) for your information and necessary action please.

Yours faithfully


(Uzma Naz Ansari)
Consultant (Finance)
TSG-MERITE

Encl.: As Above

Copy to:-

1. Technical Section-VII (2- Copies, 1 for I.F.D Section)
Ministry of Education
Department of Higher Education
Technical Section VII
Shastri Bhawan, New Delhi

2. Audit Officer (AMG-IV)
Officer of the Director General of Audit (Central Expenditure)
Indraprastha Estate
New Delhi-110002


(Uzma Naz Ansari)
Consultant (Finance)
TSG-MERITE



TEQIP-3

Technical Education Quality Improvement Programme

**CONSOLIDATED
AUDIT REPORT
FOR FINANCIAL YEAR 2021-22**

(Oct. 2021 – Jan., 2022)



**CONTENTS OF THE CONSOLIDATION REORT OF TECHNICAL
EDUCATION QUALITY IMPROVEMENT PROGRAMME (TEQIP)
PHASE-III FOR THE PERIOD 01st OCTOBER 2021 TO 31st
JANUARY 2022**

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**REPORT ON CONSOLIDATION OF FINANCIAL STATEMENTS OF TEQIP-III PROJECT
AND CONSIDERATION OF THE RELATED AUDITOR'S REPORTS FOR THE PERIOD
FROM 01st OCTOBER 2021 TO 31st JANUARY 2022 IN RESPECT OF PROJECT
IMPLEMENTING AGENCIES IMPLEMENTING TEQIP-III PROJECT**

We have, within the scope of our engagement, Compiled and consolidated, for the period ended 31st January 2022, the Financial statements, the results of which are disclosed in the accompanying Consolidated Statement (herein referred to as the Consolidation Statement), of 11 Centrally Funded Technical Institutions (CFTI's), 21 Centrally Funded Institutions (CFIs), 50 Institutions, 3 Affiliated Technical University (ATU), 12 Focus State Project Implementation Unit (SPIU's), 5 Non- Focus State Project Implementation Unit (SPIU's), Edcil (India) Ltd. and National Project Implementation Unit (NPIU) {as per list of Constituents attached in Schedule A}, *except for UIET, Punjab University, Chandigarh, enumerated below at Serial No. 2 of our report, which has not provided the Financial Statements on the basis of claim of Nil Expenditure, implementing Technical Education Quality Improvement Program Phase-III Project under World Bank Credit No. 5874-OIN*; and in the course of the said engagement, we have considered the related Independent Audit reports of the respective auditors of the Project Implementing Agencies for which they were appointed *except for UIET Punjab University, Chandigarh, which has not submitted Audited Financial Statements*. The Consolidation Statement comprises the Balance Sheet as at 31st January, 2022 and Statement of Income and Expenditure, Statement of Receipts and Payments, Statement of Source and Application of Funds and Reconciliation of Claims to Total Application of Funds for the period ended 31st January, 2022, based on similar independent financial statements audited and reported upon by other Auditors appointed for the purpose, as aforesaid. For the purpose of consolidation, we have relied upon the Financial Statements based on the Independent Audit Reports of the respective auditors.





We were not required to carry out an audit of the accompanying statements and we have not conducted an audit thereof and accordingly, we do not express an audit opinion on the same.

We have applied our expertise in accounting and financial reporting in the preparation and presentation of the Consolidation Statement as per by Financial Management Manual of Technical Education Quality Improvement Program Phase-III issued in March, 2018 by Department of Higher Education, Ministry of Education, Government of India. We have complied with relevant ethical requirements.

Your attention is drawn to the following observations:

1. Except as otherwise stated hereunder, the financial statements of the Constituents mentioned in the List of Constituents, have been stated as drawn up as per the requirements of the Financial Management Manual of Technical Education Quality Improvement Program Phase-III issued in March, 2018 by Department of Higher Education, Ministry of Education, Government of India.
2. University Institute of Engineering and Technology, Punjab University, Chandigarh has not submitted Audited Financial Statements for the Grace Period. We have incorporated last period's Balance Sheet as current period's Balance Sheet without further incorporation of any other statement.
3. UCE Osmania and ZHCET, Aligarh Muslim University had submitted Nil expenditure declaration / Certificate for the period ended 30th September, 2021 for the purpose of Consolidation of Financial Statements for the period above stated. However, for Grace Period Consolidation, they have submitted an Expenditure of ₹ 0.28 Lakhs and ₹ 0.84 Lakhs respectively, for the period ended 30th September, 2021 thereby overstating expenditure for previous period in Grace period Consolidation.





4. Expenditure disallowed of ₹ 47.99 Lakhs (including ineligible expenditure, outstanding bills and expenditure not claimed) has been reported in the Statement of Reconciliation of Claims to Total Application of Funds of following implementing units:

S.No.	Name	Outstanding bills (₹ in Lakhs)	Other disallowances (₹ in Lakhs)	Total disallowances (₹ in Lakhs)
1.	NIT Jalandhar	25.52	Nil	25.52
2.	NIT Surathkal	Nil	0.06	0.06
3.	NIT Warangal	Nil	1.61	1.61
4.	JNTUCE Anantpur	Nil	0.62	0.62
5.	SECUST COCHIN	Nil	0.47	0.47
6.	JNTUCE HYDERABAD	0.25	Nil	0.25
7.	Delhi Technological University NCT Delhi	0.08	Nil	0.08
8.	YMCAIE Faridabad	0.08	Nil	0.08
10.	SPIU, Chatisgarh	Nil	0.30	0.30
11.	EDCIL India Limited	15.43	Nil	15.43
12.	National Project Implementation Unit	3.57	Nil	3.57
Total		44.93	3.06	47.99

5. As per the Chart of Accounts provided in the Financial Management Manual, the entire grant received during the year by the respective Project Implementing Agency is to be transferred to Income & Expenditure account at year end. Variance to aforesaid mentioned guidelines is stated hereunder:

- Twelve constituents received grant amounting to ₹ 12.80 Lakhs which have been treated as capital in nature in the Balance Sheet (refer Note No. 1 of SPIU's, Note no. 1 of ATUs', Note no. 1 of CFIs' and Note no. 1 of Institutes' in Notes to Accounts for details).





- Two constituents received total grant of ₹ 68.19 Lakhs during the year, out of which, ₹ 65.24 Lakhs is reflected in Statement of Sources and Application of Funds (refer Note No. 2 of SPIU's in Notes to Accounts for details).
- 6. Enclosed (Schedule B) is a list of other matters in connection with the Consolidation Statements, which includes observations arising out of consideration of the independent reports of the respective auditors, together with the details of each matter in the list (Sub schedules B.1 to B.8) which are relevant for the purpose of the consolidation.

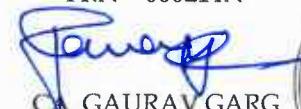
Based on what is stated above, we confirm having followed appropriate procedures in the preparation of the accompanying Consolidation Statements

Restriction on Use

The accompanying Consolidation Statement prepared in terms of our engagement and provided to NPIU is solely for the purpose to enable compliance with requirement of, and submission to, The World Bank and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this statement is shown or into whose hands it may come without our prior consent in writing.

For G. R. GARG & COMPANY,
Chartered Accountants

FRN - 000214N


CA. GAURAV GARG
(Partner)

M. No. - 097327

UDIN- 22097327BEWRYO1747

Place: New Delhi

Date: December 06, 2022



TECHNICAL EDUCATION QUALITY IMPROVEMENT PROGRAMME PHASE - III (TEQIP-III)

CONSOLIDATED BALANCE SHEET AS AT 31ST JANUARY, 2022

S. NO.	PARTICULARS	SCHEDULE NO.	As at 31st January, 2022 (₹)	As at 30th September, 2021 (₹)
A. SOURCES OF FUND				
1) AMOUNT RECEIVED FROM	1		1,11,80,85,424.54	1,11,68,96,812.54
2) CONTRIBUTION FROM	2		4,17,61,365.70	4,42,58,651.70
3) EXCESS OF INCOME OVER EXPENDITURE	3		27,85,47,438.65	65,32,67,441.63
TOTAL			1,43,83,94,228.89	1,81,44,22,905.87
B. APPLICATION OF FUND				
1) FIXED ASSETS	4		1,15,89,02,974.00	1,18,73,75,314.00
2) WORK IN PROGRESS - SCHEME WORK UNDER IMPLEMENTATION: (Investments)			-	-
2) A. CURRENT ASSETS, LOAN AND ADVANCES				
a. Cash Balance	5		15,889.00	15,889.00
b. Bank Balance	6		14,31,03,855.17	43,61,10,801.64
c. Loans and Advances	7		7,51,69,564.70	13,18,34,565.78
d. Investment in FDR including Interest	8		16,46,14,421.00	16,03,75,377.00
B. LESS: CURRENT LIABILITIES	9		10,34,12,474.98	10,12,89,041.55
NET CURRENT ASSETS (A-B)			27,94,91,254.89	62,70,47,591.87
TOTAL			1,43,83,94,228.89	1,81,44,22,905.87

Significant Accounting Policies & Notes to Accounts - Schedule 10

As per our Report on Consolidation of Financial Statements of Even Date

For G. R. Garg & Company
Chartered Accountants
FRN - 000214N


Uzma Naz Ansari
Consultant (Finance)
MERITE TSG

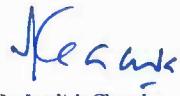

Dr. Jagdish Chander
Sr. Consultant
MERITE TSG

Date: December 06, 2022
Place: New Delhi

TECHNICAL EDUCATION QUALITY IMPROVEMENT PROGRAMME PHASE - III
CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE FROM 1st OCTOBER, 2021 TO 31ST JANUARY, 2022

EXPENDITURE	01ST OCTOBER 2021 TO 31ST JANUARY, 2022 ₹	PERIOD ENDED ON 30TH SEPTEMBER, 2021 ₹	INCOME	01ST OCTOBER 2021 TO 31ST JANUARY, 2022 ₹	PERIOD ENDED ON 30TH SEPTEMBER, 2021 ₹
A) Procurement of Goods			Grant Received		
A1). Civil works/ Equipment furniture/ minor items	-	11,59,10,496.00	a) MOE	12,65,79,091.00	95,05,72,204.92
			(b) From Institutes	-	8,17,100.00
A2). Books/LR/Software	-	97,64,080.00	Other Income		
			a) Interest received on Savings Account	1,45,042.35	1,87,976.00
			b) Other Receipts	2,07,440.00	39,84,329.83
A3). Procurement of Goods	-	9,82,56,108.00	d) Interest received on Fixed Deposit	422.00	1,10,310.00
			e) Amount refunded to MOE, GOI by NPIU	(31,42,49,065.00)	-
B) Academic processes			f) Internal Revenue Generation	2,100.00	(500.00)
B1). Faculty & Staff development	96,90,273.00	60,99,518.00	g) Tender Fees	-	-
B2). Institutional management capacity enhancement	-	12,202.00	h) Previous Year Adjustments	29,973.00	8,03,100.00
B3). Enhanced Interaction with Industry		84,098.00	EXCESS OF EXPENDITURE OVER INCOME	34,25,47,577.65	6,24,92,677.35
B4). Providing Assistantship for increase Enrollment	4,21,195.00	2,66,56,928.00			
B5). Technical assistance / research & development / consultancy	57,56,984.00	2,73,76,663.00			
B6). Project Monitoring		1,33,799.00			
B7). Academic support/scholarship/ MOOC & Digital Learning	4,32,17,230.00	45,61,133.00			
B8). Implementation of Institutional reforms		3,24,884.00			
B9). Improve Students Learning	1,04,800.00	1,57,14,204.00			
B10). Graduates employability		39,65,762.00			
C) Operating costs					
C1). Meetings / Training / Workshop expenses	89,250.00	3,26,40,964.00			
C2). Incremental Operation Cost	52,49,746.00	11,93,01,395.20			
C3). Administrative expenses	1,33,12,077.00	1,46,45,682.00			



C4). Salaries/Consumables/ operation & maintainance	4,42,72,325.00	6,68,42,687.90			
C5). Travelling	19,11,182.00	5,63,953.00			
C6). Others	2,95,296.00	41.00			
C7) EdCIL Margin	85,01,315.00	91,45,529.00			
C8). Service Tax/ GST	1,10,94,216.00	1,19,34,916.00			
D) Faculty Reforms	1,13,46,692.00	45,50,32,155.00			
EXCESS OF INCOME OVER EXPENDITURE	-	-			
TOTAL	15,52,62,581.00	1,01,89,67,198.10	TOTAL	15,52,62,581.00	1,01,89,67,198.10
IIT, Manipur :-	1. Amount received from MHRD towards recurring expenditure are reflected to the extent of Recurring Expenditure of total receipts 2. Income and Expenditure account is prepared for the funds received from MHRD as shown in PFMS. The refundable EMD/PBG/ performance Security amount and the Tender fee of Rs. 8,000 are not included in this report.				
MNIT, ALLAHBAD :-	For the period from 01st October 2021 to 31st January 2022 revenue expenditures aggregating to a sum of Rs. 86859.00 initiated by TEQIP III were directly into the account of the concerned beneficiaries by NPIU through the PFMS model. Consequently, for the period under consideration, there were NIL receipts by TEQIP III from NPIU. Hence, the amount of total expenditures amounting to a sum of Rs. 86859.00 as per PFMS, has been considered as deemed grants received by TEQIP III from NPIU and shown as such in the above income and expenditure account.				
As per our Report on Consolidation of Financial Statements of Even Date For G. R. Garg & Company Chartered Accountants FRN - 000214N					
Uzma Naz Ansari Consultant (Finance) MERITE TSG	  Dr. Jagdish Chander Sr. Consultant MERITE TSG				
Date: December 06, 2022 Place: New Delhi	  CA GAURAV GARG PARTNER FRN : 000214N M.No. - 09731 Chartered Accountants New Delhi				

TECHNICAL EDUCATION QUALITY IMPROVEMENT PROGRAMME PHASE - III							
CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FROM 1st OCTOBER, 2021 TO 31st JANUARY, 2022							
Sr. No.	RECEIPTS	01ST OCTOBER 2021 TO 31ST JANUARY, 2022 ₹	PERIOD ENDED ON 30TH SEPTEMBER, 2021 ₹	Sr. No.	PAYMENTS	01ST OCTOBER 2021 TO 31ST JANUARY, 2022 ₹	PERIOD ENDED ON 30TH SEPTEMBER, 2021 ₹
1	Opening Balance :-			1	Release to :-		
a)	Cash	15,825.00	46,024.00	a)	Institutes	-	23,35,400.70
b)	Bank	43,03,35,258.65	39,80,69,361.18	b)	Loans & advance	24,222.00	23,67,015.00
c)	Faculty Development Program	1,28,86,626.00	1,28,86,626.00	c)	Grant Surrender	3,99,739.00	39,96,240.00
d)	Advance	6,00,454.62	49,49,934.50	d)	Amount refunded to MOE by NPIU	31,42,49,065.00	-
e)	FDR	77,65,270.00	75,85,587.00	e)	Grant in aid utilized	92,382.00	49,17,454.00
f)	Fund with EdCIL	4,68,18,331.00	6,30,68,711.00				
2	Received from:			2	Payment to Consultants, Seminar & Workshop	7,66,28,735.00	22,09,13,506.00
a)	MHRD (Govt. of India)	12,87,91,963.00	96,34,00,962.92	3	Procurement of Assets	-	22,24,91,391.00
b)	Institution	2,02,36,345.00	7,23,19,536.00	4	Administration	7,29,71,928.00	13,31,07,927.10
c)	Refund of TEQIP-II funds by NPIU	-	-	5	Faculty Reforms	1,11,16,894.00	45,31,23,998.00
d)	Grant in aid utilized	92,382.00	19,90,230.00	6	Other Payments:-		
a)	Advance Recovered/ Received from Institutions	5,51,44,295.00	2,16,31,074.00	a)	Investment in FDR	-	6,29,40,000.00
b)	Other Advance Recovered	43,925.00	36,47,493.83	b)	Others	48,48,472.67	51,11,207.36
c)	Bank Interest	1,80,604.35	29,78,981.00	c)	EMD Refunded	-	-
d)	Other Receipts	2,67,557.00	6,03,926.00	d)	Advances	1,16,344.00	41,39,324.00
e)	Investments	-	4,52,68,407.00	e)	TDS	33,15,197.78	1,27,942.00
f)	Other Liabilities	800.00	1,54,64,429.00				
g)	Sale of Tender forms	-	-				
h)	TDS	1,40,236.00	28,010.00	7	Closing Balance :-		
i)	EMD / Security Deposits	-	-	a)	Cash	15,889.00	15,889.00
				b)	Bank	14,29,45,992.17	43,03,35,258.65
				c)	Loans & Advances	15,26,347.00	5,46,513.62
				d)	FDR	21,03,398.00	77,65,270.00
				e)	Faculty Development Program	1,28,86,626.00	1,28,86,626.00
				f)	Fund with EdCIL	6,00,78,641.00	4,68,18,331.00
	TOTAL	70,33,19,872.62	1,61,39,39,293.43	TOTAL		70,33,19,872.62	1,61,39,39,293.43

Note :

MNIT, ALLAHBAD :- For the period from 01st October 2021 to 31st January 2022 revenue expenditures aggregating to a sum of Rs. 86859.00 initiated by TEQIP III were directly into the account of the concerned beneficiaries by NPIU through the PFMS model. Consequently, for the period under consideration, there were NIL receipts by TEQIP III from NPIU. Hence, the amount of total expenditures amounting to a sum of Rs. 86859.00 as per PFMS, has been considered as deemed grants received by TEQIP III from NPIU and shown as such in the above income and expenditure account.

As per our Report on Consolidation of Financial Statements of Even Date

For G. R. Garg & Company
Chartered Accountants
FRN - 000714N



Uzma Naz Ansari
Consultant (Finance)
MERITE TSG

Dr. Jagdish Chander
Sr. Consultant
MERITE TSG

Date: December 06, 2022
Place: New Delhi

TECHNICAL EDUCATION QUALITY IMPROVEMENT PROGRAMME PHASE - III
CREDIT NO. 5874-OIN
CONSOLIDATED STATEMENT OF SOURCE AND APPLICATION OF FUND
REPORT FOR THE PERIOD ENDED 31ST JANUARY, 2022

PARTICULARS	01st OCTOBER TO 31st JANUARY, 2022 ₹	FIGURES IN LAKHS	
		PERIOD ENDED ON 30TH SEPTEMBER, 2021 ₹	PROJECT TO DATE ₹
Opening Balance(A)	4,597.86	5,117.44	
RECEIPT			
Funds from Government through Budget (These will include external assistance received by Government for the project)	1,288.16	9,655.23	2,40,356.84
Net Funds received in Advance from NPIU	-	-	(0.01)
Funds received from Institute	1.53	60.95	222.48
Advance Received/ Loans	0.57	625.76	2,710.80
Bank Interest	1.25	28.17	103.20
Other Receipts	(7.82)	39.71	3,378.16
Add/Less: Debit Failures	0.25	(60.96)	(341.04)
Add/Less: Expenditure shown in books but not shown in EP-04		11.75	10.38
Less: Amount difference shown between EP-04 & PFMS		-	(98.44)
Grant Surrendered	(3,155.25)	(84.00)	(3,301.61)
Total Receipt (B)	(1,871.31)	10,276.61	2,43,040.76
Total Sources (C = A+B)	2,726.55	15,394.05	
Expenditure by Component			
Procurement of Goods		1,499.15	60,300.30
Academic processes	588.79	1,198.29	53,946.92
Incremental Operating Cost	583.81	777.80	18,680.80
Capital Expenditure		321.90	20,928.75
Revenue Expenditure	96.98	3,329.78	60,976.11
EdCIL Margin	85.01	91.46	924.42
Service Tax	110.94	119.35	1,203.74
Faculty Reforms	85.00	2,858.18	21,957.62
Prior Period Expenses		-	(5.08)
EMD refund		-	12.49
Loan Repayment & Advances	0.16	3.81	245.17
Revolving Fund		-	5.35
Total Expenditure (D)	1,550.69	10,199.73	2,39,176.59
Advance given/ Loan Repaid (E)	0.42	(0.39)	187.75
Investment in FD(F)	0.00	629.40	2,437.98
Old outstanding balance	0.03		0.03




Payment of TDS	31.77		31.77
Closing Balance(C-D-E-F)	1143.64	4565.31	

NOTES:

NIT, Mizoram :- Closing balance is the amount by which a saving bank A/c No 36966221981 has opened with SBI Bawngkawn branch as per Bank Debit voucher No. BP 2017-18-2 in EP04 dated 06/11/2017

JNTUCE, Anantapuram :- Procurements : FY 20202-21 GST TDS on equipment was paid and accounted in 2021-22

NIT, Manipur :- Closing balance is in form of advance given to individuals.

NIT, Nagaland :- Closing balance is in form of advance given to individuals.

UIET, Kurukshetra :- 1. Grant received in FY 2017-18 was understand in Source & Application by Rs. 40,000, hence no closing balance was there. To rectify the aforesaid error we have considered Rs. 40,000 as Grant received in FY 2017-18 and accordingly increased the "Receipts". To that extend there l'be difference in Total Receipts in "Project to Date" Column.

2.UIET, Kurukshetra has incurred Total Expenditure of Rs. 713.98 Lakhs till 31st January, 2022 against Total Sanctioned Grant of Rs. 701 Lakhs (inclusive of Rs. 1 Lakh for salary in Grace period) under TEQUIP III Project. UIET has refunded an amount of Rs. 10.47 Lakhs to Central Pool Account and paid Rs. 2.51 Lakhs through Corpus funds of Institute.

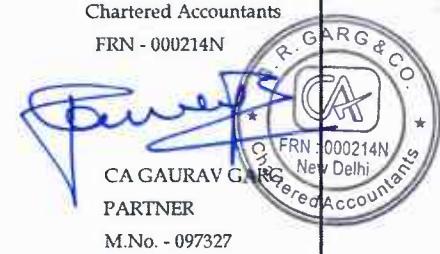
AIT, Bangalore :- Excess amount of Rs. 4,92,100 INR over and above above PLA (Rs. 840 Lakhs) has been remitted back to NPIU on 19.08.2021.

BVB's SPCE MUMBAI :- Total amount deposited (refunded) to central pool account of NPIU of Rs. 2,79,798/- (Previous year 2020-21 pf Rs. 1,33,880 plus current period upto 30-09-21 of Rs. 1,45,918/-)

NIT Trichy :- This includes adjustment of Rs. 15000/- on account of advance payment

As per our Report on Consolidation of Financial Statements of Even Date

For G. R. Garg & Co.
Chartered Accountants
FRN - 000214N



Uzma Naz Ansari
Consultant (Finance)
MERITE TSG

Dr. Jagdish Chander
Sr. Consultant
MERITE TSG

Date: December 06, 2022
Place: New Delhi

TECHNICAL EDUCATION QUALITY IMPROVEMENT PROGRAMME PHASE - III
CREDIT NO. 5874-OIN
CONSOLIDATED RECONCILIATION OF CLAIMS TO TOTAL APPLICATIONS OF FUNDS OF NPIU
REPORT FOR THE PERIOD ENDED 31ST JANUARY, 2022

PARTICULAR	01st OCTOBER TO 31st JANUARY, 2022 ₹	PERIOD ENDED ON 30th SEPTEMBER, 2021 ₹	FIGURES IN LAKHS
			PROJECT TO DATE ₹
Banks funds claimed during the year (A)	749.74	5,064.13	1,19,262.73
Total Expenditure made during the year (B)	1,547.46	10,205.56	2,39,305.93
Less: Outstanding bills (C)	44.93	70.97	472.63
Ineligible expenditure(D)		(3.61)	243.69
Expenditure not claimed (E)	3.06	9.95	64.15
Total Eligible Expenditure claimed (F)=(B)+(C)-(D)-(E)	1,499.47	10,128.26	2,38,525.46
World Bank Share @ 50% of (F) above (G)	749.74	5,064.13	1,19,262.73

As per our Report on Consolidation of Financial Statements of Even Date
 For G. R. Garg & Company
 Chartered Accountants
 FRN - 000214N.R.

unq
 Uzma Naz Ansari
 Consultant (Finance)
 MERITE TSG

Neha
 Dr. Jagdish Chander
 Sr. Consultant
 MERITE TSG

Date: December 06, 2022
 Place: New Delhi

Gaurav
 CA GAURAV GARG
 PARTNER
 M.No. - 097327
 FRN: 000214N
 G. R. Garg & Company
 Chartered Accountants
 Delhi
 100001
 India

Schedule -4**FIXED ASSETS SCHEDULE FORMING PART OF BALANCE SHEET**

PARTICULARS	Current Period Oct-Jan 2022		
	OPENING BALANCE (₹)	ADDITION/ DELETION (₹)	NET CLOSING BALANCE (₹)
Civil Works	42,40,926.00	-	42,40,926.00
Equipments	90,17,75,174.60	(2,84,72,340.00)	87,33,02,834.60
Furniture	3,59,16,915.00	-	3,59,16,915.00
Vehicles	5,14,974.00	-	5,14,974.00
Books & Learning Resources	15,00,61,018.00	-	15,00,61,018.00
Computers	4,31,07,715.40	-	4,31,07,715.40
Others	5,17,58,591.00	-	5,17,58,591.00
TOTAL	1,18,73,75,314.00	(2,84,72,340.00)	1,15,89,02,974.00

PARTICULARS	Current Period Apr-Sep 2021		
	OPENING BALANCE (₹)	ADDITION/ DELETION (₹)	NET CLOSING BALANCE (₹)
Civil Works	42,40,926.00	-	42,40,926.00
Equipments	90,37,75,174.60	(20,00,000.00)	90,17,75,174.60
Furniture	3,59,16,915.00	-	3,59,16,915.00
Vehicles	5,14,974.00	-	5,14,974.00
Books & Learning Resources	15,00,61,018.00	-	15,00,61,018.00
Computers	4,31,07,715.40	-	4,31,07,715.40
Others	5,17,58,591.00	-	5,17,58,591.00
TOTAL	1,18,93,75,314.00	(20,00,000.00)	1,18,73,75,314.00




CONSOLIDATED SCHEDULE FORMING PART OF BALANCE SHEET

Sch. No.	PARTICULARS	as at 31st January, 2022 (₹)	as at 30th September, 2021(₹)
Schedule -1			
1 AMOUNT RECEIVED FROM			
a Opening Balance	1,11,70,47,737.54	1,09,58,71,239.54	
b Add: Grant Received	13,20,043.00	1,94,05,433.00	
c Add: Faculty Development Program	-	-	
d Add: Temporaray Loan from Institute	-	-	
e Add:Other Receipt		26,28,034.00	
f Add : Fixed Asset Fund	-	-	
g Less: Utilised during the year / Grant Refunded during the year	2,82,356.00	2,33,734.00	
h Less: Capital Expenditure/revenue expenditure	-	-	
i Less: Trf to Income & Expenditure A/c	-	7,74,160.00	
TOTAL	1,11,80,85,424.54	1,11,68,96,812.54	
Schedule -2			
2 CONTRIBUTION FROM			
a Project Implementation Agencies	2,84,70,349.30	3,11,26,076.30	
b Edcil Fund Over Utilized	-	-	
c Four Funds	1,32,91,016.40	1,31,32,575.40	
TOTAL (A+B+C)	4,17,61,365.70	4,42,58,651.70	
Schedule -3			
3 EXCESS OF INCOME OVER EXPENDITURE			
Opening Excess of Income over Expenditure	65,58,85,481.66	71,83,76,478.51	
Add/less: Current year Income over Expenditure	(34,25,51,518.65)	(6,26,94,036.88)	
Add/less : Grant in Aid utilised	-	(24,15,000.00)	
Add/less: Amount transferred to Capital Account	-	-	
Ass / less: Amount transferred to Project Implimentation Agency	(3,07,73,223.58)		
Add/less: Prior Period Adjustment	(40,13,300.78)	-	
TOTAL	27,85,47,438.65	65,32,67,441.63	
Schedule -5			
5 CASH BALANCE			
a Cash	15,889.00	15,889.00	
TOTAL	15,889.00	15,889.00	



	Schedule -6		
<u>6</u>	BANK BALANCE		
a	Current/ Savings Account	14,29,45,991.17	43,59,52,937.64
b	Deposit Account	1,57,864.00	1,57,864.00
	TOTAL	14,31,03,855.17	43,61,10,801.64
	Schedule -7		
<u>7</u>	LOANS & ADVANCES		
a	Advance for Expenses/ Advances Recoverable	54,47,849.70	6,24,59,181.16
b	Staff Imprest/ Advance to staff	-	1,01,378.00
c	Balance with Edcil	5,97,53,641.00	4,68,18,331.00
d	Balance lying with Govt. Authorities	9,87,192.00	1,30,10,384.00
e	Others	89,61,282.00	93,46,833.62
f	PFMS Grant Receivable	-	25,000.00
g	Security Deposit	19,600.00	73,458.00
	TOTAL	7,51,69,564.70	13,18,34,565.78
	Schedule -8		
<u>8</u>	INVESTMENT IN FDR		
	TOTAL	16,46,14,421.00	16,03,75,377.00
	Schedule -9		
<u>9</u>	CURRENT LIABILITIES		
a	Loans & Advances from Institutions	5,43,03,625.00	4,63,30,627.00
b	Expenses Payable	33,25,813.28	1,00,94,104.52
c	Other	1,03,00,564.70	1,06,62,253.70
d	Sundry Creditors	32,37,735.00	42,40,504.00
e	Retirement Benefits payable	2,79,13,497.00	2,45,15,667.00
f	Statutory Dues Payable	5,14,853.00	16,24,891.33
g	EMD/Security Deposit	38,16,387.00	38,20,994.00
	TOTAL	10,34,12,474.98	10,12,89,041.55

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TECHNICAL EDUCATION QUALITY IMPROVEMENT PROGRAMME

[TEQIP - III]

SCHEDULE – 10

SIGNIFICANT ACCOUNTING POLICIES

1. GENERAL :-

- i) The accounts are prepared under historical cost conventions following the cash system of accounting. However, PEC Puducherry, SPIU Uttar Pradesh and Edcil India Ltd. are accounting for expenses on mercantile basis.
- ii) Accounting policies not specially referred to are consistent and in consonance with generally accepted accounting principles.
- iii) Expenses and Income to the extent paid and received respectively are accounted for on cash basis.

2. FIXED ASSETS :-

As per accounting policies stated in the Financial Management Manual, Fixed Assets are to be transferred to Income & Expenditure Account at the year end.

3. DEPRICIATION ON FIXED ASSETS :-

No Depreciation is charged on fixed assets.

4. GRANT ACCOUNTING :-

Since the direct transfer of fund to the beneficiary is made through the PFMS, the institute is not getting any fund directly. However, the expenditure incurred as per books of accounts is considered as grant received and accounted for accordingly after reconciling the figures with PFMS report

5. INVESTMENTS:-

Investments are valued at cost. However, there are no investments outstanding at the end of the year

Notes to Accounts:

1. As the SPIU/ ATU / CFTI / CFI Institutions are Non- Profit making Autonomous for academic purposes hence, no provision for taxation has been made in the accounts.
2. Only the eligible expenditure incurred on the project activities is claimed. Expenditure not in accordance with the project agreements not to be claimed.



3. Advance to Faculty/staff have been treated as expenditure by States only upon submission of expenditure information.
4. Interest income on FDR is accounted for on accrual basis and accrued interest is shown as current assets of the project.
5. Revenue from the grants & Bank interest are recognized on receipt basis.
6. Material purchased for the project activities have been charged off to the relevant project expenditure at the time of purchase.

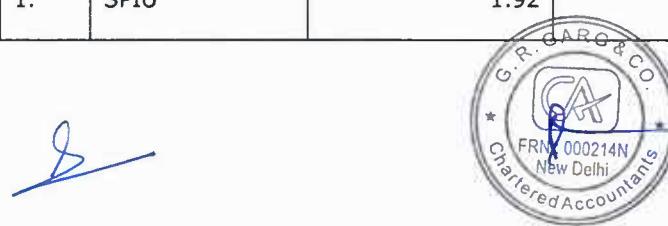
I. STATE PROJECT IMPLEMENTATION UNIT (SPIU)

1. SPIU Andhra Pradesh has treated Grant Received amounting to ₹ 0.70 Lakhs as capital in nature and taken it directly to Capital Grant/Capital Reserve in Balance Sheet.
2. Two Focus SPIU's has reported Grant in Statement of Sources and Application of Funds different than that stated in Income & expenditure Account (other than treatment of Grant as capital in nature). The details are as under:

S. No.	Name of SPIU	Grant as per Statement of Source and Application of Funds (` in Lakhs)	Grant as per Income & Expenditure Account (` in Lakhs)	Difference (` in Lakhs)
1.	SPIU Uttrakhand	20.15	20.25	(0.10)
2.	SPIU, Uttar Pradesh	45.09	47.94	(2.85)
TOTAL		65.24	68.19	(2.95)

3. Two SPIU's have reported expenditure at point-B of Statement of Reconciliation of Claims to Total Application of Funds different than that reported at point-D of Statement of Source and Application of Funds. The details are as under:

S. NO	Name of SPIU	Expenditure as per Reconciliation of Claims to Total Application of Funds (` in Lakhs))	Expenditure as per Statement of Source and Application of Funds (` in Lakhs)	Difference (` in Lakhs)
1.	SPIU	1.92	0.66	1.26



	JHARKHAND			
2.	SPIU UTTAR PRADESH	49.30	49.31	(0.01)
	TOTAL	51.22	49.97	1.25

4. Two SPIU's have reported expenditure in 'Income and Expenditure Account' different than that expenditure in 'Statement of Sources and Application of Funds' (excluding differences on account of addition in Fixed Assets). The details are as under:

S.No	Name of SPIU	Expenditure as per Statement of Source and Application of Funds (` in Lakhs)	Expenditure as per Income & Expenditure (` in Lakhs)	Difference (` in Lakhs)
1	SPIU, JHARKHAND	0.66	1.92	(1.26)
2.	SPIU HIMACHAL PRADESH	2.87	3.37	(0.50)
	Total	3.53	5.29	(1.76)

5. **SPIU Patna**

- i) During the audit, we observed that all the expenditure incurred were supported with required documents.
- j) In terms of Section 50 of the CGST Act, 2017, applicable w.e.f. 01.10.2018, 2% GST – TDS is required to be deducted on Suppliers of Goods and Services above ₹ 2.50 Lacs. We observed no GST TDS is Deducted for Payment above ₹ 2,50,000.00/-

6. **Rajasthan**

- i) As on 31st January 2022, there are ₹ 4,857.00 balances of Loan & Advance are subject to confirmation and as certified by the management.

II. AFFILIATED TECHNICAL UNIVERSITIES (ATU)

1. One ATU has treated Grant as capital in nature and taken it directly to Capital Grant/Capital Reserve in Balance Sheet. The details are as under:-

Sr. No.	Name of ATU	Grant from Government (` in Lakhs)
1.	Jawaharlal Nehru Technological University, Hyderabad	0.75
	TOTAL	0.75



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2. JAWAHARLAL NEHRU TECHNICAL UNIVERSITY, TELANGANA

Interest net of bank charges earned on Saving Bank account transferred to IRG fund since balance in SB account is mainly out of Institution fund.

III. CENTRALLY FUNDED TECHNICAL INSTITUTES (CFTI)

- 1.** One CFTI have reported expenditure at point-B of Statement of Reconciliation of Claims to Total Application of Funds different than that reported at point-D of Statement of Source and Application of Funds. The details are as under:

S. NO	Name of SPIU	Expenditure as per Reconciliation of Claims to Total Application of Funds (` in Lakhs))	Expenditure as per Statement of Source and Application of Funds (` in Lakhs)	Difference (` in Lakhs)
1.	NIT Agartala	1.30	1.29	0.01
TOTAL		1.30	1.29	0.01

2. IIIT Guwahati

1. Any unspent amount of grant is to be refunded back to the sanctioning authority. So, only that portion of amount of the Grant received which is equivalent to the amount expended during the year has been taken to the 'Income & Expenditure account' as an Income. The unspent amount of grant during the year denotes liability towards the sanctioning authority.
2. The amounts related to Balance Sheet such as Liability, Advances, Cash & Bank Balance etc. are not shown in the Balance sheet as per the instruction of NPIU.
3. Previous year figures have been regrouped and rearranged to make them comparable with current year figures wherever considered necessary.

3. NIT Agartala

1. **Expenditure booked in the F.Y 2021-22(01.10.21-31.01.2022):-** Fund received from MOE/NPIU for the F.Y. 2021-22 (01.10.2021-31.01.2022) is ₹ 1,29,500.00 (Rupees One lakh twenty nine thousand five hundred) only. Expenditure booked for the F.Y. 2021-22 (01.10.2021-31.01.2022) is ₹ 1,29,500.00 (Rupees One lakh twenty nine thousand five hundred) only.

4. NIT Mizoram

- i) A Memorandum of Understanding was signed between National Institute of Technology, Mizoram and Ministry of Education Government of India on 3rd July,



2017. The project became effective from 3 March 2017 and is expected to be completed by 30th September 2021. No transaction was made upto the date of the MOU signing so the starting date has been considered from 3 July 2017. Vide email dated 13 September 2021, four month grace period has been made available for closing activities.

- ii) The Institute has opened a Bank Account under TEQIP bearing No. SB 36966221981with SBI Bawngkawn branch having the money from NIT general account which they have claimed in PFMS and received vide BP-2017-18-2 in EP04 dated 06/11/2017, though this is not an expense.

IV. CENTRALLY FUNDED INSTITUTES (CFI)

1. Three CFI's have treated Grant as capital in nature and taken it directly to Capital Grant/Capital Reserve in Balance Sheet. The details are as under :-

Sr. No.	Name of CFI	Grant from Government (` in Lakhs)
1.	NIT SURATHKAL	1.35
2.	ISM DHANBAD	0.35
3.	IEST SHIBPUR	0.37
Total		2.07

2. Four CFI's have reported expenditure in 'Income and Expenditure Account' different than the expenditure in 'Statement of Sources and Application of Funds' (excluding differences on account of addition in Fixed Assets). The details are as under:-

S.No.	Name of CFI	Expenditure as per Statement of Source and Application of Funds (` in Lakhs)	Expenditure as per Income & Expenditure (` in Lakhs)	Difference (` in Lakhs)
1	NIT JALANDHAR	1.70	1.25	0.45
2.	NIT, RAIPUR	1.90	1.57	0.33
3.	NIT SURATHKAL	1.35	2.74	(1.39)
4.	NIT CALICUT	1.51	1.14	0.37
Total		6.46	6.70	(0.24)



3. Three CFI's have reported expenditure at point-B of Statement of Reconciliation of Claims to Total Application of Funds different than that reported at point-D of Statement of Source and Application of Funds. The details are as under:

S.No.	Name of CFI	Expenditure as per Reconciliation of Claims to Total Application of Funds (` in Lakhs)	Expenditure as per Statement of Source and Application of Funds (` in Lakhs)	Difference (` in Lakhs)
1.	NIT RAIPUR	1.00	1.90	(0.90)
2.	NIT SURATHKAL	1.36	1.35	0.01
3.	NIT Calicut	1.14	1.51	(0.37)
TOTAL		3.50	4.76	(1.26)

4. **Indian Institute of Engineering Science & Technology, Shibpur**

The Grants received by the Project and expenditure incurred are as follow :-

	Particulars	Current period (01.10.2021 to 31.01.2022) (`)	Previous period (01.04.2021 to 30.09.2021) (`)
A.	Opening Balance	0.00	0.00
B.	Government's Grant Received during the period from October, 2021 to January 2022)	37,701.00	1,45,344.00
C.	TOTAL	37,701.00	1,45,344.00
D.	Expenditure incurred during the period from October, 2021 to January, 2022)	37,701.00	1,45,344.00
E.	Closing Balance as on 31 st January 2022	0.00	0.00

5. **NIT Raipur**

- i) All financial transactions are being made through PFMS portal, Basic controlling documents which are required for audit is not available in PFMS Portal.
 - a. Bank transaction statement of PNB A/c 3702002100031750.
 - b. Expenditure head wise report.
- ii) We observed that ₹ 10325/- expenses booked in account head 1.3.2.5 – Research & Development, through voucher No BP-2019-20-7 on 11.04.2019. Out of the said



voucher ₹ 3325/- is unexpended and the amount is deposited in TEQIP-III SBI account on 18.11.2019. the adjustment was same is not made in M32 Report.

6. ZHCET, AMU Aligarh

- i) During the year ₹ 336612/- were received back from the beneficiaries as remains un-utilised with them out of fund disbursed in the earlier year(s) for incurring administrative expenditures. In the year under report, the same has considered as income.
- ii) Debit balance of ₹ 51,858/- under "AMU (Security Deposit)" has adjusted with the credit balance under "Retention Money" of same amount to rectify the wrong in the earlier year(s).
- iii) "Interest on Late Deposit of TDS" of ₹ 86,545/- and 'Excess TDS Deposit' of ₹ 14,833/-disclosed as assets in the earlier year(s) is now being written off as expenses in the year under report.
- iv) A wrong credit of ₹ 5,000/- by the bank during this year is disclosed as current liability. In the subsequent period, the bank has rectified same by debit the same amount.
- v) Prior Period Items

Sl. No	Nature of Payments	Amount	Debited under
1.	TDS (GST)	30,855/-	Office / Administrative Expenses
2.	TDS (GST)	52,456/-	Office / Administrative Expenses

- vi) The balance with the bank as at the close of the year is subject to confirm by the respective bank.
- vii) Previous year's figures have been regrouped, reclassified, recasted, wherever found necessary.

7. NIT Calicut

- i) There are mismatches between the PFMS and DSS in some of the heads of accounts due to technical issues/glitches.



8. SLIET Sangrur

S. No.	Name of SPIU/ CFIs/ 1.3 Institutions/ NPIU	Expenditure		
		Reported (A)	Disallowable (B)	Net (C=A-B)
1	Sant Longowal Institute of Engineering & Technology TEQIP- III Project, Longowal	51388.00	0.00	51388.00
	Grand Total	51388.00	0.00	51388.00

9. NIT Durgapur

Balances of Loans & Advances, Deposits and other liabilities are subject to confirmation and as certified by the management. An amount of ₹ 29,958/- appears under the head advances. Besides this there is no other Current Assets.

10. NIT Rourkela

- i) In order to register in PFMS (As per TEQIP-III PFMS User Manual) the Institute need to submit bank Account number with the cancelled cheque to the NPIU. For the same the Institute have opened a saving bank account with state Bank of India, NIT campus branch, Rourkela (Bank Account No. 36714661318, TEQIP-III, NIT Rourkela) with the minimum balance of ₹ 10,000/-. The amount deposited for opening of bank account has been shown as consumable under component 1.3.3.1 during F.Y 2017-18. The interest earned from Saving bank A/c of ₹ 358/- during F.Y 2017-18, ₹ 365 during F.Y 2018-19, ₹ 367/- during F.Y 2019-20, ₹ 303 during F.Y 2020-21, ₹ 155 during the half F.Y ended 30th September, 2021 and ₹ 158/- during the period from 01st October 2021 to 31st January 2022 has not been accounted during respective Financial Years. Also Bank charges amounting to ₹ 69 incurred during F.Y 2017-18- has not been accounted. However as the project is completed therefore the Bank Account has been closed as on 31-03-2022 and the closing balance of ₹ 11,637/- was transferred to Plan Fund NIT Rourkela Account.
- ii) There is a difference between PFMS Report and Books of Accounts relating to cumulative expenditure as on 31.01.2022 amounting to ₹ 1,40,88,053/- which is shown as below.

PFMS Report Generation Date	PFMS REPORT	BOOKS OF ACCOUNTS	DIFFERENCE
27-04-2022	6,34,74,812/-	7,75,62,865/-	1,40,88,053/-
	6,34,74,812/-	7,75,62,865/-	1,40,88,053/-

However figures represented in Books of Accounts are correct.




11. NIT Jalandhar

- i) The total Grant received from NPIU MHRD was ₹ 1.70 lacs.
- ii) The TEQIP Phase III NIT Jalandhar has opened saving bank account with SBI and deposited ₹ 10000.00 as advance from NIT Jalandhar during the F.Y. 2017-18. The closing bank balance is for ₹ 10935.75 as on 31.03.2021. These entries have not been shown in financial statements of TEQIP Phase III since account opened.

12. NIT Warangal

- i) During the year an amount of ₹ 1,56,000 and ₹ 4,500 has been paid towards Salaries to an office assistant, and Tally renewal charges out of Teqip-III Funds, with the approval of the Director, NIT and Co-Ordinator, Teqip-III. The same has not been claimed from PFMS.
- ii) These Financial Statements are drawn for 4 months from 01.10.2021 to 31.01.2022.
- iii) In the previous period, payment was made to comsolimitiphys company towards purchase of software without making TDS of ₹ 1,20,728/- . The said amount has been recovered from them and remits to government toward TDS in this period.

V. INSTITUTES

1. Seven Institutes have treated Grant as capital in nature and taken it directly to Capital Grant/Capital Reserve in Balance Sheet. The details are as under:-

S. No.	Name of Institutes	Grant from Government (₹ in Lakhs)
1.	AUCE VISHAKHAPATNAM	2.10
2.	JNTU COLLEGE OF ENGINEERING, ANANTPUR	1.90
3.	JNTU COLLEGE OF ENGINEERING, KAKINADA	0.25
4.	SVUCE TIRUPATI	2.10
5.	PESCE MANDYA	1.68
6.	JNTU COLLEGE OF ENGINEERING, HYDERABAD	1.73
7.	JNTU INSTITUTE OF SCIENCE AND TECHNOLOGY, HYDERABAD	(0.48)
Total		9.28



2. One Institute has reported expenditure at point-B of Statement of Reconciliation of Claims to Total Application of Funds different than that reported at point-D of Statement of Source and Application of Funds. The details are as under:

S.No.	Name of Institutes	Expenditure as per Reconciliation of Claims to Total Application of Funds ₹ in Lakhs)	Expenditure as per Statement of Source and Application of Funds ₹ in Lakhs)	Difference (₹ in Lakhs)
1.	SECUST, COCHIN KERALA	2.03	2.02	0.01
TOTAL		2.03	2.02	0.01

3. **JNTU College of Engineering, Kakinada, Andhra Pradesh**

- i) As per instruction of NPIU, expenditure was meet from Four funds / Sustainability Funds of the Institute.

4. **Delhi Technological University, NCT Delhi**

- i) DTU has not created Sustainability fund as mandated in the Project Implementation Plan (PIP) by transferring 8% of their annual revenue.
- ii) The project Implementing Agency has not prepared a separate set of entity financial statements for the Grace Period ended January 31, 2022 hence we are unable to furnish the desired details.

5. **Birla Vishwakarma Mahavidyalaya, Vallabh Vidyanagar, Gujarat**

- i) Auditors have not physically verified Assets created out of funds utilized and have relied upon the verification made by management and report of internal auditors regarding verification of assets.

- ii) Institute have created Four Funds as per the Guidelines of TEQIP-3 as under:

F.Y.	Source of Fund	Total Amount ₹	Corpus Fund ₹	Faculty Developmen t Fund ₹	Equipment Replacement Fund ₹	Maintenance Fund ₹
17- 18	8% of Total Internal Revenue Generated (IRG)	4,01,254.00	1,00,313.50	1,00,313.50	1,00,313.50	1,00,313.50



F.Y.	Source of Fund	Total Amount (₹)	Corpus Fund (₹)	Faculty Development Fund (₹)	Equipment Replacement Fund (₹)	Maintenance Fund (₹)
	by the Institute (BVM)					
	Total Internal Revenue Generated (IRG) from fees of TEQIP III FDP, WORKSHOP, Conference etc.	1,57,800.00	39,450.00	39,450.00	39,450.00	39,450.00
	TOTAL (2017-2018)	5,59,054.00	1,39,763.50	1,39,763.50	1,39,763.50	1,39,763.50
18-19	8% of Total Internal Revenue Generated (IRG) by the Institute (BVM)	3,51,969.00	87,992.25	87,992.25	87,992.25	87,992.25
	Total Internal Revenue Generated (IRG) from fees of TEQIP III FDP, WORKSHOP, Conference etc.	10,21,830.20	2,55,457.55	2,55,457.55	2,55,457.55	2,55,457.55
	TOTAL (2018-2019)	13,73,799.20	3,43,449.80	3,43,449.80	3,43,449.80	3,43,449.80
19-20	8% of Total Internal Revenue Generated (IRG) by the Institute (BVM)	4,15,687.00	1,03,921.75	1,03,921.75	1,03,921.75	1,03,921.75
	Total Internal Revenue Generated (IRG) from fees of TEQIP III FDP, WORKSHOP, Conference etc.	3,95,497.20	98,874.30	98,874.30	98,874.30	98,874.30




F.Y.	Source of Fund	Total Amount (₹)	Corpus Fund (₹)	Faculty Development Fund (₹)	Equipment Replacement Fund (₹)	Maintenance Fund (₹)
	TOTAL (2019-2020)	8,11,184.20	2,02,796.05	2,02,796.05	2,02,796.05	2,02,796.05
20-21	8% of Total Internal Revenue Generated (IRG) by the Institute (BVM)	3,35,794.00	83,948.50	83,948.50	83,948.50	83,948.50
	Total Internal Revenue Generated (IRG) from fees of TEQIP-III FDP, WORKSHOP, Conference etc.	3,16,201.00	79,050.25	79,050.25	79,050.25	79,050.25
	TOTAL (2020-2021)	6,51,995.00	1,62,998.75	1,62,998.75	1,62,998.75	1,62,998.75
21-22	8% of Total Internal Revenue Generated (IRG) by the Institute (BVM)	5,43,792.00	1,34,048.00	1,39,248.00	1,35,248.00	1,35,248.00
	Total Balance of Four funds as on 31-01-2022	39,39,824.00	9,83,056.10	9,88,256.10	9,84,256.10	9,84,256.10

6. YMCA University of Science & Technology, Faridabad, Haryana

During the year 2018-19, YMCA had deposited amount of ₹ 1,09,86,465 in Fixed Deposit with HDFC Bank Ltd. 50300278058050 (Deposit Account Number) from its own internal sources on account of contribution towards four fund, as mandated in PIP/ FMM of TEQIP III project. The Deposit matured on 10th September 2019 and was received for two years for ₹ 1,18,22,304 inclusive of interest of ₹ 8,35,839. However, due to an inadvertent error the interest amount of ₹ 8,35,839 was shown as interest received from TEQIP III fund and consequently treated as Indirect Income in the Books of Accounts and Financial Statements. Since this interest was earned on Deposit made from Internal Sources of Funds of YMCA, the interest income is not a part of TEQIP III project funds. In order to rectify the above stated error, a rectification entry has been passed in the books of accounts on 31.01.2022 whereby interest amount has been reduced from Excess of Income over Expenditure account with the corresponding credit to Loan from YMCA account.



7. **University Institute of Engineering and Technology (UIET), Kurukshetra University, Kurukshetra, Haryana**

UIET has incurred Total Expenditure of ₹ 713.98 Lakhs till 31st January, 2022 against Total Sanctioned Grant of ₹ 701 Lakhs (inclusive of ₹ 1 Lakh for Salary in Grace period) under TEQIP-III Project. UIET has refunded an amount of ₹ 10.47 lakhs to Central Pool Account and paid ₹ 2.51 lakhs through Corpus funds of Institute.

8. **PES College of Engineering, Mandya, Karnataka**

- i) The Financials have been prepared for the Period 1st April, 2021 to 31st January, 2022.

Particulars	As at 31 st January 2022
Statutory Audit	₹ 17,500/-
Total	₹ 17,500/-

Note: - Statutory audit fees excluding GST amount

9. **University Department of Chemical Technology, North Maharashtra University, Jalgaon, Maharashtra**

In the referred period Accounting of project is not done as per the accounting standards. Following are the major Accounting Standard which is not followed in the accounting of project:-

- i) **AS 1 Disclosure of Accounting Policies:**-No any separate disclosure is made in the financial statements on the following of accounting policies.
- ii) **AS 2 Accounting of inventory:** - As per AS 2 all the stocks should be recorded properly in the books of accounts by using appropriate method of accounting. In our audit, we found that all expenses are recorded under revenue head as per the guidelines of the project hence no any stock register is maintained.
- iii) **AS 9 Revenue Recognition:** - As per AS 9 Interest Revenue to be recognized on Accrual. It is observed the said policy not followed. Interest/ Accrued interest on Bank FD not recorded in the books of accounts.
- iv) **AS 10 Property, Planted Equipment:** - As per AS 10 all the property plant and equipment's should be recorded in the books of accounts as Property, Plant and Equipment and yearly depreciation should be provided in the books of accounts but as per the guidelines provided in TEQIP-III manual, procurement of plant is recorded as revenue expenditure and no depreciation is provided on such assets.
As per the Project Guidelines Fixed Assets are shown under the Revenue side in Income & Expenditure Account & not under the Asset side in the Balance Sheet.



Assets created out of the project are accounted at cost. Cost includes all expenditure necessary to bring the asset to its working condition for its intended use.

- v) **AS 12 Government Grant:** - All the funds used in the project are provided by the World Bank and this fund is in the nature of grant. Grant received from World Bank is having some obligations. Such grant should be recorded as per AS 12 issued by ICAI.

Grant Accounting: - Since the Direct Transfer of Fund to the beneficiary is done through the PFMS, the institutes are not getting any fund directly, therefore, the expenditure incurred as per the PFMS shall be considered as grant received and accounted for accordingly after reconciling the figures.

- vi) **AS 26 Intangible Assets:** -As per AS 26 assets generated in the R&D should be recorded in the books of accounts as an intangible asset and should be amortize during the life of intangible assets (max.10years). During the audit we observe that some results of R&D may generate some patents and the application for patent registration is also filled. Patents should be recorded in the books of accounts after proper registration and legal acceptability of patent.

- vii) **AS 29Provisions, Contingent Liability and Contingent Assets:** - As informed to us there is no contingent liability in respect of claims against the project not acknowledged as debt.

10. PEC University of Technology, Chandigarh

- i) Since the Direct Transfer of Fund to the beneficiary is done through the PFMS, the institutes are not getting any funds directly, therefore, the expenditure incurred as per the PFMS shall be considered as grant received and accounted for accordingly after reconciling the figures.
- ii) As per MOU between MOE and Institute, each year 8% of total revenue (as defined by the PIP) earned by the Institute is to be set aside into Sustainability Fund (Four Funds), to be used to sustain project activities after the project closes, subject to the provision of the PIP. This year since the project was implemented for 6 months only (1st October to 31st January 2022) the contribution made by the institute is 4% of its total revenue. There is no further contribution for the period 1st Oct 2021 to 31st Jan 2022 as the project was operational upto 30 September only. Fund status of PEC share for project sustainability is outlined below:

Particulars	Amount (INR)
Opening Fund (including interest received on PEC Contribution) as on 1 April 2021	90,099,000
Add: Funds received during 1 April to 30 September 2021	15,280,000



iii) Other Remarks

- a) As per clarification received from NPIU, interest income earned on contribution received from PEC also forms part of corpus. Thus, the current year interest income i.e. ₹ 3,113 has not been reported in the income & expenditure but has been made part of PEC contribution under Schedule -I.
- b) That TEQIP Project being part of the Institute doesn't have separate Permanent Account Number (PAN) and Tax Account Number (TAN). That the institute is identified by PAN - AABTP1179L and TAN - PTLP15304C. Goods and Service Tax Number (GSTN) for the purpose of deduction of Tax Deducted at Source (TDS) under GST is 04AABTP1179L1DN.

11. University Institute of Chemical Engineering and Technology, Punjab University, Chandigarh

- i) The Institute has a budget allocation of ₹ 5.67 crore during the project life.
- ii) Total expenditure during the April 21 to January 2022 was ₹ 7,37,528/- divided into component wise as prescribed by NPIU.

12. University College of Technology, Calcutta

- i) The audit Fees amounting ₹ 76,700 for the Internal Auditor and Statutory Auditors have been directly paid by NPIU and the same is not included in the books of accounts of the project although the said payment has been reflected in Monthly Financial Management Report under Component 1.3.2 Academic Process under subcomponent Services 1.3.2.10.
- ii) The fee for Internal Audit of ₹ 47,200 and for Statutory audit of ₹ 29,500 for the grace period for 1st October 2021 to 31st January 2022 is payable directly by NPIU.

13. Faculty of Engg & Tech - Jadavpur Univ, Jadavpur, West Bengal

- i) Funds amounting to ₹ 9,60,000 received from Jadavpur University main fund for running TEQIP programme from June 2021 to March 2022 to support manpower involvement theron. Closing balance as on 31st January, 2022 is ₹ 3,49,474 is lying in the bank account.
- ii) Project to date expenditure as per Statement of Sources and Applications of Funds Report amounting to ₹ 10,82,40,127 differs with Project to date expenditure reflected in PFMS Statement (According to M-32 Report) amounting to ₹ 9,64,24,270.



VI. NATIONAL PROJECT IMPLEMENTATION UNIT

1. Amount refunded by institutes as excess Grant Drawn on account of Research & Development project and other expenses amounting to ₹ 1,14,826 in the Bank account of NPIU rather than Central pool Account. NPIU has considered the above amount in Grant received; accordingly, there is Excess Grant shown in Income and Expenditure in comparison to PFMS report.

2. Collaborative Research Scheme

- i) NPIU has received ₹ 2,00,62,679 in PNB bank account as Unspent Balance of Collaborative Research on the basis of Utilization certificate submitted by various institutes. This refund has been deducted from the expenditure under the respective sub-component, as expenditure was booked on the basis of release of Grant by NPIU.
- ii) Three Institutes, even though have submitted Utilization certificates, are yet to refund the Unspent balance mentioned therein. The details are as under:-

S.N.	Institute Name	Unspent Balance (₹)
1	MBM Jodhpur, Rajasthan	55,800
2	HBTU Kanpur, Uttar Pradesh	1,27,615
3	FET MJP Bareilly, Uttar Pradesh	18,78,027
	Total	20,61,442

3. NPIU had released total payment of ₹ 1178627 on 31st January, 2022 for availing Cloud Services from National Informatics Centre Services Inc., being up to date charges. However, in absence of any final Tax Invoice for ₹ 443715 from National Informatics Centre Services Inc., the same has been treated as Advances to Vendors.
4. Travelling Exp. to the tune of ₹ 14,97,101, pertaining to periods prior to 1st April 2021, have been booked in the ensuing audit period due to delayed booking of invoices and settlement of account of IRCTC Ltd.
5. During physical verification by internal auditor on 23.11.2021, Cash available in Cash box was ₹ 220 only instead of ₹ 15,645 as per Books of Accounts. Since the previous accountant expired due to COVID-19, NPIU will be taking necessary action to recover the amount from terminal benefits of the employee.
6. Details of Advances issued but pending settlement for more than one year are as under:-

S.N.	Name	Amount (₹)	Advances Pending since
1	Balmer Lawrie & Co.	4,54,502	03-02-2020
2	IRCTC Ltd.	1,45,032	2017-18



7. Detail of Outstanding payments not cleared for more than One year are as under:-

S.N.	Name	Amount (₹)	Outstanding Since
1	Jaspal Tourist Services	1,508	2017-18
2.	Anil Kumar	13,787	May, 2018
3.	Kuldeep Kr. Sharma	230	2017-18
4.	Yadesh Kumar	590	2017-18
5.	Ashwini Kr. Sharma	2,338	May, 2018
6.	Edcil India Ltd.	9,845	2017-18
7.	Ramendra Kumar	185	2017-18
8.	Quality Council of India	4263	

8. Following Expenditure has been booked on the basis of Unaudited Utilisation Certificates supplied by the respective Institutes/ Agencies/ Authorities:-

S.N.	Expenditure Head	Amount (₹)	Name of Implementing Agency/ Authority
1	Hiring of 1 FMP	5,18,334	National Informatics Centre Services Inc.
2.	Student Learning Assessment	4,31,70,750	AICTE

9. Reconciliation of difference in expenditure between Books of Accounts (excluding refund received against unspent balance from institutes under Collaborative Research Scheme (CRS) head and PFMS Portal is pending. This reconciliation needs to be done on priority basis.

10. Previous year's figures have been regrouped or reclassified wherever, considered necessary.

VI. Ed.CIL India Ltd.

1. EdCIL has reported expenditure at point-B of Statement of Reconciliation of Claims to Total Application of Funds different than that reported at point-D of Statement of Source and Application of Funds. The details are as under:

S. NO	Name of SPIU	Expenditure as per Reconciliation of Claims to Total Application of	Expenditure as per Statement of Source and Application of Funds	Difference (₹ in Lakhs)

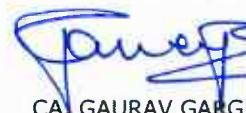


		Funds (₹ in Lakhs)	(₹ in Lakhs)	
1.	EdCIL	727.29	727.28	0.01
	TOTAL	727.29	727.28	0.01

1. An amount of ₹ 1,28,86,626/- is available under Faculty Development Program as on 01st January 2022.
2. The statements have been prepared on the basis of extracts from the audited financial statements submitted by Ed.CIL (India) Limited to Ministry of Education, Govt. of India, on Mercantile system of accounting. Now these financial statements have been redrafted in accordance with the Performa prescribed by the World Bank in Financial Management Manual date November 2014.
3. Fixed Assets acquired prior to April 1, 2011, have been capitalized. However, w.e.f. 1st April 2011, the assets acquired have been transferred to Income & Expenditure Account as prescribed by the Financial Management Manual.


 Uzma Naz Ansari
 Consultant (Finance)
 MERITE TSG


 Dr. Jagdish Chander
 Sr. Consultant
 MERITE TSG

For G. R. GARG & COMPANY,
 Chartered Accountants
 FRN - 000214N

 CA GAURAV GARG
 (Partner)
 M. No. - 097327



Place: New Delhi
 Date: December 06, 2022

SCHEDULE A

LIST OF CONSTITUENTS OF TEQIP-III PROJECT FOR THE PERIOD 01st OCT 2021 TO 31st JAN 2022

Centrally Funded Technical Institutes	
1	National Institute of Technology Agartala
2	National Institute of Technology Srinagar
3	Indian Institute of Information Technology, Manipur
4	Indian Institute of Information Technology Guwahati
5	National Institute of Technology Uttarakhand
6	National Institute of Technology Meghalaya
7	National Institute of Technology Manipur
8	National Institute of Technology Sikkim
9	National Institute of Technology Mizoram
10	National Institute of Technology Arunachal Pradesh
11	National Institute of Technology Nagaland
Centrally Funded Institutions	
1	National Institute of Technology Patna
2	National Institute of Technology Jalandhar
3	National Institute of Technology Raipur
4	Sardar Vallabhbhai National Institute of Technology Surat
5	National Institute of Technology Kurukshetra
6	National Institute of Technology Silchar Assam
7	Maulana Azad National Institute of Technology Bhopal
8	National Institute of Technology Durgapur
9	National Institute of Technology Surathkal
10	Indian School of Mines Dhanbad
11	National Institute of Technology Calicut
12	Visvesvaraya National Institute of Technology Nagpur
13	National Institute of Technology Rourkela
14	Malviya National Institute of Technology Jaipur
15	National Institute of Technology Trichy
16	National Institute of Technology Warangal



17	Motilal National Institute of Technology Allahabad
18	Zakhir Hussain College of Engineering and Technology Aligarh Muslim University, Aligarh
19	Indian Institute of Engineering Science and Technology Shibpur
20	National Institute of Technology Jamshedpur
21	Sant Longowal Institute of Engineering and Technology Sangrur

Institutes

1	Basaveshwar Engineering College Bagalkot Karnataka
2	AU College of Engineering Visakhapatnam, Andhra Pradesh
3	JNTU College of Engineering Anantapur, Andhra Pradesh (Institute)
4	JNTU College of Engineering Kakinanda, Andhra Pradesh (Institute)
5	SVU College of Engineering Tirupathi, Andhra Pradesh
6	Birla Vishwakarma Mahavidyalaya, Vallabh Vidyanagar, Gujarat
7	University Institute of Engineering and Technology, Kurukshetra University, Kurukshetra, Haryana
8	H.K.E.'S PDACOLLEGE of ENGINEERING, GULBARGA, KARNATAKA
9	Malnad College of Engineering, Hassan, Karnataka
10	National Institute of Engineering Mysore, Karnataka
11	PES College of Engineering Mandya, Karnataka
12	School of Engineering, Cochin University of Science and Technology, Cochin, Kerala
13	College of Engineering Pune Maharashtra
14	Sri Jayachanmarajendra College of Engineering, Mysore, Karnataka
15	BVB's Sardar Patel College of Engineering Mumbai, Maharashtra
16	Government Engineering College Aurangabad Maharashtra
17	Government College of Engineering, Karad Maharashtra
18	Institute of Chemical Technology Mumbai, Maharashtra
19	Walchand College of Engineering Sangli Maharashtra
20	Alagappa Chettiar College of Engineering and Technology, Karaikudi, Tamil Nadu
21	Coimbatore Institute of Technology, Coimbatore, Tamil Nadu
22	Government College of Engineering Salem Tamil Nadu
23	Government College of Technology Coimbatore, Tamil Nadu
24	Thiagarajar College of Engineering Madurai, Tamil Nadu




25	JNTU College of Engineering Hyderabad Telangana (Institute)
26	JNTU Institute of Science and Technology, Hyderabad, Telangana (Institute)
27	University College of Engineering, Osmania University Hyderabad, Telangana
28	Maulana Abdul Kalam Azad University of Technology, West Bengal, Kolkata
29	Faculty of Engineering and Technology, Jadhavpur University, Jadhavpur, West Bengal
30	University College of Technology, Calcutta University West Bengal
31	PSG College of Technology, Coimbatore, Tamil Nadu
32	Delhi Technological University NCT Delhi
33	Faculty of Engineering and Technology, Deen Bandhu Chotu Ram University of Science and Technology, Murthal, Haryana,
34	Faculty of Engineering and Technology, Guru Jambheshwar University of Science and Technology, Hissar, Haryana
35	YMCA Institute of Engineering, Faridabad, Haryana
36	BMS College of Engineering, Bangalore Karnataka
37	BVB College of Engineering and Technology Hubli, Karnataka
38	Ambedkar Institute of Technology, Bangalore Karnataka
39	Department of Technology, Shivaji University, Kolhapur, Maharashtra
40	Govt. College of Engineering, Jalgaon, Maharashtra
41	SGSS Nanded, Maharashtra
42	University Department of Chemical and Technology, North Maharashtra University, Jalgaon, Maharashtra
43	Veermata Jijabai Technological Institute, Matunga, Maharashtra
44	Government College of Engineering, Bargur, Tamil Nadu
45	PEC University of Technology Chandigarh
46	University Institute of Chemical Engineering and Technology, Punjab University, Chandigarh
47	University Institute of Engineering and Technology, Punjab University Chandigarh
48	Pondicherry Engineering College, Puducherry
49	Guru Nanak Dev Engineering College, Ludhiana
50	Faculty of Science, Kurukshetra University, Kurukshetra

Affiliated Technical Universities



1	Visvesvaraya Technological University, Karnataka
2	Dr. Baba Saheb Ambedkar Technological University, Lonere, Maharashtra
3	Jawahar Lal Technological University, Hyderabad, Telangana
State Project Implementation Unit	
1	SPIU, Orissa
2	SPIU, Bihar
3	SPIU, Jharkhand
4	SPIU, Himachal Pradesh
5	SPIU, Chhattisgarh
6	SPIU, Madhya Pradesh
7	SPIU, Uttarakhand
8	SPIU, Uttar Pradesh
9	SPIU, Jammu and Kashmir
10	SPIU, Andaman & Nicobar
11	SPIU, North East
12	SPIU, Rajasthan
13	Non-Focus SPIU, Andhra Pradesh
14	Non-Focus SPIU, Karnataka
15	Non-Focus SPIU Maharashtra
16	Non-Focus SPIU Tamil Nadu
17	Non-Focus SPIU Haryana
ED.CIL India Ltd.	
National Project Implementation Unit (NPIU)	




SCHEDULE B

**TECHNICAL EDUCATION QUALITY IMPROVEMENT PROGRAMME
(TEQIP) PHASE-III FOR THE PERIOD 01st OCT 2021 TO 31st JAN
2022**

**LIST OF MATTERS REFERRED TO IN PARA 6 OF OUR REPORT DATED NOVEMBER
30, 2022 ON THE CONSOLIDATION OF FINANCIAL STATEMENTS**

S.NO	CONTENT	SCHEDULE	PAGE NO.
1	Qualifications in Other Auditors Reports	B.1	38
2	Emphasis of Matter in Other Auditors Reports	B.2	39-44
3	Other Matters in Other Auditors Reports	B.3	45-118
4	Other observation on Consolidation Statement and Reports of Other Auditors	B.4	119-128
5	Date of Audit Reports of CFIs, ATUs, CFTIs, Institutes and SPIUs, NPIU and Ed.CIL India Ltd.	B.5	129-131
6	FMR Expenditure Incurred by Implementing Entities	B.6	132-136
7	Key Observation of Other Auditors	B.7	137-227
8	Management Letter issued by Other Auditors	B.8	228-248



**Schedule B.1 to Report on Consolidation of Financial Statements of TEQIP-
III Project**

**Qualification of Other Auditors on Financial Statements for the period 01st
October 2021 to 31st January, 2022**

I. Institutes

1. Faculty of science KUK Haryana

Except Institute is following the cash method of accounting which is prescribed by NPIU thus the Institution do not follow "Accrual" system of accounting. This is not in conformity with Accounting Standard 1 (Discloser of accounting policies) issued by the ICAI which requires that books of account should be maintained on accrual basis.

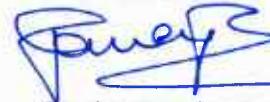
II. Edcil India Limited

1. The Company has not done any physical verification of Fixed Assets at the year-end 31.01.2022. Hence, we are unable to comment on the existence & variation, if any. This matter was also qualified in our report and the report of the predecessor auditors on the financial statements for the previous year(s).
2. Attention is invited to the difference of ₹ 13.98 Lakhs in amount reflected in Note -2 amounting to ₹ 52.88 lakhs vis-à-vis amount reflected in Statement of Sources & Applications of Fund amounting to ₹ 66.86 Lakhs.

For G. R. GARG & COMPANY,

Chartered Accountants

FRN - 000214N



A. GAURAV GARG

(Partner)

M. No. - 097327



Place: New Delhi

Date: December 06, 2022

**Schedule B.2 to Report on Consolidation of Financial Statements of TEQIP-III
Project**

**Emphasis of Matters of Other Auditors on Financial Statements for the period 01st
October 2021 to 31st January, 2022**

I. We draw attention to Schedule 10 Accounting policies and Notes to Accounts to the PFS describing the basis of accounting. The PFS prepared by the Project Implementing Agency reflect the operations, resources and expenditures related to this Project. As a result, these special purpose financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

II. Institutes

1. PES College of Engineering Mandya, Karnataka

On checking of Financial Management Report, we noted that total expenditure incurred for whole of the project is ₹ 3,98,355/- for the financial year 2021-22. Details are given below:-

Head of Expenditure	01-Apr-2021 To 30- Sep-2021	01-Oct-2021 to 31-Jan-2022	Total cumulative expenditure for the year (2021-22)
Consultancy Services	69,915	68,440	1,38,355
Operating Cost	1,60,000	1,00,000	2,60,000
Total	2,29,915	1,68,440	3,98,355

2. Maulana Abdul Kalam Azad University of Technology, West Bengal

- Key areas of weaknesses as observed in Internal Audit Report have to duly implemented.
- The expenses incurred in relation to the project were borne directly by National Project Implementation Unit (NPIU) through the Public Financial Management System (PFMS), and there was no separate Bank Balance in TEQIP-III and hence, no requirement of Bank Reconciliation Statement.

3. Faculty of Engineering & Technology, Jadavpur University

We draw attention to Note B (5) to the Project Financial Statements relating to differences in Project to date expenditure as per Statement of Sources and Applications of Funds Report with the reports generated from PFMS. The reports generated from PFMS also shows different cumulative expenses on different dates.



4. University College of Technology, Calcutta

- a) We draw attention to Note No. A of Significant Accounting Policies and Notes to Accounts attached to the PFS describing the basis of accounting. The PFS prepared by the project Implementing Agency to reflect the operation, resources and expenditure related to the project. As a result, those special purpose financial statements may not be suitable for the another purpose.
- b) The Agreement for implementing the project has not been provided for our verification.
- c) The Cumulative expenditure of the project since inception as per Monthly Financial Management Report has not been reconciled as on 31st January, 2022 with the books of Accounts.
- d) We draw attention to Point No. 1 of Note No. C "other notes" of Significant Accounting Policies and Notes to Accounts that the Project is being carried on as per the guidance issued by NPIU for the grace period of the project.
- e) We draw attention to Point No. 3 of Note No. C "Other notes" of Significant Accounting Policies and Notes to Accounts that the Audit Fees amounting ₹ 76,700 for both the internal and Statutory Auditors for the period from 1st April 2021 to 30th September 2020 have been paid directly by NPIU and the same is not included in the books of accounts of the project although the same is reflected in Monthly Financial Management Report under Component 1.3.2 Academic process under subcomponent Services 1.3.2.10.

III. CENTRALLY FUNDED INSTITUTES 1.3

1. MANIT Bhopal

During the course of Audit it is come to our notice that the TQUIP -3 Project is completed and NPIU has allowed grace period from 1st October 2021 to 31st January 2022 for settlement of accounts, at the time of closing of Books of accounts management passed certain entries which is balances appearing in other heads totaling to ₹ 116923.00 have also been transferred to MANIT Main Account and balance sheet prepared after giving effect of above entries thus the balance(s) appearing in the balances sheet under various heard are Nil and post transfer of balance(s) / assets to MANIT Main Account.

2. NIT Jamshedpur

we would like to draw attention to the following observations without qualifying our opinion in this regard :

- i) TDS was deducted during the financial year as per guidelines under income tax act 1961/ GST.



- ii) Fixed Asset Register and Advance Register has to be maintained properly as per Section 6 "Financial Accounting" of Financial Management Manual.
- iii) Web Based Procurement Management Support System (PMSS) process as per the Procurement Arrangement under Procurement Manual was followed.
- iv) Observations reported under Internal Audit should be compiled and addressed by SPFU.
- v) There is need to strengthen internal control over books of accounts.

3. NIT Calicut

We also draw attention to Note 2 to the Project Financial Statements describing the basis of accounting. The Project Financial Statements is prepared by the Project Implementing Agency to reflect to operations, resources and expenditures related to this project. As a result, these special purpose financial statements may not be suitable for another purpose.

IV. STATE PROJECT IMPLEMENTATION UNIT

1. Uttar Pradesh

CONSOLIDATED AUDIT OBSERVATIONS

A. GENERAL

- a) We have observed that there is inherent unpreparedness in maintenance of Accounts in units and timely & correct accounting of transactions/PFMS. It needs strengthening of accounting system for better controls & presentations of financial statements.
- b) We are still not sure/ provided with compliances of internal audit observations which in few cases were being audited side by side of statutory audit, making it ineffective for necessary timely corrections. We believe that unit management will take necessary steps for timely completion of internal audit process before start of statutory audit.
- c) Summary of Un-adjusted Advances, Un-paid Liabilities & Bank Balances pending with the Project Institutes as on 31-01-2022:

i) Bank Balances as on 31-01-2022:

S. No.	Name of Institute	Amount in (₹)
1.	Kamla Nehru Institute of Technology, Sultanpur	5,14,812.03
2.	MMM University of Technology, Gorakhpur	5,87,895.00
3.	IET Bundelkhand University Jhansi	1,33,801.20
4.	Institute of Engineering & Technology, Agra	85,883.60
5.	Rajkiya Engineering College, Ambedkar Nagar	2,500.72




6.	State Project Implementation Unit	1,180.00
7.	Dayalbagh Education Institute, Agra	10,000.00
	TOTAL	13,36,072.55

ii) Un-adjusted advances as on 31-01-2022:

S. No.	Name of Institute	Amount in (₹)
1.	Budelkhand Institute of Engineering & Technology, Jhansi	14,08,707.00
2.	MMM University of Technology, Gorakhpur	20,000.00
	TOTAL	14,28,707.00

iii) Un-paid liabilities as on 31-01-2022:

S. No.	Name of Institute	Amount in (₹)
1.	Kamla Nehru Institute of Technology, Sultanpur	5,14,812.03
2.	MMM University of Technology, Gorakhpur	2,47,192.00
3.	IET Bundelkhand University Jhansi	1,33,801.20
4.	Institute of Engineering & Technology, Agra	85,883.60
5.	Rajkiya Engineering College, Ambedkar Nagar	2,500.72
6.	State Project Implementation Unit	1,580.00
7.	Dayalbagh Education Institute, Agra	10,000.00
8.	Budelkhand Institute of Engineering & Technology, Jhansi	14,08,707.00
9.	FET MJP Rohilkhan University, Bareilly	2,51,136.00
	TOTAL	26,55,612.55

d) On the basis of compilation of Statutory Audit Reports & Compilation Reports of all the 18 project institutes, we report that amount mentioned in the below table are still lying with the respective institutes (in form of Bank Balances, un-settled advances & un-paid liabilities), as un-utilized funds overdrawn over and above expenditure/liability and since the TEQIP-III project activity has been closed hence NPIU should make the recovery against these funds:

S. No.	Name of Institute	Un-Utilized Funds (₹)
1.	Kamla Nehru Institute of Technology, Sultanpur	8,61,472.03
2.	MMM University of Technology, Gorakhpur	6,07,895.00
3.	IET Bundelkhand University Jhansi	1,33,801.20
4.	Institute of Engineering & Technology, Agra	85,883.60
5.	Rajkiya Engineering College, Ambedkar Nagar	2,500.72
6.	State Project Implementation Unit	1,180.00



e) Summary of existence of pending and un-settled audit observations and comments given in "Emphasis of Matter" para as on 31-01-2022:

S. No.	Name of Institute	Pending Observation as on 31-01-2022
1.	Bundelkhand Institute Of Engineering & Technology, Jhansi	Yes
2.	Dr. APJ Abdul Kalam Technical University, Lucknow	NIL
3.	Dayalbagh Educational Institute (Deemed University), Agra	Yes
4.	FET MJP Rohilkhand University, Bareily	Yes
5.	Hacourt Butler Technical University (HBTU), Kanpur	Yes
6.	Institute Of Engineering & Technology, Bundelkhand University, Jhansi	Yes
7.	Institute Of Engineering & Technology, Dr Br Ambedkar University, Agra	Yes
8.	Institute Of Engineering & Technology, Faizabad	NIL
9.	Institute Of Engineering & Technology, Lucknow	Yes
10.	Kamla Nehru Institute Of Technology, Sultanpur	Yes
11.	MMM University Of Technology, Gorakhpur	Yes
12.	Rajkiya Engineering College, Ambedkar Nagar	Yes
13.	Rajkiya Engineering College, Azamgarh	NIL
14.	Rajkiya Engineering College, Banda	NIL
15.	Rajkiya Engineering College, Bijnor	NIL
16.	State Project Implementation Unit, Lucknow	Yes
17.	Uma Nath Singh Institute Of Engineering & Technology, Jaunpur	Yes
18.	Uttar Pradesh Textile Technology Institute, Kanpur	Yes

2. Chhattisgarh

We to draw attention to note mentioned below to the PFS describing the basis of accounting. The PFSA prepared by the project Implementing Agency to reflect the operations, resources and expenditures related to this project. As a result, these special purpose financial statements may not be suitable for another purpose. We would like to draw attention to the following observations without qualifying our opinion in this regard:

-

Chhattisgarh Swami Vivekanand Technical University-Newai, Dist-Durg (C.G.)

TEQIP Bhilai has taken an advance / loan amounting to ₹ 5000 from CSVTU Bhilai in the year 2017 for depositing the initial amount at the time of opening of TEQIP bank account. The amount is since been held in the account since then and the interest earned on such



amount has been duly recognized as interest income in the financial statements in all the previous years starting from F.Y. 2017-18 till 31.01.2022.

As of 31.01.2022 (i.e. the closure of TEQIP Project/ scheme, the closing bank balance stands at ₹ 6471.00 of which ₹ 5000 pertains to a loan from CCSVTU Bhilai against the loan (₹ 5000) taken from them along with the interest amount, however, there was no specific head in the financial statement format for booking expenses related to Interest (₹ 1471), hence the same has been booked under the "Office Expenses".

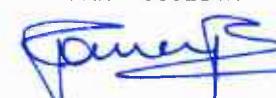
V. National Project Implementation Unit (NPIU)

1. We draw attention to Note 1 and 3 of Significant Accounting Policies to the PFS describing the basis of accounting. The PFS prepared by the Project Implementing Agency reflect the operations, resources and expenditures related to this Project. As a result, these special purpose financial statements may not be suitable for another purpose.
2. We draw attention to Note 9 of Notes to Accounts to the PFS highlighting the need for reconciliation of difference in expenditure between PFMS Portal and books of accounts.
3. We draw attention to Notes 4(ii), 8 and 9 of Notes to Accounts to the PFS highlighting the unspent balance receivable from the Institutes and advances remaining unsettled for unduly long period.

Our opinion is not modified in respect of any of the above stated matters.

For G. R. GARG & COMPANY,
Chartered Accountants

FRN - 000214N


CA. GAURAV GARG
(Partner)

M. No. - 097327



Place: New Delhi

Date: December 06, 2022

Schedule B.3 to Report on Consolidation of Financial Statements of TEQIP-III Project

Other Matters of Other Auditors on Financial Statements for the period 01st October 2021 to 31st January, 2022

I. Institutes

1. Faculty Of Engineering And Technology, Deen Bandhu Chotu Ram University Of Science And Technology, Mурthal

The project implementing Agency has not prepared a separate set of entity financial statements for the Grace Period ended January 31, 2022, hence we are unable to furnish the desired details.

2. YMCA Institute of Engineering, Faridabad, Haryana

The project implementing Agency has not prepared a separate set of entity financial statements for the Grace Period ended January 31, 2022, hence we are unable to furnish the desired details.

3. Delhi Technical University, Delhi

a) The project implementing Agency is under the process of preparing a separate set of entity financial statements for the Grace Period ended January 31, 2022, hence we are unable to furnish the desired details.

b) Since there were no financial transactions made during the Grace period for the services rendered and/ or goods delivered before the close date of the project i.e. 30th September, 2021, no Internal Audit was conducted for the Grace Period, as per the instructions of NPIU.

c) Report on Other Legal and regulatory Requirements

DTU has not created Sustainability fund as mandated in the Project Implementation Project (PIP) by transferring 8% of their annual revenue.

4. University Department of Chemical and Technology, North Maharashtra University, Jalgaon

Following are the observations on the financial management records, systems and controls that were examined during the course of audit;

a) **Income Tax TDS and GST TDS:** - TDS provisions are applicable to the UICT but the record of remittance of TDS is not available as it is maintained with mother institution KBC NMU. Copies of those returns were not available for verification with UICT.



b) Internal Audit: - Independent Internal Auditor was appointed for this period.
We have taken into consideration the report & finding reported by them.

c) Insurance: - Insurance for various assets should be taken department to mitigate the risk contingencies and related uncertainty.

d) Budget: -There is no policy in place for preparation of Yearly Budget. The Yearly Budgets must be prepared before conducting any activities. By preparing the budgets various unreasonable expenses will be avoided & it will also help in making comparative analysis of the actual spending with the budgeted spending.

e) Bank Accounts, Fixed Deposit, Interest & Other Credits: -Following are the bank accounts& Details of Fixed Deposits of University Institute of Chemical Technology KBC NMU for which separate account details are maintained but not reflected anywhere in TEQIP-III & having balances as on 31.01.2022.

The Short Summary for Above as reported below:-

i. **Bank Accounts Details:-**

Sr. No.	Account No.	Name Of Fund	Balance as on 31.01.2022 (In ₹)
1	3268914598	Maintenance Fund	6,67,347
2	3268913946	Corpus Fund	6,80,671
3	3268914292	Faculty development Fund	6,65,996
4	3268914430	Equipment Replacement Fund	6,68,705
5	3268915127	General Fund	3,18,320
TOTAL			30,01,039

ii. **FD Accounts, Interest & TDS Details:-**

Sr. No.	Account No.	Name Of Fund	Amount Reinvested as on 31/08/2021	Difference in Maturity Amount and Amount Re-invested	Maturity Amt. @ 4.90 Date 31/08/2022
1	3631294355	Fixed Deposit	9,81,644	48,992	10,30,636
2	3631294480	Fixed Deposit	9,81,644	48,992	10,30,636
3	3631294457	Fixed Deposit	9,81,644	48,992	10,30,636
4	3631294571	Fixed Deposit	9,81,644	48,992	10,30,636
TOTAL			39,26,576	1,95,968	41,22,544



TDS & FD Interest: -

Interest on the above Fixed Deposit, Deposit Amount and TDS deducted thereon is not recorded in TEQUIP Books.

f) Previous Year Balances: -Previous year balances are taken as per the Audited Balance sheet of 31st March 2021.

g) Procurement Procedures: -As per the procurement manual the Institute is authorized to order the purchases up to ₹ 50 Lakhs by calling the quotations only. But no such payment or procurement found during the period under Audit.

h) Saving Interest and Other Credit Balance: - Saving interest of ₹ 20,146 from various bank accounts is not shown in books of accounts. There is no clarity regarding recording the same in the books of accounts.

i) Expenses: -

Sr. No.	Particulars	Amount ₹	Remarks
1	Professional Tax Deduction	Total salary paid - ₹ 79,200	Professional Tax is deducted from eligible employees.

j) Other Observations :-

Sr. No	Observations	Recommendations
1	Compliance to previous Audit Reports	All the irregularities identified during the previous audit are rectified by the department. Except – On all Fixed Deposits, TDS ₹ 49,068/- is deducted but the same is not reflecting in form 26AS. (Fixed Deposit maturity date : 31/08/2020 For Financial Year Ended on 31 st March 2021 CBI, KBCNMU Campus, Jalgaon-425001). Also TDS is required to recover from mother institution KBCNMU Jalgaon.
2	Bank Balances	Proper guidance should be called from the Distributing authority for the treatments of bank balances of the fund of TEQIP- III.
3	TDS	Bank has not Deducted TDS on interest on Fixed Deposit till 31/01/2022, which may get deducted after 31/03/2022 and if so TDS is required to recover from mother institution KBCNMU Jalgaon.



5. School of Engineering, Cochin University of Science of Technology, Cochin, Kerala

Report on Other Legal and Regulatory Requirement

According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified in the internal financial control system and therefore also on their operating effectiveness as at January 31, 2022.

Sustainability Fund

As per the Finance Manual it has been observed that the Institute is obliged to contribute 2% of the total revenue of the institute into each of the four funds (ie, 8% of total revenue) namely the Corpus Fund, Equipment Replacement Fund and Maintenance Fund and Faculty Development Fund. It is observed that institution has transferred only 2% of the total revenue relating to the financial year 2017-18 into the four funds.

Funds received from NPIU

There is no confirmation of amount received from NPIU. Amount spent as per EP04 is shown as Grant received from NPIU.

Transfer of Grant to Beneficiary

Apart from direct transfer of Grant from PFMS to beneficiary's account, some amounts are transferred from Institutes Bank account which are paid into Institute's bank account by the NPIU.

6. Institute of Chemical Technology, Mumbai, Maharashtra

Report on Legal & Other Regulatory requirements

During the year there has been a change in the accounting policy in accounting for fixed assets. The assets procured during the year have been transferred to the Income & Expenditure account as per guidelines provided. The fixed assets procured in earlier years continue to appear under the Fixed Assets in the Balance Sheet.

7. Walchand College of Engineering, Sangli, Maharashtra

- Since all the payments of the project are done through PFMS, the Project Institution has discontinued the use of the Bank account (No.150710100021239) for Project transactions. This bank account was shown in Balance Sheet of project till last year. The bank balance as on 31st January 2022 was 'Nil'.

8. AIT, Bangalore

The Project Implementing Agency has prepared a separate set of entity financial statements for the grace period ended 31st January 2022 (Grace period is October



2021 to January 2022), on which we have issued a separate auditor's report to the Government body dated 5th May, 2022 and expressed an unmodified report.

9. BMS College of Engineering, Bangalore Karnataka

- a)** It has been observed that Cumulative Expenditure under the component head Procurement of Goods- 1.3.1.1- Equipment from 01-04-2017 to 31-01-2022 in M32 report which is maintained by National Project Implementation Unit (NPIU) is ₹ 411.21 Lakhs instead of ₹ 429.57 Lakhs. Difference of ₹ 18.36 Lakhs needs to be rectified in M32 report by NPIU. However Capital expenditure as per institution matches with EP 04 report which is also maintained by NPIU.

- b)** It has also been observed that Cumulative Revenue Expenditure from 01-04-2017 to 31-03-2022 in M32 report which is maintained by National Project Implementation Unit (NPIU) is ₹ 374.17 Lakhs instead of ₹ 504.09 Lakhs. Difference of ₹ 129.92 Lakhs needs to be rectified in M32 report. However, revenue expenditure as per Institution match with EP04 report which is also maintained by NPIU.

II. CFI 1.3

1. NIT Raipur

- a)** The project has an adequate internal financial control system and such controls were operating effectively as at January 31, 2022 and the Project complies with the provisions of the Financing Agreement and Project Agreement dated November 11, 2013, in all material aspects. Some procedural discrepancy has been reported by Internal Auditor. Separate report in "Annexure-A" attached, relating to discrepancy which has not been resolved by NIT till submission of our Audit Reports.

Some procedural discrepancy has been reported by Internal Auditor. The discrepancy has not been resolved by NIT till submission of our Audit Reports.

- i. All financial transactions are being made through PFMS portal, Basic controlling documents which are required for audit is not available in PFMS portal.
 - Bank transaction statement of PNB A/c. No.3702002100031750.
 - Expenditure head wise report

- ii. We observed that ₹ 10325/- expenses booked in account head 1.3.2.5 - Research & Development, thorough voucher No. BP-2019-20-7 on 11.04.2019.



Out of the said voucher ₹ 3325/- is unexpended and the amount is deposited in TQIP-III SBI account on 18.11.2019. The adjustment of same is not made in M32 report.

III. AFFILIATED TECHNICAL UNIVERSITIES

1. Visvesvaraya Technological University, Karnataka

- a) Opening and Closing Balances of Receipts & Payments Statements/accounts tallies with the respective cash books and also Opening Balances adopted in statement tallies with the Closing Balance of previous audit report.
- b) Financial Management System was implemented in the project of Institution as per the Guideline in TEQIP - III (PFMS Manual) and after obtaining approvals in the Board of Governors headed by the Chairman. Different Committees and sub-committees administer the implementation of the project under the scheme TEQIP Phase III.
- c) Fund has been used for the purpose for which they were received
- d) Cash book is written on cash basis of accounting system
- e) There is no option given in the software for reflecting the statutory deductions in respect of Income Tax, GST and Other Statutory deductions if any and further its payment to concerned Governments authorities. There is no automatic system of deducting the statutory deductions as per the various acts to avoid manual intervention and probable error in deducting the statutory deductions and remitting the same to the Governments authorities correctly within the prescribed due dates and filling the returns and also generating MIS Reports for monitoring the same.
- f) Grants on the Receipts side of Receipts and Payment Account are the Direct Transfer of Fund to the beneficiary is done through the PFMS, the institutes are not getting any fund directly, therefore, the expenditure incurred as per the PFMS shall be considered as grant received and accounted for accordingly after reconciling the figures.
- g) All Receipts & Refunds have been correctly accounted for and remitted into bank account of TEQIP Phase-III Programme.



IV. STATE PROJECT IMPLEMENTATION UNIT

1. Orrisa

We draw attention the Management letter issued to College of Engineering & Technology - Bhubaneswar, Parala Maharaja Engineering College - Brahmapur, Govt. College of Engineering - Kalahandi, Govt. College of Engineering - Keonjhar, Indira Gandhi Institute of Technology - Saranga, Veer Surendra Sai University of Technology - Burla, Biju Pattanaik University of Technology - Rourkela, State Project Implementation Unit, Odisha.

2. Uttar Pradesh

CONSOLIDATED AUDIT OBSERVATIONS

A. GENERAL

- a) We have observed that there is inherent unpreparedness in maintenance of Accounts in units and timely & correct accounting of transactions/PFMS. It needs strengthening of accounting system for better controls & presentations of financial statements.

- b) We are still not sure/ provided with compliances of internal audit observations which in few cases were being audited side by side of statutory audit, making it ineffective for necessary timely corrections. We believe that unit management will take necessary steps for timely completion of internal audit process before start of statutory audit.

B. UNIT SPECIFIES

a). Institute- Uma Nath Singh Institute of Engineering & Technology, Jaunpur

a) Unsettled Observations related to FY 2019-20

• Observation Related to Procurements:

SI	Date	Head	Amount	Observations
1	19.09.2019	1.1.1.2 Learning Resources	₹ 8,95,500/-	In the given case of procurement of Gausian 16 & GaussView 6 Software with high-ended computing system from M/s Sharda Info Solution Private Limited following observation were noted: 1. In the given case we found that as per PO M/s Sharda Info Solution Private Limited is a solely manufacturer of Gausian Software, while the



				<p>quotation submitted by M/s Sharda Info Solution Private Limited stated in the quotation that they are the sole authorized dealers of Gausian & Gauss view software in Uttar Pradesh, Madhya Pradesh & Rajasthan.</p> <p>It means that there are other channels available in India for the procurement of above software, please give the explanation for procuring same software through direct contracting.</p> <p>2. GST TDS were not deducted while making payment to the party.</p>
2	20.09.2019	1.1.1.4 Civil work	₹ 24,07,605/-	<p>In the given case of construction of civil work for Teqip-III office & Two electronics lab following parties were participated in the tender process:</p> <ul style="list-style-type: none"> 1. M/s Narayan Construction (L-1: ₹ 21,71,325) 2. M/s Nirmal Enterprises (L-2: 22,74,977) 3. M/s Chandra Shekhar Yadav (L-3: ₹ 23,72,512) <p>Discrepancies were noted in the above tender process are as follow:</p> <ul style="list-style-type: none"> a) In the given tender instruction issued to the bidders (as per Section-A of Instruction to Bidders) that they should possess valid electrical license for executing building electrification works and license for executing the water supply & sanitary works, but we found that any of the above participating party were not possess the same. Please provide the proper explanation as why the above parties were not disqualified if they not satisfying the primary conditions. b) In the given case we found that all the above 3 participating parties were posted their tender from same post office on same date and at same time (02.07.2019, 13:07 pm), Whole above said tender process looks sham and corroborative in nature, Hence process even otherwise looks not tenable and whole tendering process resulting into invalid c) Further we found that final agreement executed



				<p>between the unit and the awardee party is not found on record, instead of which draft agreement is available.</p> <p>d) GST TDS were not deducted while making payment to the party.</p> <p>e) Upon scrutinizing the invoice it is noted that the vendor has not mentioned the brand/make of material used for completing the work and thus the quality being as per the required standards, cannot be determined.</p> <p>Further, additional charges amounting to ₹ 2,89,492/- and ₹ 4,34,239/- have been paid for sanitary and light fittings respectively. The payment for such expenditure being within the ambit of teqip rules and regulations, needs to be explained.</p> <p>f) The financials of the last 3 years of M/s Chandra Shekhar Yadav were not on record. Further the vendor had not provided their experience certificate for the past 3 years as well. Thus the basis of technically qualifying the vendor needs to be obtained.</p> <p>g) The completion of the project has not been acknowledged by the contractor neither an officer appointed by the institute has verified the completion. The Architect's report certifying the due completion has not been obtained. Thus the basis of making the full payment needs to be justified.</p>
3	23.03.2020	1.1.1.1 Equipment's	₹ 3,65,491/-	<p>In the given tender following parties were participated:-</p> <ul style="list-style-type: none"> (i) M/s MS Enterprises (ii) M/s SPG Lab Instruments (iii) M/s Mehrotra Refrigeration Co. (iv) M/s Chenkem <ol style="list-style-type: none"> 1. Financial statements & other documents which are necessary for qualifying the tender process is not on record. 2. Two parties out of four participating parties were disqualified, hence instead of retendering unit will continue with the remaining two parties, at least there should be three parties in the tender process.



				Tender process is invalid as only two parties were there.
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• **Observation related to Expenditures:**

S. No.	Date	Head of account	Amount	Observation
1	14.04.2019 & 06.06.2019	1.1.2.1 Improve Student Learning	₹ 96,288/- & ₹ 1,16,702/-	<p>Payment made to M/s Maan Flex for advertisements by providing hoarding and banner in 4 districts.</p> <p>The invoice raised for ₹ 2,12,990/- was not verified for payment.</p> <p>In the given case vendors are selected through inviting quotations, however the following discrepancies were noted in the selection procedure:</p> <ol style="list-style-type: none"> 1. Basis of selection of vendors for sending such invitation has not been documented. 2. Letter of invitation was not on record. 3. Quotations sent by vendors were not available. 4. Comparative chart for evaluation of quotation were not on record. <p>In the given case the payment was made without deducting TDS, TDS should be deducted on such payment.</p>
2	06.06.2019	1.1.2.7 Mentoring/ Twinning System	₹ 11,500/-	Amount reimburse to Mr. Jyoti Prashant Singh for travelling from Jaunpur to Lucknow & return for 1000kms, but the actual distance from Jaunpur to Lucknow & return is only 514Kms. Thus the excess amount ₹ 4860 (480kms*10) will be recovered.
3	15.06.2019	1.1.2.1 Improve Student Learning	₹ 92,300/-	In this case payment have been made to M/s Darsh Caterers for providing refreshments during BOG meetings and summer Internship program held during 27.05.2019 to 13.06.2019 amounting to ₹ 9188/- and ₹ 84404/- without inviting quotations and selecting vendor quoting lowest amount.
07	20.09.2019	1.1.2.1 Improve Student	₹ 1,95,426/-	Payment have been made to M/s Om Sai Caterers which is an unregistered party, for providing refreshments during Engineers Day & Fresher's Day



		Learning		amounting to ₹ 165900/- and ₹ 31500/- , the reason for not inviting quotations need to be explained. The reason of above should be explained.
08.	28.12.2019	1.1.2.4 Faculty/ staff development and Motivation	₹ 3,00,000/-	In the given case ₹ 300000/- reimburse to Mr. Deepak Kumar Singh for organizing International conference vide Voucher. No 521,533,494. From the above amount ₹ 210000/- paid by Deepak Kumar Singh to M/s Media Enterprises for supply of Note pad, certificate, I-card, Invitation card & Banner, book etc without inviting quotations and selecting vendor quoting lowest amount. M/s Media Enterprise was unregistered party and No tds were deducted while making payment. Why the above expenditure was not incurred through tendering process??

- **Other Observation found during the case of Audit:-**

- As per the MoU signed between the HRD Ministry, Govt. of India and all the states, the participating institutes are required to set aside a sum amounting 8% of all revenues into sustainability funds (four funds). As informed to us, the institute has not earmarked any such funds or transferred them as per mandate.
- In most of the cases where contract/agreement value more than ₹ 2,50,000/- we found that GST TDS were not deducted while making payment to the party.
- The unique id numbers are not marked on many assets; also in most of the cases they have not been updated in the FA register to identify the respective assets as on record. The exact location of the different items of fixed assets is also not being stated on the FA register. Thus making it difficult to identify, physically verify and comment upon the accuracy of the records. The entries in the FA register are also not in a chronological order.

b). Institute- Kamla Nehru Institute Of Technology, Sultanpur

i). Observation related to the period 01-10-2021 to 31-01-2022

- **Un-paid liabilities ₹ 5,14,812.03 as on 31.01.2022:**

It has been observed that as per books of accounts, there are 3 un-paid liabilities i.e. TDS payable ₹ 2,31,443.86 & Payable to NPIU ₹ 2,82,368.17 & Payable to Others ₹ 1,000 as on 31.01.2022, is still lying in the books against




which grant have been withdrawn from PFMS and kept in their institute's bank account.

Since there is no obligation to pay these liabilities due to closure of TEQIP-III project, hence the entire amount should be surrendered to NPIU.

- **Bank Balance ₹ 5,14,812.03 in Bank Account (Bank of Baroda):**

It has been further observed that as per Cash Book as on 31.01.2022, the project institution is having ₹ 5,14,812.03 in their bank account against unpaid liabilities as explained in point no. (1) above.

Since no utilization has been made till closure of TEQIP-III project, hence the entire amount should have been refunded back to NPIU immediately.

- **Payment of TDS & GST-TDS during the period ₹3,46,660:**

During the course of audit, we found that ₹ 2,59,070 dated-6/10/2021 & ₹ 87,590 dated-7/10/2021 was debited in bank Account no- BOB45850100007146 towards GST & Income tax liability, but no challan against the same is available with the institute.

The challans provided to us for verification were ₹ 21,580/- deposited on 1.10.2021 & ₹ 12,28,880/- deposited on 05.10.2021.

However, amount debited in bank are ₹ 2,59,070 & ₹ 87,590 as explained in the beginning.

Hence we are not in position to comment whether the payment was made to the Govt. Account or not due to lack of payment proof.

Hence we proposed to disallow the amount of ₹3,46,660.

- **Un-utilized Grant/Fund ₹8,61,472.03 as on 31.01.2022:**

Based on our observations explained in point no. (A) to (C) above, the project institution has un-utilized grant and un-paid liabilities amounting to ₹ 8,61,472.03/- which is un-utilized, hence recovery should be made by NPIU against the entire amount.

- **Report M-32 & EP-04:**

The institute has not provided M-32 & EP-04 report for the audit period. We have been explained that due to closure of the TQIP-III project these reports are not being generated. Hence expenses appearing in financial statements are certified on the basis of declaration made by management.

iii). Un-settled observation related to the PY: 2019-20:

- **Serious Observation related to the procurement:**

SI	Date	Head of Account	Amount	Observation
1	23.10.2019	1.1.1.3	₹ 6,22,581/-	In the case of purchase of furniture items,

[Signature]



	Furniture	₹ 4,65,456/-	<p>following observations are noted:</p> <ol style="list-style-type: none"> As per the note sheets, it is noted that the Nodal Officer Procurement, Director, Finance Office, have given their consent and approval towards awarding the contract for the purchase of Geeken make furniture despite not being aware of the name of the firm. In both the approvals it is written that (नाम दर्शा नहीं) . The reasonability and possibility of granting approvals for purchasing items worth ₹ 12,48,247/- to an ambiguous vendor , needs to be investigated into. Proper clear scanned copies of the GeM comparatives has not been provided and thus the accuracy of the detailed parameters, technical specifications, basis which comparison has been made and the lowest bidder has been selected, cannot be commented upon and needs to be determined. No purchase order and contract generated through GeM is on record for verification of the specified terms and conditions. A copy of E-way bill and delivery challan is not on record to verify the date of receipt of goods within the specified time. Further, whether a quality and quantity check has been done at the time of receipt of goods cannot be ascertained in the absence of sufficient documentation. The entry for the given items has not been made on the FA/ stock
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				register. Hence the further issue of item cannot be ascertained and needs to be justified.
2	31.08.2019	Minor Civil work	₹ 20,69,722/-	<p>In the given case of civil work following parties were participated:</p> <ol style="list-style-type: none"> 1. M/s Ashoka Construction 2. M/s Shivangi Construction 3. M/s Suman Engg. Works 4. M/s Shyam Construction <p>In the given case following observation were noted as follow:</p> <ol style="list-style-type: none"> a) The contract has taken too much time to begin and substantial delay has been made . Qualification of bidders has been signed by only two and signature of JE is not found. b) As per the approved specifications, an annual turnover of ₹ 1.50 crore in each of the past 3 years was required.The total turnover in the last 3 years of M/s ShivangiConstruction is ₹ 3.77 crores only , which works out to ₹ 1.25 crore per year, thereby they are not qualifying the required criteria. c) It is no where mentioned that they are approved contractor of PWD, whereas their previous tender had been rejected on the grounds than they are not a PWD approved contractor. <p>Therefore, M/s Shivangi construction are not qualified for the bid.</p> <ol style="list-style-type: none"> d) In the case of M/s Shyam Constructors <ol style="list-style-type: none"> (i) Turnover certificate is not attached (ii) Net worth certificate not attached



				(iii) M.B is required (iv) The Bill has not been checked by accounts department
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iii). Unsettled Observation related to to FY- 2018-19

• **Observation related to the Expenditures:**

SI	Observation	Amount
1	₹ 443/- & ₹ 295/- paid to Mr. Yogesh Kumar Mishra for incidental charges @ .35/km which is not allowed as per teqip-III guidelines.	738.00
2	₹ 425/- paid to Mr. Yogesh K Chaandra for incidental charges @ .35/km for 1214km which is not allowed as per teqip-III guidelines.	425.00
3	₹ 69.52/- & ₹ 69.52/- paid to Mr. D.P.Vidyarthi for incidental charges @ .35/km which is not allowed as per teqip-III guidelines.	139.00
4	₹ 19120 is paid against kachcha bill to M/S Sagar Tent House, no proper supporting is attached.	19,120.00
5	Amount of ₹ 8600/- paid to M/S Sagar Tent House. M/S Sagar Tent House issue bill of supply & charging GST on its bill @ 18%. which is totally wrong because the party registered under composition scheme and unable to issue tax invoice. The amount of ₹ 774 paid towards SGST & ₹ 774 towards CGST is required to recovered from the party. (Detail of Bill: Taxable Value: ₹ 8600, SGST: ₹ 774, CGST: ₹ 774)	1,548.00
6	Incidental Expenses has been paid to Mr.Akhilesh Kumar Singh @.35/km amounting to ₹ 395.85which is not permissible under the World Bank Guidelines	394.00
7	Incidental Expenses has been paid to Mr.Shashank Kumar @.35/km amounting to ₹ 444.85 which is not permissible under the World Bank Guidelines.	445.00
8	Incidental Expenses has been paid to Mr.Ambuj Kumar @ .35/km amounting to ₹ 444.85 which is not permissible under the World Bank Guidelines	445.00
9	Amount of ₹ 11966/- paid to M/S Sagar Tent House. M/S Sagar Tent House issue bill of supply & charging GST on its bill @ 18%. which is totally wrong because the party registered under composition scheme and unable to issue tax invoice. The amount of ₹ 913 paid towards SGST & ₹ 913 towards CGST is required to recovered from the party. (Detail of Bill: Taxable Value: ₹ 10140.68, SGST: ₹ 912.66, CGST: ₹ 912.66) Amount of ₹ 11966/- paid to M/S Sagar Tent House. M/S Sagar Tent House issue bill of supply & charging GST on its bill @	1,826.00




	<p>18%. which is totally wrong because the party registered under composition scheme and unable to issue tax invoice.</p> <p>The amount of ₹ 913 paid towards SGST & ₹ 913 towards CGST is required to recovered from the party.</p> <p>(Detail of Bill: Taxable Value: ₹ 10140.68, SGST: ₹ 912.66, CGST: ₹ 912.66)</p> <p>Amount of ₹ 11966/- paid to M/S Sagar Tent House.</p> <p>M/S Sagar Tent House issue bill of supply & charging GST on its bill @ 18%. which is totally wrong because the party registered under composition scheme and unable to issue tax invoice.</p> <p>The amount of ₹ 913 paid towards SGST & ₹ 913 towards CGST is required to recovered from the party.</p> <p>(Detail of Bill: Taxable Value: ₹10140.68, SGST: ₹ 912.66, CGST: ₹ 912.66)</p>	
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• **SERIOUS OBSERVATION:**

SI	Observations	Amount
1	<p><u>Procurement of Mi PowerTM Power system Analysis & Simulation Software</u></p> <p>1. Single quotation as Monopoly item</p> <p>2. TM License certificate for monopoly not obtained- Owners Power Resource & Development Consultants Pvt Ltd, Bengaluru.</p> <p>3. Supplier attached following 3 PO for supply to other Institutions:- SI Name of Institution Order date & Cost Supplied for No. of Users 1 Govt. Engg. College , Bilaspur(CG) 5-3-16 for ₹ 6 lacs plus applicable taxes For 5 users 2 NIT Silchar 27-4-16 for ₹ 1833333/33 plus applicable taxes For 30 users 3 Energy Research Institution New Delhi 18-4-17 for ₹ 11.50 plus applicable taxes For Single user Order placed for ₹ 5.99 lacs plus applicable taxes for 5 users We observe that</p> <p>1. Provide necessary working why and how this software selected for procurement with comparative study required for opting single quotation process instead of open tender.</p> <p>2. This is not a monopoly item hence single quotation process is invalid as following are also supplying similar software</p> <p>i) IIT, Palakad</p> <p>ii) School of Engg, CUSAT, Cochin University</p> <p>3. No TNM License copy obtained.</p> <p>4. Rates too looks bargaining as per copy of PO attached, Rate of Supply for NIT Silchar is for 30 use₹ If prorate calculation done, for 5 users it comes to ₹ 3.05 Lacs plus taxes</p>	7,06,820.00



c). Institute- Bundelkhand Institute Of Engineering & Technology, Jhansi

i). FY 2021-22

It has been observed that the project institute has withdrawn grant on 24.12.2021 for the payment of Salary to the Teachers (under head 1.1.4.1 Salary – Quality Teachers) amounting to ₹14,08,707/- through PFMS and transferred it directly in bank account of BIET Jhansi Institute instead of making payments directly to the bank account of teacher. However no payments have been made to the teachers till 31.01.2022. We have been explained by the management that due to pendency of "No Due Certificate", payments of salary could not been released till 31.01.2022 but after collection of "No Due Certificates" all pending salary amounting to ₹ 12,70,689 have been paid on 09.03.2022, 22.03.2022 & 05.04.2022 and TDS deducted on salary amounting to ₹ 1,38,018 have been duly paid on 16.03.2022, 25.03.2022 & 08.04.2022.

Due to above explained reason, ₹ 12,70,689 & ₹ 1,38,018 has been shown as Salary Payable & TDS salary respectively in the Financial Statements and on the other hand, ₹ 14,08,707 has been shown as "Advance to BIET" in the Financial Statements.



ii). Un-settled Observation for FY:2020-21

• Serious Observation Related to Procurements/Expenditures:UNIT SPECIFICS

SI	Date	Head	Amount	Observations	Auditor Remarks
1	05.06.2020	1.1.1.1 Equipment	₹ 2,99,909/-	<p>Below mentioned discrepancies were noted at the time procurement of FTIR & NIR Multifuel Analyzer:</p> <ol style="list-style-type: none"> 1. The reason for not specifying any delivery period and liquated damages in the PO needs to be obtained. 2. Delivery challan is on record but not verified any of the officials with actual date of delivery. Thus, the reason for non-deduction of penal charges (if any) in delay of delivery needs to be justified. 3. Training Clauses was specified in the PO, but no documentation per se to whom training were provided was on record. 	Not satisfied with the reply as required documents not available.
2	14.08.2020	1.1.1.1 Equipment	₹ 14,59350/-	<p>Following discrepancies were noted at the time of procurement of Multi parameter Portable UU Organic Analyzer (2 Qty):</p> <ol style="list-style-type: none"> 1. The reason for not specifying any delivery period and liquated damages in the PO needs to be obtained. 2. As per PO due date of delivery was 19/03/2020 and the actual date of delivery was 05/08/2020. No request of extension of period was on record. Hence, in case of late delivery of goods the reason for non-deduction of penal charges 	Not satisfied with the reply as No request of extension of period was on record.



				needs to be justified.	
3	05.05.2020 24.06.2020	1.1.1.4 Minor Civil Works	₹ 6,09,292/- ₹ 67,699/-	<p>Following discrepancies were noted at the time of Minor Civil Work of Electrical Maintenance in all classroom:</p> <ol style="list-style-type: none"> 1. The basis of selection of vendors to whom invitation letters are proposed to be sent, along with responsibility of persons deciding the same has not been documented. 2. Further the list of vendor to whom invitation letter was to be sent was not verified any of the officials. 3. The reason for not specifying any Performance Security and liquated damages in the PO needs to be obtained. 4. M/s Auradha Enterprises and M/s Shivam Enterprises have not provided the below required documents. Hence, considering the quotation as a technically responsive needs to be justified. <ul style="list-style-type: none"> • ITR of last 3 preceding Financial Year. • Outstanding Financial Standing (Work in Hand Certificate) • Litigation of last 3 preceding year • Maximum or equal to Rs5 Lakhs PO issued by the third parties in last three years • Electrification Licenses • Financial Statements of last 3 years • License for water supply 5. M/s Saurabh Electrical & Electronic have not provided 	<p>Not satisfied with the reply on the basis on following points:</p> <p>Documents mentioned in the invitation of quotation for technical qualification (point no. 4, 5 & 6 in query) have not been obtained.</p> <p>Hence this is big negligence while selecting L1 vendor.</p> <p>Matter needs to be looked at NPIU level.</p>



				<p>the below required documents. Hence, considering the quotation as a technically responsive needs to be justified.</p> <ul style="list-style-type: none"> • Litigation of last 3 preceding year • Financial Statements of last 3 years • ITRAY 2017-18 and 2018-19. • Maximum or equal to ₹ 5 Lakhs <p>PO issued by the third parties in last three years.</p> <p>6. M/s Tushar Electronic have not provided the below required documents. Hence, considering the quotation as a technically responsive needs to be justified.</p> <ul style="list-style-type: none"> • Litigation of last 3 preceding year • Financial Statements of last 3 years • License for water supply • Outstanding Financial Standing (Work in Hand Certificate) • Maximum or equal to ₹ 5 Lakhs <p>PO issued by the third parties in last three years.</p> <p>7. Measurement books are not maintained on record for verification.</p>	
4	14.08.2020	1.1.1.4 Minor Civil Works	₹ 22,29,640/-	<p>Following discrepancies were noted at the time of Minor Civil Work of Refurbishment in all classroom:</p> <ol style="list-style-type: none"> 1. The basis of selection of 4 vendors to whom invitation letters are proposed to be sent, has not been documented. 	<p>Not satisfied with the reply on the basis on following points:</p> <p>Documents mentioned</p>



				<p>Further the list of vendor to whom invitation letter was to be send was not verified any of the officials.</p> <p>2. List of bidders and the tenders received is not attached in the voucher.</p> <p>3. GST certificate and income tax certificate is also not attached.</p> <p>4. List of documents were required by the bidder to consider it as technically responsive in which below discrepancies were noted. Hence considering the quotation as technically responsive needs to be justified.</p> <p>5. Minutes of the meeting deciding the vendor is not attached.</p> <ul style="list-style-type: none"> • ITR of last 3 preceding Financial Year. • Outstanding Financial Standing (Work in Hand Certificate) • Litigation of last 3 preceding year • Maximum or equal to ₹ 5 Lakhs PO issued by the third parties in last three year. • Financial Statements of last 3 years <p>M/s Sony Enterprises has not provided any of the above stated documents.</p>	<p>in the invitation of quotation for technical qualification (point no. 4 & 5 in query) have not been obtained. Hence this is big negligence while selecting L1 vendor. Matter needs to be looked at NPIU level.</p>
5	20.11.2020	1.1.1.4 Minor Civil Works	₹ 4,07,598/-	<p>Discrepancies noticed during the process of procurement which are enlisted below:-</p> <p>1. Complete file of the amount paid to vendor was not provided, only payment advice and the Invoice was</p>	Not satisfied with the reply as the required documents not



				on record. 2. Due to lack of justification/specification/approval/ committee minutes for the action undertaken/ terms & condition of contract/ delivery date / installation & satisfactory report the authenticity and reasonability of the procurement and basis of making the payment cannot be ascertained.	provide/missing.
6	28.05.2020	1.1.2.1 Improve Students Learning	₹ 72,106/-	Payment was made for the expenditure incurred for organizing 5 days hand on training on python programming with IOT in which it was noted that:- 1. The attendance of the students of each day who attended the training is not maintained on record for verification. 2. The certificate of completion of training by the students who completed the training was not maintained on record for verification to justify the utility of the training program.	Not satisfied with the reply as the required documents not provided.
7	17.03.2021	Reforms & Governance (1.1.2.8)	₹ 43,000/-	Honorarium was paid to 9 experts for attending 34th BOG meeting in which it was noted that in most of the honorarium sheets the purpose for which the honorarium is being paid is not mentioned. Further no invitation mail or documentary evidence is maintained on record to verify the actual presence of experts in the meeting. Thus the basis of making the payment needs to be justified.	Not satisfied with the reply as the required documents not available.

• **Disallowed Observation related to Procurement/Expenditures:**

SI	Date	Head	Amount	Observations	Auditor Remarks
1	15.05.2020	1.1.1.2 Learning Resources	₹ 11,50,298/-	Following discrepancies were noted at the time of procurement of E- Books	Hence the amount of ₹ 23005.96 GST TDS which was



				for Civil Engineering Department Library: 1. TDS (GST) was not deducted	not deducted is disallowed.
2	28.05.2020	1.1.2.1 Improve Students Learning	₹ 81,741/-	TA claim of ₹ 4,170.00 was reimbursed to Mr. Anurag Banoudha for attending workshop in which it was noted that the amount of ₹ 1,185.00 was included in TA claim for toll and fuel but original receipt for the same is not maintained on record for verification.	Not satisfied with the reply as the required documents not provided. Hence ₹ 1185/- disallowed.
3	29.02.2021	1.1.2.1 Improve Student learning	₹ 72089	Following observation were noted in the expenditure incurred during the workshop on soft skill for engineers from 29.02.2020 to 01.03.2020: 1. From the above amount ₹ 6000 included which is paid as honorarium to Dr. Ganga Mahto, however he is eligible for 40000. Hence, ₹ 2000 is need to be recovered.	Not satisfied with the reply as the required documents not provided. Hence ₹ 2000/- disallowed.

iii). Un-settled Serious observation related to PY: 2019-20:

- Un-settled serious observation

S.No.	Date	Head of Accounts	Amounts	Observation
1	22/02/2020	1.1.1.1 Equipments	₹ 6,31,890/-	In the case of purchase of LCR Meter, following observations are noted : 1. A copy of the tender published on the Institute's website is not available. 2. The Purchase Order is dated 25/09/2019 however basis the delivery challan, the goods have been delivered on 27/11/2019. No documentation with respect to the reason for the delay has been done



				<p>and maintained. Liquidation damage required to be deducted for delay.</p> <p>3. A complete scanned copy of the installation report has not been provided and hence it is open to be determined whether the installation has been acknowledged by the concerned department head/ Also, it is not documented which people have been given the training. Please explain the reason for the same.</p>
2	18/03/2020	1.1.1.1 Equipments	₹ 26,99,179/-	<p>Where 90% payment has been made in the case of purchase of FTIR and NIR Multi Fuel Analyzer :</p> <ol style="list-style-type: none"> 1. The basis of selection of vendors for inviting quotations is not documented. A copy of the letters of invitations sent is not provided. 2. A copy of the tender published on the Institute's website is not available. 3. The quotation sent by the vendor is not on record for verification. 4. No delivery period is specified in the Purchase Order. As per the letter of invitation, goods were required to be delivered within 30 days. The goods are received on 02/01/2020. No reason for the delay in delivery has been documented and needs to explain. 5. Basis the delivery challan a 2 ton AC has also been delivered, though the order for the same was not placed. Further, the receipt of goods has not been acknowledged



				<p>by the appointed officer at the time of receipt. Thus whether a quality and quantity check has been done needs to be determined.</p> <p>6. The installation of the equipment has been done on 20/02/2020, after more than a month of the goods being delivered. The reason for the delay needs to be obtained.</p>
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• **Un-settled disallowed Observation related to Expenditures of FY: 2019-20:**

S.No.	Date	Head of Accounts	Amounts	Observation
1	28/12/2019	1.1.2.7 Mentoring /Twinning System	₹ 27,272/-	<p>TA/DA expenses were claimed for the visit by the team of PDA College of Engineering, Kalabuargi to support in preparation of SAR AND NBA documentation. The team consist of :-</p> <ul style="list-style-type: none"> i) Dr. Sujatha Terdal ii) Dr. Bharati Harsoor iii) Dr. Shridevi Soma iv) Prof. Sharan C Padashetty <p>However following discrepancies were noted:-</p> <ol style="list-style-type: none"> 1) The claim of ₹ 7,262/- was made to make payment to M/S Indian Travel Point. However no supporting document is maintained on records to verify the purpose and nature of expenses done. Thus, the basis of approving these expenses needs to be justified. 2) The claim of ₹ 2, 078/- was made to make payment to Mr. Vishal Yadav for the orders placed with Zomato. However, food bill available in record does not contain the details of payment. 3) The claim of ₹ 10,519/- was made for accommodation in M/S Jhansi Hotel and the




				<p>billing of the invoice was done in the name of Prof. Sharan C Padashetty and Mr. Sachhidanand Reur. However, it was noted that Mr. Sachhidanand Reur was not nominated for the visit. Thus, the payment of ₹ 5, 259.5 is to be recovered.</p> <p>Thus, the basis of verifying and making the payment needs to be justified.</p> <p>(Total disallowed ₹ 14599/-)</p>
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iv). Unsettled observation related to FY 2018-19

SI	Observation	Amount disallowed
1	₹ 2400 reimburse to Avadhesh Kumar Singh for travelling expense from Gablin Malinpur Gwalior to Jhansi & return via car but copy of R.C./Bills is not on record (Voucher no-82, dated:17.12.18)	₹ 2400/-
2	₹ 5184 reimburse to Mr.Saddarama R.Patil for travelling expense from Gulborg to Sabram & return via car but copy of R.C./Bills is not on record.(Voucher no-79, dated:29.12.18)	₹ 4104/-
3	₹ 5184 reimburse to Mr. Avinash Sabrani for travelling expense from Kalaborgi to Sabram & return via car but copy of R.C./Bills is not on record.(Voucher no-79, dated: 29.12.18)	₹ 1512/-
Total		₹ 8016/-

v). UN-SETTLED SERIOUS IRREGULARITY RELATED TO THE FY-2018-19

In case of tender process for LAN Trainer initiated on..... and awarded to M/S Balaji Enterprises Delhi, whole process of tender participation looks dubious and needs suitable investigation for rejection of award of tender. Following is some data:

sl	Party's name and address	Quote without taxes	GST No	All tenders irrespective of party address posted from same post office ie Shahadara at same time and date – area belonging to awardees' post location	Remarks

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1.	Balaji Enterprises- 30, Tagore Gatil Batarpur ,Shaharda Delhi- 110032, mobile: 9810507219	₹ 264000/-	07AHIPB2550R1Z 4	Date: 19.06.2018 Time: 12:44 p.m. Post office: Shaharda SO	Party which was awarded tender, looks managed other two for minimum required number of participations.
2.	Lakshya Enterprises- B-595 Pandavnagar, opp. Naraina depot, Delhi-110008, (Two letter heads used)	₹ 335000/-	- Party provided TIN which is not prevalent now after GST (since 1-7-17). Looks unregistered dealer.	Date: 19.06.2018 Time: 12:44 p.m. Post office: Shaharda SO	Two Mobile no. mention one is on Quotation(0921239 9084) & Another is on Letter head(08212388084)
3.	V.S.Enterprises- 1426,IIInd floor OUTRAM LINE, KINGSWAY CAMP, DELHI-110009, Mobile:9312619405	₹ 296000/-	07ATFPP5648F1Z G	Date: 19.06.2018 Time: 12:44 p.m. Post office: Shaharda SO	

Whole above said tender process looks sham and corroborative in nature as tenders of all 3 posted by awardees' from its area post office at same time.

Further as 2nd participant looks unregistered (TIN no given which was prevalent in VAT regime -GST regime started in July 2017) and looks chosen for minimum requirement of 3 parties. Due to being unregistered (Kindly check World bank guidelines) only 2 parties were left negating tender conditions of minimum 3 -Hence process even otherwise looks not tenable and whole tendering process resulting into invalid.

**Reply submitted is not substantive and without covering our observations.
Hence detailed investigation is suggested to take suitable action.**

d). Institute- Institute of Engineering & Technology, Lucknow

i). Observation related to the period from 1st October 2021 to January 2022

SI	Date	Head	Amount	Observations	Auditor Remarks
1	18.01.2022	Equipment 1.1.1.1	386190.00 (Photocopy Machine)	a. during In the following case of procurement of Photocopy machine from M/s The Electronics world we found that	Not satisfied with the reply of auditee. Financial Approval uploaded on Gem

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				<p>the financial approval uploaded on Gem portal which is very essential documents required to be uploaded for generating Purchase order from Gem portal, but in the given case of procurement we found that just one page uploaded as financial approval in which neither amount is specified nor detail of package, kindly provide the justification for the same.</p> <p>It has also been noticed that the Director has given his approval by giving condition that "<u>may like to approve</u>". This indicate that approval only from director is not sufficient and no approval has been obtained from honorable VC, in-spite of his (honorable VC) reference is given on note sheet uploaded on Gem portal.</p> <p>b. It has been noticed the course of audit that the above expenditure incurred for procuring photocopy machine from M/s Electronics Words for ₹ 386190/- is booked twice, the same amount was booked in 23 July 2021 as per tally data/ audited financial statement for the period from 01.04.2021 to 30.09.2021, kindly provide the justification for the same.</p>	<p>portal (for generating PO) without obtaining prior approval from competent authority (honorable VC). How orders have been placed to vendors on GeM without proper sanction by competent authority and as per the reply given by the auditee that post facto approval is obtained from the competent authority which is not permissible.</p> <p>₹ 3,86,190 was paid to vendor in July 2021, however the said payment got failed and reversed back in pool account of NPIU. So again received the amount through PFMS and paid back to the vendor.</p> <p>Since failure of payment was came to know after preparing Balance Sheet for previous period hence expenditure has not been booked in current period as it was already booked in previous period.</p>
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ii). Un-Settled Observation related to FY: 2021-22 (Up to September 2021)

- **Observation Related to Procurements:**

SI	Date	Head	Amount	Observations	Auditor Remarks
1	27.07.2021	Equipment 1.1.1.1	449940 (Printer)	<p>In the following case of procurement of Printer from M/s GK Enterprises we found that the financial approval uploaded on Gem portal which is very essential documents required to be uploaded for generating Purchase order from Gem portal, but in the given case of procurement we found that just one page uploaded as financial approval in which neither amount is specified nor detail of package, kindly provide the justification for the same.</p> <p>It has also been noticed that the Director has given his approval by giving condition that "<u>may like to approve</u>". This indicate that approval only from director is not sufficient and no approval has been obtained from honorable VC at the time of uploading financial approval on Gem portal, in-spite of his (honorable VC) reference is given on note sheet uploaded on Gem portal.</p>	<p>Not satisfied with the reply of auditee. Financial Approval uploaded on Gem portal (for generating PO) without obtaining prior approval from competent authority (honorable VC). How orders have been placed to vendors on GeM without proper sanction by competent authority and as per the reply given by the auditee that post facto approval is obtained from the competent authority which is not permissible.</p> <p>Hence, the amount of ₹ 449940/- is disallowed.</p>
2	27.07.2021	Equipment 1.1.1.1	388435 (2kva UPS)	<p>In the following case of procurement of UPS (2KVA) From M/s Galaxy Power Services we found that the financial approval uploaded on Gem portal which is very essential documents required to be uploaded for generating Purchase order from Gem portal, but in the given case of procurement we found that just one page uploaded as financial approval in which neither amount is specified nor detail of package, kindly provide the justification for the same.</p> <p>It has also been noticed that the Director</p>	<p>Not satisfied with the reply of auditee as mention in the audit observation that Purchase order was generated without obtaining approval from competent authority (honorable VC). How orders have been placed to vendors on GeM without proper</p>

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				<p>has given his approval by giving condition that "<u>may like to approve</u>". This indicate that approval only from director is not sufficient and no approval has been obtained from honorable VC at the time of uploading financial approval on Gem portal, in-spite of his (honorable VC) reference is given on note sheet uploaded on Gem portal.</p>	<p>sanction by competent authority Hence, the amount of ₹ 3,88,435/- is disallowed.</p>
3	27.07.2021	Equipment 1.1.1.1	499000 (10KVA UPS)	<p>In the following case of procurement of UPS (10KVA) from M/s Galaxy Power Services we found that the financial approval uploaded on Gem portal which is very essential documents required to be uploaded for generating Purchase order from Gem portal, but in the given case of procurement we found that just one page uploaded as financial approval in which neither amount is specified nor detail of package, kindly provide the justification for the same.</p> <p>It has also been noticed that the Director has given his approval by giving condition that "<u>may like to approve</u>". This indicate that approval only from director is not sufficient and no approval has been obtained from honorable VC at the time of uploading financial approval on Gem portal, in-spite of his (honorable VC) reference is given on note sheet uploaded on Gem portal.</p>	<p>Not satisfied with the reply of auditee as mention in the audit observation that Purchase order was generated without obtaining approval from competent authority (honorable VC). Hence, the amount of ₹ 499000/- is disallowed.</p>
4	27.07.2021	Furniture 1.1.1.3	192360 (White board (4*3))	<p>In the following case of procurement of white board from M/s DNR System we found that the financial approval uploaded on Gem portal which is very essential documents required to be uploaded for generating Purchase order from Gem portal, but in the given case of procurement we found that just one page uploaded as financial approval in</p>	<p>Not satisfied with the reply of auditee as mention in the audit observation that Purchase order was generated without obtaining approval from competent authority (honorable</p>



			<p>which neither amount is specified nor detail of package, kindly provide the justification for the same.</p> <p>It has also been noticed that the Director has given his approval by giving condition that "<u>may like to approve</u>". This indicate that approval only from director is not sufficient and no approval has been obtained from honorable VC at the time of uploading financial approval on Gem portal, in-spite of his (honorable VC) reference is given on note sheet uploaded on Gem portal.</p>	<p>VC). How orders have been placed to vendors on GeM without proper sanction by competent authority</p> <p>Hence, the amount of ₹ 192360/- is disallowed.</p>
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- **Observation related to Expenditures:**

S. No.	Date	Head of account	Amount	Observation	Auditor Remarks
1	13.09.2021	1.1.3.3	4,99,950 (RO System)	<p>It has been observed during the course of audit that the RO System purchased but such expenditure was booked under head office expense (1.1.3.3) which is not correct,</p> <p>Hence the suitability of classifying such asset under 1.1.3.3 component code is required to be justified.</p>	<p>Not satisfied with the reply of auditee as there was no written approval from NPIU/SPIU for purchasing equipment nature assets under IOC head. Hence the amount of ₹ 499950/- is disallowed.</p>
2	13.09.2021	1.1.3.3	4,95,000 (Water Cooler)	<p>It has been observed during the course of audit that the Water cooler purchased but such expenditure was booked under head office expense (1.1.3.3) which is not correct,</p> <p>Hence the suitability of classifying such asset under 1.1.3.3 component code is required to be justified.</p>	<p>Not satisfied with the reply of auditee as there was no written approval from NPIU/SPIU for purchasing equipment nature assets under IOC head. Hence the amount of ₹ 495000/- is disallowed.</p>

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3	13.09.2021	1.1.3.3	18,450 (Tea/Coffee Machine)	<p>It has been observed during the course of audit that the Tea/coffee machine purchased but such expenditure was booked under head office expense (1.1.3.3) which is not correct, Hence the suitability of classifying such asset under 1.1.3.3 component code is required to be justified.</p>	<p>Not satisfied with the reply of auditee as there was no written approval from NPIU/SPIU for purchasing equipment nature assets under IOC head. Hence the amount of ₹ 18450/- is disallowed.</p>
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- **Other Observations:**

During the course of physical verification of assets we found that following assets are kept uninstalled.:-

- a) White Board (4*6)
- b) White Board (3*4)
- c) RO Portable Water System
- d) Usha Water Cooler

Auditor remarks: As per reply of the auditee, the department is under construction where these assets are likely to be installed.

If there was no place for installation and building is under construction then why the procurement was made. It shows that there was no need to procure such items.

iii). **Unsettled observation related to FY 2020-21**

- We have observed in many cases that the project institution has made payment to the vendor via director's or institute's bank account and not directly through PFMS without obtaining approval from NPIU/SPIU.
If there is a system for payment directly through PFMS then amount should only be paid by PFMS.
- ***It has been noticed that the project institute has opened a dedicated bank account (No. 79300100000007) for TEQIP-III banking activities, however neither the same is recorded in the books of accounts nor the same has been produced before us for verification hence we are unable to comment whether transaction made through this bank account is correct or not and Whether effect of these transactions have been incorporated in the books or not.***
- Generally, the project institution does not deduct statutory dues (such as TDS, GST-TDS) while making payment to the vendor. **Non-deduction of statutory dues can create future penal and interest liabilities on the institute.**



• **Observation Related to Procurements:**

SI	Date	Head	Amount	Observations	Auditor Remarks
1	13/05/2020	1.1.1.1 Equipment	13,87,291.00	<p>Following discrepancies were noted at the time of purchases of CNC Lathe Machine:</p> <ol style="list-style-type: none"> 1. Date of opening quotation is not mentioned by the purchases committee on the envelopes of M/s Aplatech. 2. As per PO, performance security was required, but the reason of incorporating performance security as 0% in the invitation letter needs to be justified. 	Not satisfied with the reply of Auditee as the reply is not satisfactory.
2	30/06/2020	1.1.1.1 Equipment	93,26,533.00	<p>Following Discrepancies were noted at the time of Procurement of Machinery for 5 Departments:</p> <ol style="list-style-type: none"> 1. The purchase order was not accepted by the vendor on the record. Hence it leads to the ambiguity on the acceptance of terms & conditions by the vendor. 2. It was observed that in case of goods dispatched by M/s Ecosense that the delivery challan was not verified by the stock keeper or authorised person at the time of receipt of goods. Hence the actual date of delivery cannot be ascertained. Please justify. 3. As per PO, warranty of 36 months was required but except M/s Ecosense none of the vendors have provided any certificate. The reason of obtaining 	Not satisfied with the reply of Auditee as missing / required document have not been provided



				<p>insufficient documents needs to be justified.</p> <p>4. Quotation envelope of M/s Acumen Labware was not on record which are sent for package ECD Lab 10.</p>	
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- **Observation related to Expenditures:**

SI	Date	Head	Amount	Observations	Auditor Remarks
01	08/03/2021	1.1.2.1 Improve Student Learning	1,19,305.00	<p>Payment made to director against reimbursement of expenses. But no supporting regarding the same is attached.</p>	<p>Not satisfied with the reply of Auditee as expenditure has been incurred via direct contracting. In this case quotation / tender process should have been taken place.</p> <p>Further, supporting bill provided for verification is not visible.</p> <p>No TDS has been deducted.</p> <p>(Hence disallowed ₹ 1,19,305/-).</p> <p>Moreover, the payment has been made via director's/ institute's bank account (No. 79300100000007) and not directly through PFMS.</p> <p>If there is a system for payment directly through PFMS then amount should only be paid by PFMS. If such payment was made through any other Bank</p>



					account other than PFMS the necessary approval from competent authority (NPIU/SPIU) should be obtained.
02	08/10/2020	1.1.2.4 Faculty Staff Development	83,190.00	<p>Amount have been paid, but the beneficiary to whom payment was made could not be ascertained as no supporting documents were provided.</p> <p>Further, the purposes of expenses incurred could not be ascertained due to lack of sufficient document the initial approval/ invoice/ remuneration bill/ TA and claimant sheet/ attendance sheet/ feedback form/ contract and any other related documents.</p>	<p>Not satisfied with the reply of Auditee as expenditure has been incurred via direct contracting. In this case quotation / tender process should have been taken place.</p> <p>Further, supporting bill provided for verification is not visible.</p> <p>No TDS has been deducted.</p> <p>(Hence disallowed ₹ 83,190/-).</p> <p>Moreover, the payment has been made via director's/ institute's bank account (No. 714101011004025) and not directly through PFMS.</p> <p>If there is a system for payment directly through PFMS then amount should only be paid by PFMS. If such payment was made through any other Bank account other than PFMS the necessary approval from competent authority (NPIU/SPIU) should be obtained.</p>



03	09.11.2020	1.1.3.3. Office expense	96,000.00	The amount has been paid to M/s Agarwal Sanjeev & Associates for data entry for 32 months. The above expenditure was incurred via direct contracting with unregistered party instead of following tender procedures. Kindly provide the justification for the same.	Not Satisfied with the reply of Audittee as neither invitation for quotation nor basis of selecting/choosing these vendors is available on record. And all of three parties participating in quotation /tender procedure are unregistered. (Hence disallowed ₹ 96,000/-).
04	30.06.2020	1.1.3.2 Operation & Maintenance	42,000.00	The amount was incurred under head operation & Maintenance and the voucher & supporting of which is not provided, kindly provide the same.	Not satisfied due to non-availability of required/missing supporting documents. (Hence disallowed ₹ 42,000/-).

iv). Un-settled observation related to FY 2019-20:

• **Serious Observations:**

S. No	Date	Amount	Componen t	Observation
1.	07.05.2019	₹ 66,500	1.1.1.1 Equipment	<p>Purchase of RO Water Purifier – M/s Urban Electricals (File No.33):</p> <p>7 units have been purchased from GeM portal and following points have been noted:</p> <p>a) Copy of the delivery challan or goods received note is not on record. In the absence of sufficient documentation, whether goods have been received within the stipulated time, needs to be determined. Also, no documentation with respect to a quality check done at the time of receipt of goods by any authorized officer has been documented. Suitable explanation for the same is sought.</p>
2.	26.06.2019	₹ 29,99,610	1.1.1.1	Purchase of 45 Desktops - M/s SSR3 Advisors Private




			Equipment	Limited (File No.63): 45 units have been purchased from GeM portal and following points have been noted: a) The installation report has not been made available on record. b) A proper satisfactory performance report has not been prepared and provided to us. The details with respect to the performance of the software, upon using it over a reasonable period of time, are not known.
3.	29.06.2019	₹ 29,74,190	1.1.1.1 Equipment	Purchase of Computers - M/s SSRV Advisory Private Limited: Purchase has been made through GeM portal. Following points have been noted: a) There is much variations between the specification put on PMSS and the filters used at GeM. b) Comparative Sheet has been signed only by 2 members (Mr. Amitesh Pandey & Mr. Rajeev Kumar Mishra). Is there only two members in Purchase committee.
4.	13.06.2019	₹ 13,17,706	1.1.1.2 Learning & Resouce	Purchase of Software Candence University Bundle Analog & Digital FE & BE – M/s Entuple Technologies Pvt Ltd. (File No. 53): a) No TDS and GST TDS have been deducted.
5.	14.06.2019	₹ 36,32,742	1.1.1.2 Learning & Resouce	Purchase of Software Mat Lab & Simulink – M/s Design Tech Systems Ltd. (File No. 54): a) The technical specifications, duly approved have not been made available on record. b) This is a proprietary item but no proprietary certificate is available c) No TDS and GST TDS have been deducted.
7.	16.11.2020	₹ 1,34,470	1.1.1.1 Equipment	Purchase of Multifunctional Printer – M/s Ritcom Systems and Services (File 80): a) In the absence of specifications the filters applied on GeM are not known. Further the comparative generated is also not on record for verification. Thus the genuineness of the process adopted and the finalization of the L1 vendor cannot be commented upon. b) A copy of E-way bill, delivery challan or goods received note is not on record. Whether a quality and quantity check has been done at the time of receipt



					of goods by an authorized officer, cannot be determined in the absence of sufficient documentation. c) The warranty certificate has not been obtained.
8.	07.03.2020	₹ 18,08,940	1.1.1.1 Equipment	Purchase of 5 Servers – M/s Pentacle IT Solutions Pvt. Ltd.: a) The warranty certificate has not been obtained. b) No GST TDS has been deducted.	
9.	08.02.2020	₹ 14,27,800	1.1.1.2 Learning Resources	Purchase of ETAP Software – M/s ARK Infosolutions Pvt. Ltd.: a) The technical specifications, duly approved have not been made available on record. b) A Proprietary Certificate from ETAP Automation Pvt Ltd. Is attached in which it is declared that ARK Infosolutions Pvt Ltd., New Delhi is sole and authorized to quote, sell and fulfill your requirement for software at your institute. From the language of the certificate it is clear that there are more vendors who provide this software, but no survey or information have been collected from other vendor. Thus in such case minimum requirement of 3 quotation have not been fulfilled. c) A copy of the delivery challan or goods received note is not on record. In the absence of sufficient documentation, whether goods have been received within the stipulated time, needs to be determined. Also, no documentation with respect to a quality check done at the time of receipt of goods by any authorized officer has been documented. Suitable explanation for the same is sought. d) No TDS and GST TDS have been deducted.	
10	28.09.2019	₹ 2,69,984	1.1.2.11 Industry Institute Interaction	₹ 2,69,984 has been paid to Larsen & Turbo for conducting some training. Following points have been noted: a) No quotations have been called for such huge expenses. b) No TDS has been deducted.	
11	26.11.2019	2,12,400	1.1.2.3 Graduate Employability	Paid to M/s Autosoft Techno Pvt Ltd, Kolkata (PDF 91): a) No quotations have been called for. b) As per the invoice attached ₹ 600.00 each was	



				charged for the 300 students, but no list of the students was approved by the authorized person. Hence the amount charged for the 300 students needs to be justified. c) TDS u/s 194C of the Income Tax Act have not been deducted.
12	28.12.2020	Adjustment of advance against ₹ 2,32,200 and balance ₹3,922	1.1.2.4 Faculty Staff Development	Paid to Dr. Satyendra Singh (PDF 15): a) The advance given for the workshop at EE Department. b) Further as per the expenditure detail provided it had been noted that the amount of ₹ 2,48,771.00 have been incurred but as per the payment ordered issued ₹ 2,36,122 have been incurred as expenditure. Hence the reason in variance of the actual expenditure incurred needs to be justified. c) All payment should be made directly to vendors through PFMS , then why such huge advance has been given.
13	01.11.2020	3,53,759	1.1.2.4 Faculty Staff Development	<u>ICDST – 2019 organized by EE Department (PDF 62):</u> a) ₹ 49,051 was paid to M/s Sapna Clarks Inn for providing the accommodation services for the guest invited, but no TDS has been deducted. b) ₹ 86,656 have been paid to M/s TCS Travels for booking air tickets, but the original ticket / invoice issued by the airline was not on record. As tickets should preferably be self-booked and reimbursed for later. Invoice is being received on letter heads of agents are not reliable. Actual tickets received from airlines via emails which depict actual prices being charged by the airline are not on record for verification. c) Further TDS u/s 194J of the Income Tax Act have not been deducted, while the payment of honorarium. The reason for non-deduction of TDS needs to be justified.
14	27.03.2020	2,55,100 1,90,402 13,451	1.1.2.8 Reforms & Governance	<u>5 Departments accreditation was organized from 27th to 29th September, in which certain discrepancy were noted:</u> Paid to Abhimay Food & Beverages and Prince Photo Studio and Speed Travels (PDF 131): a) It was noticed that the quotation received from the M/s Foodle Café "unit of Abhimay Food & Beverages"




				<p>was not signed by the vendor. Hence the authenticity of the quotation received cannot be maintained.</p> <p>b) Further the quotation received from M/s Trishakti Enterprises and M/s Kavya Enterprises for photography services are not on record. Please justify. Also, if minimum three quotations are not received for providing photography services than the quotation received from one vendor and the same is selected as the lowest one than it is void ab initio. Hence the payment made of ₹ 1,90,402.00 to M/s Prince Photo Studio needs to be justified.</p> <p>c) 2% TDS (GST) has not been deducted, while making payment to the vendor. The reason for not deducting TDS needs to be justified.</p> <p>d) TDS u/s 194C of the Income Tax Act has not been deducted, while the payment made to service provider. Hence, the reason for non-deduction of TDS needs to be justified</p>
15	25.02.2020 05.03.2020	82,600 1,03,604	1.1.2.8 Reforms & Governance 1.1.2.7 Mentoring & Twining System	<p><u>Paid to Prince Photo Studio (PDF 137) & (PDF 103):</u></p> <p>a) TDS u/s 194C of the Income Tax Act have not been deducted, while the payment made to service provider. Hence, the reason for non deduction of TDS needs to be justified.</p>

- **Non-deduction of TDS:**

It has been noticed that the institute has not deducted Income Tax TDS in majority cases, where applicable.

For example; few catering vendor names are as follows on which no TDS has been deducted:

M/s Jagdambe Tent House & Caters,

M/s Abhimay Foods & Beverages

M/s Anapoorna Tent & Caters

Further few instances found on sample basis during our vouching where no TDS has been deducted:

S. No.	Vendor Name	Component	Payment (₹)	Date
1.	Vyakti Vikas Kendra India	1.1.2.1 Improve Student Learning	1,80,000	23.09.2019

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2.	Autosoft Techno Private Limited, Kolkata	1.1.2.3 Graduate Employability	2,12,400	26.11.2019
3.	Geeks Lab Techno	1.1.2.3 Graduates Employability	70,800	15.01.2020
4.	Prince Photo Studio	1.1.2.7 Mentoring & Twining System	82,600 & 1,03,604	03.03.2020

• Expenditure related observations:

SI	Tally Date	Component Name	Payee Name	Voucher Amount	Observation	Auditors Remarks
1	29.08.2019	1.1.2.4 Faculty Staff Development	Baked 4 U (282)	2,03,842	₹ 98,543 has been paid to "Baked 4 U" for providing Lunch & Refreshments on occasion of IPREI-2019 in Electronics Engineering Department. Following points have been noted: "Baked 4 U" is a composition dealer & not eligible to collect tax and the same is also mentioned on the top of the invoice. Then also ₹ 4,693 has been charged & paid as GST.	Not satisfied as composition dealer cannot charge GST on their invoice. Hence disallowance to be continued ₹ 4,693
2	13.09.2019	1.1.2.4 Faculty Staff Development	M/s TCPL Travel Care Pvt. Ltd. (PDF 307)	8,305	Payment has been made to TCPL Travel Care Pvt Ltd for booking round trip flight tickets of Mr. Yashwant Dev Panwar from Lucknow to Delhi but no boarding passes are on record.	Not satisfied as collection of the original boarding passes is the requirement of TEQIP-III guidelines for reimbursement. Hence disallowance to be continue ₹ 8,305.



3	19.04.2019	1.1.2.8 Reforms Governanc e	Dr. Dinesh Prasad (PDF 17)	16,490	TA/DA has been reimbursed for BOG meeting. Dr. Dinesh Prasad have made round trip from Delhi to Lucknow & Back, however boarding passes for return journey Lucknow to Delhi is not on record. (₹ 8798/2=4399). Hence journey has been performed or not can't be verified.	Not satisfied as collection of the original boarding passes is the requirement of TEQIP-III guidelines for reimbursement. Hence disallowance to be continue ₹ 4,399.
4	26.06.2019	1.1.2.8 Reforms Governanc e	Hotel Silvete (PDF 68)	33,885	₹ 33,885 has been paid for stay charges of Mr. K Vivekanandan, Mr. T. Senthilvelan & Mr. P. Dhanajayan for 2 days @ ₹ 4,248 per day (3 rooms), however allowable hotel charges is only ₹ 2,250 per day (as per his grade pay). Hence there is excess payment of ₹ 11,988.	Not satisfied as no proof of grade pay is attached. Hence disallowance to be continue ₹ 11,988.



5	02.09.2019	1.1.2.7 Mentoring Twinning System	Hotel Revanta (PDF 290)	48,000	<p>a) Hotel bills have been paid @ ₹ 4,800 per day for following persons, but no TA/DA sheet is attached and no-where their grades are written thus not able to check whether within prescribed limit or not:</p> <ul style="list-style-type: none"> - Mr. Kothandaraman ₹ 4,800 - Mr. KA Selvaradjou/ Mr. V. Govindasamy ₹ 9,600 (2 days) - Mr. K. Radhakrishnan ₹ 14,400 (3 days) - Mr. Sundramoorthy/ Mr. Chitambaram ₹ 14,400 (3 days) <p>b) Total bills are available for ₹ 43,400 against payment of ₹ 48,000. Excess paid ₹ 4,600</p> <p>c) No TDS has been deducted.</p>	<p>Not satisfied as no proof of grade pay is attached. Further TDS amounting to ₹ 960 has not been deducted.</p> <p>Hence disallowance to be continue ₹ 5,560.</p>
6	15.01.2020	1.1.2.3 Graduate Employability	M/s Geeks Lab Technologies (PDF 18)	70,800	a) Amount has been paid to M/s Geeks Lab Technologies, but no prior/initial approval by the competent authority/ authorized person	Not satisfied as required or missing document is not in place and list of students are not visible. (Hence




					<p>was on record, and thus justification for the expenses incurred cannot be ascertained. What service/ goods is the amount meant for is not on record.</p> <p>b) As per the invoice attached ₹ 1,000.00 each was charged for the 60 students, but no list of the students was approved by the authorized person. Hence the basis of the amounts charged for the 60 students needs to be justified.</p> <p>c) Further TDS u/s 194C of the Income Tax Act has not been deducted, while the payment made to the vendor.</p>	disallowed ₹ 70,800)
7	15.01.2020	1.1.2.4 Faculty Staff Development	Dr. Arvind Kumar Shukla (PDF 19)	21,326	<p>a) Mr. Arvind Kumar Shukla travelled for round trip from Lucknow to Cochin by air, however no boarding passes was on record. So, the actual journey was undertaken by him cannot be ascertained by him.</p>	<p>Travel certificate is available only one side (₹ 6,965). Hence balance ₹ 14,361 has to be continued as disallowance.</p>




8	18.01.2020	1.1.2.5 Research & Development	Ms. Ritika Saxena	13,214	Miss Ritika Saxena claimed ₹ 3,432.00 for travelling by own car, but as per the TEQIP Guideline students are not allowed to travel by own car. Further the no RC was on record and the destination for which amount have been claimed cannot be ascertained. The reason for same needs to be justified.	Institute has issued letter to concern hence disallowance of ₹ 3432 has to be continued.

v). Unsettled Observation related to FY- 2018-19

SI	Observation	Amount	Auditor's Remarks
1	Bill was sale invoice not Tax Invoice, also GST no. was hand written. In such cases, GST component should not be paid (₹ 1296/-).	1,296	Institute has issued letter to the vendor hence Disallowance to be continued ₹ 1,296
2	Taxi bill (No. 1176) for travelling from New Delhi Airport to JNU New Delhi amounting to ₹ 400 paid to Mr. Prakash Vidhyarthi. Same amount has also been paid to Mr. S. Balasundaram on production of same bill. Further another Taxi bill of ₹ 400 was not available Boarding pass for one side (Lucknow to Delhi) not available.	800	In case of non-availability of taxi bill, reimbursement should be restricted to @ ₹ 10 per KM. Hence allowed ₹ 110 (11 km * ₹10) Disallowed ₹ 690
3	Travelled by own car against which RC not attached.	410	Institute has recovered the amount hence Disallowance to be continued ₹ 410. The same will



	Further amount claimed ₹ 900 for 49 KM which should be ₹ 490 (49*10) Boarding pass for one side (Lucknow to Delhi) not available		be allowable on return to NPIU.
4	Taxi Bill for ₹500 not on record. (IIT Delhi to Delhi Airport)	500	In case of non-availability of taxi bill, reimbursement should be restricted to @₹ 10 per KM. Hence allowed ₹ 150 (15 km * ₹ 10) Disallowance ₹ 350
5	Bill was sale invoice not Tax Invoice, also GST no. was hand written. In such cases, GST component should not be paid (₹ 7344/-).	7,344	Institute has issued letter to the vendor hence Disallowance to be continued ₹ 7,344
6	On bill it is clearly mentioned that vendor is supplier of Building Materials, however Tea, Snacks & Water and other Food items has been purchased. How it is possible. Further On bill VAT was written which has been cut down and GST has been charged which is not proper Tax Invoice.	19,378	Since tea & snacks have been purchased from Construction Contractor/ Vendor which clearly creates question on authenticity of the bill and purchase, hence Disallowance to be continued ₹ 19,378. Recovered GST portion will be allowable on production of payment proof to NPIU such as UTR no. etc.
7	Bus ticket for ₹ 1101 not on record. Further taxi bill claimed ₹1200 for total travel of 58 KM	1,721	Institute has issued letter to the vendor hence Disallowance to be continued ₹ 1,721
8	Amount of ₹ 42 charged as GST but bill was not Tax Invoice, it was Cash Memo	42	Institute has issued letter to the vendor hence Disallowance to be continued ₹ 42
9	Incidental Charges of ₹ 172.55 has been paid but no such allowance is payable under TEQIP guideline.	172.5	Institute has issued letter to the vendor hence Disallowance to be continued ₹ 172.55
10	Taxi bill was Xerox, no original bill was on record. Further on Bill it is clearly mentioned un-registered, inspite of that ₹ 70 has been paid as GST.	70	Institute has issued letter to the vendor hence Disallowance to be continued ₹ 70
11	On bill it is clearly mentioned that vendor is supplier of Building Materials, however Stationery items has been purchased. How it is possible. Further On bill VAT was written which has been cut down and GST has been charged which is not proper Tax Invoice	17,098	Since tea & snacks have been purchased from Construction Contractor/ Vendor which clearly creates question on authenticity of the bill and purchase, hence Disallowance to be continued ₹ 17,098. Recovered GST portion will be allowable on production of payment proof to NPIU such as UTR



			no. etc.
12	Taxi Bill for ₹ 600 not on record. (Rohini Sector-18 to Airport Delhi)	600	In case of non-availability of taxi bill, reimbursement should be restricted to @₹ 10 per KM. Hence allowed ₹ 330 (33 km * ₹ 10) Disallowable ₹ 270
13	Taxi Bill for ₹ 1083 not on record. (Nalgonda to Shamshad Airport)	1,083	Satisfied
14	Taxi Bill for ₹300 claimed for 5 KM.	250	In case of non-availability of taxi bill, reimbursement should be restricted to @₹ 10 per KM. Hence allowed ₹ 100 (5 km * ₹ 10* 2 sides) Disallowable ₹ 150
15	Taxi Bill for ₹ 2386 not on record.	2,386	Institute has issued letter to the vendor hence Disallowance to be continued ₹ 2,386

e). Institute- Harcourt Butler Technical University (HBTU), Kanpur

i). Unsettled Observation Of FY:2020-21

• Disallowed Observation related to Procurements/ Expenditures:

S. No.	Date	Head of account	Amount	Observation	Auditor Remarks
1	02-06-2020	Faculty/staff Development & Motivation 1.1.2.4	₹ 1,60,299.00	<p>The Amount of ₹ 160299 incurred during the faculty development course on "Advancement in material characterization techniques" organized by TEQIP-III sponsored faculty and the following observation were noted are as follow:</p> <p>1. From the above expenditure the amount of ₹ 82000 is paid to caterers for which quotation is invited and the following parties were participated:</p> <ul style="list-style-type: none"> a) M/s Thakur Ji Caterers b) M/s Rohit Caters c) M/s The Mithai Shop Thakur & Sweet Caterers <p>Following points were noted in the above tender process for catering service:</p>	<p>Tender/quotation process has not been followed as quotations were provided by same party. (Hence ₹ 82,000 is disallowed)</p>



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				<ul style="list-style-type: none"> The GST certificate of above participating parties is not on record and M/s Rohit Caters & M/s The Mithai Shop Thakur & Sweet Caterers seems to be unregistered, kindly provide the justification for the same. The two of above participating party M/s Thakur Ji Caterers & M/s The Mithai Shop Thakur & Sweet Caterers is belongs to same person as the mobile number (8808666655 & 9389354113) mention on both the quotation is same and the mail id mention on the quotation of M/s The Mithai Shop Thakur & Sweet Caterers Is thakurajaysingh649@gmail.com and the proprietor of M/s Thakur ji caterers is Mr. Ajay singh. <p>Hence from the above it seems that the whole tender process is null & void and seems to be manipulated and which is against the guidelines</p>	
2	08-09-2020	Mentoring & Twining 1.1.2.7	₹ 3,17,598.00	<p>Following points were observed during the program organize on Short term course, control and Machine intelligence under twinning arrangement with TCE, Madurai from 16-26 sept 2019:</p> <ol style="list-style-type: none"> From the above expenditure the amount of ₹ 182250 is paid to caterers for which quotation is invited and the following parties were participated: <ol style="list-style-type: none"> M/s Thakur Ji Caterers M/s Rohit Caters M/s The Mithai Shop Thakur & Sweet Caterers <p>Following points were noted in the above</p>	Tender/quotation process has not been followed as quotations were provided by same party. (Hence ₹ 1,82,250 is disallowed)



				<p>tender process for catering service:</p> <ul style="list-style-type: none"> The GST certificate of above participating parties is not on record and M/s Rohit Caters & M/s The Mithai Shop Thakur & Sweet Caterers seems to be unregistered, kindly provide the justification for the same. The two of above participating party M/s Thakur Ji Caterers & M/s The Mithai Shop Thakur & Sweet Caterers belongs to same person as the mobile number (8808666655 & 9389354113) mention on both the quotation is same and the mail id mention on the quotation of M/s The Mithai Shop Thakur & Sweet Caterers Is thakurajaysingh649@gmail.com and the proprietor of M/s Thakur ji caterers is Mr. Ajay singh. <p>Hence from the above it seems that the whole tender process is null & void and seems to be manipulated and which is against the guidelines.</p>	
3	21.08.2020	1.1.2.4 Faculty/Staff development & Motivation	343876	<p>Following points were observed during the program organize a national workshop on "Challenges of civil engineering Infrastructure from 23-24 sept 2019:</p> <ol style="list-style-type: none"> From the above expenditure the amount of Rs82,250 is paid to caterers via direct contracting instead of following proper tender procedure, kindly provide the justification for the same. From the above expenditure ₹ 87,517 incurred for pitthu bag, writing pad, ID card penholder, etc. for which quotation is invited and following parties 	<p>Not satisfied with the reply, no tender procedure was followed.</p> <p>(Hence ₹ 82,250 & ₹ 87,517 is disallowed)</p>



				were participated: <ul style="list-style-type: none"> • M/s P.K.Enterprises • M/s Virat Enterprises • Ms Univarsal Graphics GST certificate of any of the above participating parties is not available on record, KINDLY PROVIDE THE SAME.	
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f). Institute- Davalbagh Educational Institute (DEI), Agra

i). Un-settled Observation Of FY:2021-22 (Up to September)

• **Observation Related to Procurements:**

SI	Date	Head	Amount	Observations	Auditee Reply
1	28.02.2021	1.1.1.2 Learning resources	11,21,479	Following observation were noted during the procurement of Learning resources from EBSCO International Inc: 1. Kindly provide the TDS details which is deducted on the same.	Not satisfied, as the required/Missing document not provided. (Hence the amount of ₹ 22430/- GST TDS is Disallowed)
2	19.11.2020	1.1.1.3 Furniture	419310	During the course of we found that the following procurement was done without deducting GST TDS.	Hence the amount of ₹ 2,40,229 of GST TDS (@2% of Procurement)which was not deducted is disallowed.
3	23.11.2020	1.1.1.3 Furniture	420000		
4	10.08.2020	1.1.1.1 Equipment	348018		
5	10.08.2020	1.1.1.1 Equipment	376821		
6	10.08.2020	1.1.1.1 Equipment	1698900		
7	12.11.2020	1.1.1.1 Equipment	497920		
8	25.11.2020	1.1.1.1 Equipment	497000		
9	12.01.2021	1.1.1.1 Equipment	410000		
10	30.01.2021	1.1.1.1 Equipment	1449000		
11	18.02.2021	1.1.1.1	472500		



		Equipment		
12	18.02.2021	1.1.1.1 Equipment	557550	
13	22.02.2021	1.1.1.1 Equipment	1308051	
14	25.03.2021	1.1.1.1 Equipment	1360128	
15	25.03.2021	1.1.1.1 Equipment	800000	
16	29.03.2021	1.1.1.1 Equipment	700000	
17	29.03.2021	1.1.1.1 Equipment	309514	
18	29.03.2021	1.1.1.1 Equipment	386745	

ii). Unsettled Observations related to the FY: 2019-20

• **Serious observation Found in case of Minor Civil Work:**

S.No	Date	Amount	Observation
1	25.10.2019	₹ 2,89,600/-	<p>In the case of minor civil work for Toilet renovation following parties were participated:</p> <ul style="list-style-type: none"> 1. M/s Bhagwan singh Pvt. Ltd. (₹ 289600/-) 2. M/s Naman Construction (₹ 325800/-) 3. M/s Divyanshi Decorators (₹ 316750/-) <p>The irregularities/observations found in this case are enlisted below:</p> <p>a) In the given case we found that the instruction were issued by the Institute along with the invitation of quotations on the basis of which the institute were assess whether the quotation is technically responsive or not/ bidder are qualified or not are as follow:</p> <ul style="list-style-type: none"> • Total monetary value of construction works performed for each year of at least 3 years • Bidder should hold income tax clearance certificate from the concerned IT circle; • Report on his financial standing; • Details of any litigation, current or during the last 3 years in which the bidder is involved, the parties concerned and disputed amount in each case. • Should have satisfactory complete as a prime contractor

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			<p>at least one similar work of value not less than ₹ 5,00,000/- in the last three years;</p> <ul style="list-style-type: none"> • Should possess valid electrical license for executing building electrification works. <p>While verifying tender documents we find that no above mentioned documents was submitted by any bidder. Hence, we find that none of the participating parties was complied any of the above conditions, kindly provide the proper justification for the same.</p> <p>b) In this case we find that the contract were awarded to M/s Bhagwan singh Pvt. Ltd. Which is an unregistered party, please explain the reason behind selecting the unregistered party(not having GST registration)</p> <p>c) The personal details like; PAN is not on record.</p> <p>d) The party M/s Bhagwan singh Pvt. Ltd. To whom the contract were awarded, while searching on MCA site no company of such name is in existence to whom the contract were awarded, kindly provide the incorporation certificate, MOA & AOA.</p> <p>The entire process and policy regarding selecting of the contractor for the contract is not seems to be proper or as per the guidelines.</p>
2	17.08.2019	₹ 4,72,000/-	<p>In the case of minor civil work for white wash of main building(Inside laboratories and classrooms) following parties were participated in the tender:</p> <ol style="list-style-type: none"> 1. M/s Bhagwan singh Pvt. Ltd. (₹ 4,72,000/-) 2. M/s Naman Construction (₹ 5,00,000/-) 3. M/s Divyanshi Decorators (₹ 5,00,000/-) <p>The irregularities/observations found in this case are enlisted below:</p> <p>a) In the given case we found that the instruction were issued by the Institute along with the invitation of quotations on the basis of which the institute were assess whether the quotation is technically responsive or not/ bidder are qualified or not are as follow:</p> <ul style="list-style-type: none"> • Total monetary value of construction works performed for each year of at least 3 years • Bidder should hold income tax clearance certificate from the concerned IT circle; • Report on his financial standing; • Details of any litigation, current or during the last 3 years in which the bidder is involved, the parties concerned and disputed amount in each case.

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			<ul style="list-style-type: none"> • Should have satisfactory complete as a prime contractor at least one similar work of value not less than ₹ 5,00,000/- in the last three year; • Should possess valid electrical license for executing building electrification works. • Should possess required valid license for executing the water supply & sanitary works. <p>While verifying tender documents we find that no above mentioned documents was submitted by any bidder. Hence, we find that none of the participating parties was complied any of the above conditions, kindly provide the proper justification for the same.</p> <p>b) In this case we find that the contract were awarded to M/s Bhagwan singh Pvt. Ltd. Which is an unregistered party, please explain the reason behind selecting the unregistered party(not having GST registration)</p> <p>c) The personal details like; PAN is not on record.</p> <p>d) The party M/s Bhagwan singh Pvt. Ltd. To whom the contract were awarded, while searching on MCA site no company of such name is in existence to whom the contract were awarded, kindly provide the incorporation certificate, MOA & AOA.</p> <p>e) Draft agreement is available, no original agreement executed between the institute and the party was available on record.</p> <p>The entire process and policy regarding selecting of the contractor for the contract is not seems to be proper or as per the guidelines.</p>
3	17.08.2019	₹ 1,24,000/-	<p>In the case of minor civil work for dei/foe/whitewash/ workshop following parties were participated in the tender:</p> <ol style="list-style-type: none"> 1. M/s Bhagwan singh Pvt. Ltd. (₹ 1,24,000/-) 2. M/s Naman Construction (₹ 1,40,000/-) 3. M/s Divyanshi Decorators (₹ 1,30,000/-) <p>The irregularities/observations found in this case are enlisted below:</p> <p>a) In the given case we found that the instruction were issued by the Institute along with the invitation of quotations on the basis of which the institute were assess whether the quotation is technically responsive or not/ bidder are qualified or not are as follow:</p> <ul style="list-style-type: none"> • Total monetary value of construction works performed for each year of at least 3 years • Bidder should hold income tax clearance certificate from the concerned IT circle;



			<ul style="list-style-type: none"> • Report on his financial standing; • Details of any litigation, current or during the last 3 years in which the bidder is involved, the parties concerned and disputed amount in each case. • Should have satisfactory complete as a prime contractor at least one similar work of value not less than ₹ 5,00,000/- in the last three year; • Should possess valid electrical license for executing building electrification works. • Should possess required valid license for executing the water supply & sanitary works. <p>While verifying tender documents we find that no above mentioned documents was submitted by any bidder. Hence, we find that none of the participating parties was complied any of the above conditions, kindly provide the proper justification for the same.</p> <p>b) In this case we find that the contract were awarded to M/s Bhagwan singh Pvt. Ltd. Which is an unregistered party, please explain the reason behind selecting the unregistered party(not having GST registration)</p> <p>c) The personal details like; PAN is not on record.</p> <p>d) The party M/s Bhagwan singh Pvt. Ltd. To whom the contract were awarded, while searching on MCA site no company of such name is in existence to whom the contract were awarded, kindly provide the incorporation certificate, MOA & AOA.</p> <p>e) Draft agreement is available, no original agreement executed between the institute and the party was available on record.</p> <p>The entire process and policy regarding selecting of the contractor for the contract is not seems to be proper or as per the guidelines.</p>
4	20.08.2019	₹ 3,84,000/-	<p>In the case of minor civil work for colour wash for main building following parties were participated in the tender:</p> <ol style="list-style-type: none"> 1. M/s Bhagwan singh Pvt. Ltd. (₹ 3,84,000/-) 2. M/s Naman Construction (₹ 4,50,000/-) 3. M/s Divyanshi Decorators (₹ 4,10,000/-) <p>The irregularities/observations found in this case are enlisted below:</p> <p>a) In the given case we found that the instruction were issued by the Institute along with the invitation of quotations on the basis of which the institute were assess whether the quotation is technically responsive or not/ bidder are qualified or not are as follow:</p>




			<ul style="list-style-type: none"> • Total monetary value of construction works performed for each year of at least 3 years; • Report on his financial standing; • Details of any litigation, current or during the last 3 years in which the bidder is involved, the parties concerned and disputed amount in each case. • Should have satisfactory complete as a prime contractor at least one similar work of value not less than ₹ 5,00,000/- in the last three years; • Should possess valid electrical license for executing building electrification works. • Should possess required valid license for executing the water supply & sanitary works. <p>While verifying tender documents we find that no above mentioned documents was submitted by M/s Bhagwan singh Pvt. Ltd. & M/s Divyanshi decoratoR Hence, we find that these two participating parties was not complied any of the above conditions.</p> <p>b) In this case we find that the contract were awarded to M/s Bhagwan singh Pvt. Ltd. Which is an unregistered party, please explain the reason behind selecting the unregistered party(not having GST registration)</p> <p>c) The personal details like; PAN is not on record.</p> <p>d) The party M/s Bhagwan singh Pvt. Ltd. To whom the contract were awarded, while searching on MCA site no company of such name is in existence to whom the contract were awarded, kindly provide the incorporation certificate, MOA & AOA.</p> <p>e) Draft agreement is available, no original agreement executed between the institute and the party was available on record.</p> <p>The entire process and policy regarding selecting of the contractor for the contract is not seems to be proper or as per the guidelines.</p>
5	20.08.2019	₹ 2,00,000/-	<p>In the case of minor civil work for whitewash of electrical lab and library following parties were participated in the tender:</p> <ol style="list-style-type: none"> 1. M/s Bhagwan singh Pvt. Ltd. (₹ 1,97,850/-) 2. M/s Naman Construction (₹ 2,10,000/-) 3. M/s Divyanshi Decorators (₹ 2,05,000/-) <p>The irregularities/observations found in this case are enlisted below:</p> <p>a) In the given case we found that the instruction were issued by the Institute along with the invitation of quotations on the basis of which the institute were assess whether the quotation is</p>



		<p>technically responsive or not/ bidder are qualified or not are as follow:</p> <ul style="list-style-type: none"> • Total monetary value of construction works performed for each year of at least 3 years • Bidder should hold income tax clearance certificate from the concerned IT circle; • Report on his financial standing; • Details of any litigation, current or during the last 3 years in which the bidder is involved, the parties concerned and disputed amount in each case. • Should have satisfactory complete as a prime contractor at least one similar work of value not less than ₹ 5,00,000/- in the last three years; • Should possess valid electrical license for executing building electrification works. • Should possess required valid license for executing the water supply & sanitary works. • While verifying tender documents we find that no above mentioned documents was submitted by any bidders except M/s Naman Construction which have license for executing the water supply & sanitary works. Hence, we find that none of the participating parties was complied any of the above conditions, kindly provide the proper justification for the same. <p>b) In this case we find that the contract were awarded to M/s Bhagwan singh Pvt. Ltd. Which is an unregistered party, please explain the reason behind selecting the unregistered party(not having GST registration)</p> <p>c) The personal details like; PAN is not on record.</p> <p>d) The invoice issued by the party against which payment was made is not found on record.</p> <p>e) The party M/s Bhagwan singh Pvt. Ltd. To whom the contract were awarded, while searching on MCA site no company of such name is in existence to whom the contract were awarded, kindly provide the incorporation certificate, MOA & AOA.</p> <p>f) Draft agreement is available, no original agreement executed between the institute and the party was available on record.</p> <p>g) In the given case we noted that the M/s Bhagwan singh Pvt. Ltd. To whom contract were awarded was quoted ₹ 1,97,850/-, but the entry in tally was entered with ₹ 2,00,000/-, please explain the same.</p>
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		The entire process and policy regarding selecting of the contractor for the contract is not seems to be proper or as per the guidelines.
6	17.08.2019	<p>₹ 1,20,000/-</p> <p>In the case of minor civil work for colour wash of electrical lab following parties were participated in the tender:</p> <ol style="list-style-type: none"> 1. M/s Bhagwan singh Pvt. Ltd. (₹ 1,20,000/-) 2. M/s Naman Construction (₹ 1,30,000/-) 3. M/s Divyanshi Decorators (₹ 1,30,000/-) <p>The irregularities/observations found in this case are enlisted below:</p> <p>a) In the given case we found that the instruction were issued by the Institute along with the invitation of quotations on the basis of which the institute were assess whether the quotation is technically responsive or not/ bidder are qualified or not are as follow:</p> <ul style="list-style-type: none"> • Total monetary value of construction works performed for each year of at least 3 years • Bidder should hold income tax clearance certificate from the concerned IT circle; • Report on his financial standing; • Details of any litigation, current or during the last 3 years in which the bidder is involved, the parties concerned and disputed amount in each case. • Should have satisfactory complete as a prime contractor at least one similar work of value not less than ₹ 5,00,000/- in the last three year; • Should possess valid electrical license for executing building electrification works. • Should possess required valid license for executing the water supply & sanitary works. <p>While verifying tender documents we find that no above mentioned documents was submitted by any bidder. Hence, we find that none of the participating parties was complied any of the above conditions, kindly provide the proper justification for the same.</p> <p>b) In this case we find that the contract were awarded to M/s Bhagwan singh Pvt. Ltd. Which is an unregistered party, please explain the reason behind selecting the unregistered party(not having GST registration)</p> <p>c) The personal details like; PAN, Adhar, etc. is not on record.</p> <p>d) Courier receipt/postal receipt is not record, hence the date of receipt of quotation is not clear.</p> <p>e) The invoice issued by the party against which payment was made</p>

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			<p>is not found on record.</p> <p>f) The party M/s Bhagwan singh Pvt. Ltd. To whom the contract were awarded, while searching on MCA site no company of such name is in existence to whom the contract were awarded, kindly provide the incorporation certificate, MOA & AOA.</p> <p>g) Draft agreement is available, no original agreement executed between the institute and the party was available on record.</p> <p>The entire process and policy regarding selecting of the contractor for the contract is not seems to be proper or as per the guidelines.</p>
7	22.03.2020	₹ 2,39,898/-	<p>In the case of minor civil work for Faculty boundary wall following parties were participated in the tender:</p> <ul style="list-style-type: none"> 1. M/s Bhagwan singh Pvt. Ltd. (₹ 2,39,898/-) 2. M/s Naman Construction (₹ 2,57,929/-) 3. M/s Divyanshi Decorators (₹ 2,52,026/-) <p>The irregularities/observations found in this case are enlisted below:</p> <p>a) In the given case we found that the instruction were issued by the Institute along with the invitation of quotations on the basis of which the institute were assess whether the quotation is technically responsive or not/ bidder are qualified or not are as follow:</p> <ul style="list-style-type: none"> • Total monetary value of construction works performed for each year of at least 3 years • Bidder should hold income tax clearance certificate from the concerned IT circle; • Report on his financial standing; • Details of any litigation, current or during the last 3 years in which the bidder is involved, the parties concerned and disputed amount in each case. • Should have satisfactory complete as a prime contractor at least one similar work of value not less than ₹ 5,00,000/- in the last three year; • Should possess valid electrical license for executing building electrification works. • Should possess required valid license for executing the water supply & sanitary works. <p>While verifying tender documents we find that no above mentioned documents was submitted by any bidder. Hence, we find that none of the participating parties was complied any of the above conditions, kindly provide the proper justification for the same.</p> <p>b) In this case we find that the contract were awarded to M/s</p>

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		<p>Bhagwan singh Pvt. Ltd. Which is an unregistered party, please explain the reason behind selecting the unregistered party(not having GST registration)</p> <p>c) The personal details like; PAN, Adhar, etc. is not on record.</p> <p>d) Courier receipt/postal receipt is not record, hence the date of receipt of quotation is not clear.</p> <p>e) The invoice issued by the party against which payment was made is not found on record.</p> <p>f) The party M/s Bhagwan singh Pvt. Ltd. To whom the contract were awarded, while searching on MCA site no company of such name is in existence to whom the contract were awarded, kindly provide the incorporation certificate, MOA & AOA.</p> <p>g) Draft agreement is available, no original agreement executed between the institute and the party was available on record.</p> <p>h) TDS as per Income tax act was not deducted.</p> <p>The entire process and policy regarding selecting of the contractor for the contract is not seems to be proper or as per the guidelines.</p>
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- **SERIOUS IRREGULARITY**

In all the above mentioned in Point 1.(A) tender we found that only above three parties have participated and in all cases the tender were awarded to so named M/s Bhagwan Singh Pvt. Ltd. It looks dubious on following count:-

- PAN provided is related to an individual ie Mr Bhagwan Singh but name mentioned in comparative chart as Bhagwan Singh Pvt Ltd – matter requiring vigilant action for incorrect submission.
- Total Contract awarded to contractor amounting to ₹ 1829498/- to M/s Bhagwan Singh Pvt. Ltd. is unregistered party, allottee to the tender application.
- This contractor turn to be L-1 in all cases barring other too being L-2/L-3 to total work awarded in financial year under Audit of civil nature.
- The Income tax return for FY 2018-19 & 2019-20 of M/s Bhagwan Singh has been filed (dt.: 31.08.2020) after issuing observation memo by us (dt:26.08.2020).




g). Institute- Madan Mohan Malaviya University Of Technology, Gorakhpur

i). Observation related to FY: 2021-22 (Up to January 2022)

• Excess of Grant/Income over Expenditure by ₹ 3,60,703:

The project institution has excess overdrawn Grant/Income over expenditure by ₹ 3,60,703/- as on 31.01.2022. Institute has withdrawn excess grant since last four years and keeping it with their bank account for no purpose. Since TEQIP-III program has closed and this amount is still un-utilized hence the entire amount should be surrendered to NPIU.

• Un-settled Advance ₹ 20,000 as on 31.01.2022:

It has been further observed that as per book of accounts, the project institution is having ₹ 20,000 un-settled advance as on 31.01.2022 which was given to one faculty Mr. Muzammil Hasan in earlier year but due to demise of him this amount is still pending to be recover.

Since no expenditure has been made against given advance till closure of TEQIP-III project, hence the entire amount should be surrendered to NPIU.

• Un-paid liabilities ₹ 2,47,192 as on 31.01.2022:

It has been further observed that as per books of accounts, there are two un-paid liabilities i.e. RIG expenses payable (for purpose of Research) ₹ 2,42,989/- and TDS payable ₹ 4203 as on 31.01.2022, is still lying in the books against which grant have been withdrawn from PFMS and kept in their institute's bank account instead of paying it directly to respective person. Further no detailed list to whom such amount is payable, has been provided to us for verification.

Since there is no obligation to pay these liabilities due to closure of TEQIP-III project, hence the entire amount should be surrendered to NPIU.

• Bank Balance ₹ 5,87,895 in Bank Account (Allahabad Bank):

It has been further observed that as per Cash Book as on 31.01.2022, the project institution is having ₹ 5,87,895 in their bank account against excess grant over drawn and un-paid liabilities as explained in point no. (1) to (3) above.

Since no utilization has been made till closure of TEQIP-III project, hence the entire amount should have been refunded back to NPIU immediately.

• Un-utilized Grant/Fund ₹ 6,07,895 as on 31.01.2022:

Based on our observations explained in point no. (1) to (4) above, the project institution has excess withdrawn total grant amounting to ₹ 6,07,895/- which is



un-utilized, hence recovery should be made by NPIU against the entire amount.

- **Bank Reconciliation as on 31.01.2022:**

There is difference between balances as per books of accounts and as per bank statement. Some credit for ₹ 16,215/- have been found in bank statement but the same has not been recorded in books of accounts and TDS for ₹ 21,095/- has been paid but not recorded in the books. However no reason/explanation for non-recording such credits/debits in books of accounts have been provided to us for verification.

- **Excess Expenditure in M-32 Report (PFMS Report):**

It has been observed that as per M-32 report, total expenditure for the period 01.04.2021 to 30.09.2021 is ₹ 2,02,67,529/-, however as per books of accounts maintained by institute, the total expenditure for the same period is ₹ 1,92,24,457/-. So there is a huge difference of ₹ 10,43,072/- between M-32 Report (PFMS Statement) and books of accounts. As per the management of institute, the figures reflecting in M-32 are wrong and showing excess value, however no complain/communication for such difference to concern person at NPIU/SPIU level has been shown to us for verification.

- It has been observed that in FY 2020-21 ₹ 4,39,285 has been booked on account of prior period expenditure under accounting head 1.1.1.1 Equipments due to some TDS deduction entries which were not recorded in the books of accounts in earlier year. These have been rectified and booked under said head.

- **Observation Related to Procurements:**

SI	Date	Head	Amount	Observations	Auditor Reply
1	19.06.2021	1.1.1.3 Furniture	3,21,600 Invoice value & 272254.37 Taxable value	It is noted that for the Invoice issued by M/S Geeken Seating Collection, amounting to ₹ 3,21,600.00 ,on which TDS (GST) has not be deducted. Please justify.	Not satisfied with the reply of auditee as the same is not deducted. Hence ₹ 5450/- (2% of ₹ 2,72,254.37) is disallowed.



• **Observation related to Expenditures:**

S. No.	Date	Head of account	Amount	Observation	Auditee Reply
01	30.09.2021	1.1.3.3 Office expense	94390	<p>The amount of ₹ 73,150 paid to M/s Modiyani Tax Solutions for tally reconciliation work.</p> <p>In the above case following points were observed:</p> <ol style="list-style-type: none"> No TDS was deducted while making payment to the party. <p>Hence the amount of TDS ₹ 7,315 (10% of 73150) need to be disallowed.</p>	<p>Not satisfied with the reply of auditee as recovery is still in process..</p> <p>(Hence TDS amount disallowed ₹ 7,315)</p>
02	30.09.2021	1.1.2.1 Improve student learning	42000	<p>The amount has been paid to Mr. Ritesh kumar (Trainer) for providing student training without deducting TDS as per income tax act.</p> <p>Hence ₹ 4,200 (10% of 42000) is need to be disallowed.</p>	<p>Not satisfied with the reply of auditee as the same has been recovered from the concerned person, however the same is still to be deposited to the govt.</p> <p>(Hence TDS amount disallowed ₹ 4,200)</p>

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ii). Unsettled observation related to FY 2020-21

• Observation related to Procurement:

SI	Date	Head	Amount	Observations	Auditor Remarks
1	22/08/2020	1.1.1.1 Equipment	1,14,012.00	<p>Following discrepancies were noted at the time of purchases of Condensation Apparatus;</p> <ol style="list-style-type: none"> 1. Requisition raised by the HED department was not dated. Hence the actual date of requirement cannot be ascertained. 2. PO does not specify the delivery period within which the goods are to be received. Hence the due date of delivery cannot be ascertained. 3. Actual date of delivery cannot be ascertained due to non- verification of delivery challan by the authorised officer. 4. Quotation last day of submission was 02/01/2020, but as per date of opening mentioned on quotation envelop was 10/01/2020. Further the quotation opening form was dated 27/01/2020 & in the quotation evaluation form date of opening mentioned on 31/01/2020. <p>The difference needs to be justified.</p>	Due date of delivery is essential condition of PO. Hence the same be mentioned on PO.
2	22/08/2020	1.1.1.1 Equipment	1,27,692.00 80%	<p>Following discrepancies were noted at the time of purchases of Shell & Tube Heat Exchange :-</p> <ol style="list-style-type: none"> 1. Requisition raised by the department was not dated. Hence the actual date of requirement cannot be 	Due date of delivery is essential condition of PO. Hence the same be mentioned on PO.




				<p>ascertained.</p> <p>2. PO does not specify the delivery period within which the goods are to be received. Hence the due date of delivery cannot be ascertained.</p>	
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• **Observations related to Expenditures:**

SI	Date	Head	Amount	Observation	Auditor Remarks
1	23/05/2020	1.1.2.7 Mentoring & Twinning System	36886.00	<p>The expenditure was incurred towards one-week online faculty development program in which ₹ 885 included which was paid for certificate to M/s SRS Publicity is a composite dealer and charging GST on bill of supply which is need to be recovered.</p> <p>Hence ₹ 135 paid as GST is disallowed.</p>	<p>Composition dealer cannot charge GST on their bills.</p> <p>(Hence Disallowed ₹ 135).</p>
2	22.08.2020	1.1.3.2 Operation & Maintenance of equipment	11311	<p>The amount has been incurred for buying Monitor, C.P.U. & U.P.S. from M/s SRS Publicity who was an composite dealer and charging GST on bill of supply.</p> <p>Hence, ₹ 1,755 paid as GST is need to be recoverable.</p>	<p>Composition dealer cannot charge GST on their bills.</p> <p>(Hence Disallowed ₹ 1,755).</p>




iii). Un-Settled Observations related to the FY 2019-20

• **Procurement Observations:**

S.NO.	DATE	COMPONENT	AMOUNT	OBSERVATION
1.	11/04/19	1.1.1.1 Equipment	₹ 3,168,841/-	<p>Discrepancies are noticed below, during the process of procurement:</p> <ol style="list-style-type: none"> 1. TDS have been deducted as per the Income Tax Act, 1961. However its further payment & returns filed could not be substantiated before us. Payment documents like the challan with reference to the deduction could not be traced by the Institute. 2. TDS (GST) has not been deducted. 3. Substantial delays are being made in transfer of fund for TDS payment & further the payment made to Government is also highly delayed. Please justify the reason.
2.	11/04/19	1.1.1.1 Equipment	₹ 3,28,040/-	<p>In the given case of procurement following points were observed:</p> <ol style="list-style-type: none"> 1. The acceptance of the PO by the vendor is not on record. 2. Delivery period as per PO is 60 days. Delivery made is late however LD clause on the PO was ambiguous therefore deduction could not be made, hence LD need to be recovered..



• Observations related to Expenditure:

S.N O.	DATE	COMPONENT	AMOUNT	OBSERVATION
1	09/05/19	1.1.3.4 Meeting	₹ 24,521/-	1) In the case of the TA expenses claimed upon travelling from Gorakhpur to Delhi ₹ 3315/-, even scanned copy of boarding pass was not available on record to verify the actual journey undertaken.
2	11/04/19	1.1.2.5 Research & Development	₹ 14,000/-	In the case of TA expenses claimed upon travelling:— 1) from Lucknow to Hyderabad ₹ 2257/- 2) from Hyderabad to Lucknow ₹ 2458/- Even scanned copies of both the boarding passes were not available on record to verify the actual journey undertaken.
3	11/04/19	1.1.2.5 Research and Development	₹ 13,220/-	No supporting documents were available on record for our verification regarding the amount paid & reimbursed under this. Therefore they cannot be substantiated. Payment advice from PFMS is also not available in records for verification.
4	11/04/19	1.1.2.1 Improve students learning	₹ 14,327/-	Payment is made under photocopy & printout expense for ₹ 2,727/- but the supporting bill is of ₹ 2,617/. No suitable explanation is being provided for the difference.
5	30/04/19	1.1.2.3 Graduate Employability	₹ 11,275/-	Copy of RC has not been obtained where TA amounting ₹ 6,000/- has been claimed upon travelling by own car from DRDO Lucknow to MMMUT.
6	15/04/19	1.1.2.3 Graduate Employability	₹ 19,13,318/-	Honorarium was paid to 20 faculties during Graduate Employability Program from 28/02/2019 to 14/03/2019, but the program schedule for the event was not maintained on record to verify the number of days on which the respective guests were invited. Further in the absence of their CVs, the



			<p>eligibility of the said 20 faculties towards an honorarium of ₹ 75,000/-, for 15 days needs to be justified.</p> <p>Further all the the faculties stayed at M/s Adarsh Palace & each guest was separately paid a sum of ₹ 11,760/-.</p> <p>(₹ 235200 was made to Hotel for accommodation).</p> <p>TDS were not deducted while making payment of honorarium.</p> <p>If all the guests stayed at the same hotel then the reason for not directly contracting with the hotel needs to be obtained. Where rooms are being booked in bulk, the reason for not exploring more options, to avail the rooms at the best possible prices needs to be obtained.</p>
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- **Other observations found during the course of audit:**

- It was observed that in most of the cases, several order have been placed through M/s Parag Milk Parlour. The basis of finalization of the vendor needs to be determined. Further, where purchased are being made regularly through one particular vendor, the reason for not entering into a contract needs to be explained.
- It was observed that in most of the event conducted at the Institute, M/s Star Marriage Lawn & Tent house has provided services of chair, sofa, tent and other miscellaneous services. The basis of finalization of the vendor needs to be determined. Further, where purchase are being made regularly through one particular vendor, the reason for not entering into a contract needs to be obtained. Please justify.
- TDS has been deducted on a regular basis at the time of making payment, but the same has not been deposited into the account of government. The reason for such irregularity needs to be justified. Further no TDS details have been maintained on record and thus the correctness of the individual amounts deducted cannot be verified.



- As per the MoU signed between HRD Ministry, Govt. of India and all the states, the participating institutes are required to set aside a sum amounting to 8% of all revenues into sustainability funds (four funds).

As informed to us, the Institute has not earmarked any such funds or transferred them as per the mandate.

- In the case of payments being made to M/s Runway Travel for booking various flight tickets, it is noted that excessively expensive tickets have been booked. It cannot be ascertained whether alternative routes and airlines offering cheaper fares have been explored or not before making the bookings.

It is also observed, that in all invoices, an additional amount has been paid for the seat and the meals. This is clear indication of the funds being used irresponsibly and suitable explanation for the same needs to be obtained.

Further, in all cases it is noted that the invoice generated by the airline has not been annexed as a supporting evidence to confirm the amount being billed by the vendor. Heavy payments have been made only on the basis of the amount mentioned by the vendor on his letter head. There are high chances of such vendor invoices being fabricated, since the actual fare charge by the airline is not known. Further, the reason for not cross verifying the high fares either through some other vendor or directly with the airlines needs to be justified.

Further for all such bookings, the boarding passes have not been obtained and kept on record to justify the journey undertaken. All such cases have been enlisted in Table below:

S. No	Date	Head	Amount
1	14.05.2019	1.1.2.5 Research & Development	₹ 28,224/-
2	10.06.2019	1.1.2.5 Research & Development	₹ 24,547/-
3	25.07.2019	1.1.2.5 Research & Development	Prof. Sanjay Kumar Soni ₹ 13,481/-
4	05.09.2019	1.1.2.4 Faculty/Staff Development	1. Mr. Deepak Kumar- ₹ 5,420/- 2. Mr. Satish Chandra- ₹ 6,701/- 3. Mr. Rukmani Singh- ₹ 6,701/- 4. Mr. Shadab Azam Siddiqui- ₹ 7,182/- 5. Mr. Brijesh Mishra- ₹ 7,847/-



• Unsettled Observation related to Expenditure of FY- 2018-19:

➤ Serious Observation related to Procurement/Expenditures:

SI	Observation	Amount
1	<p>Purchase of 171 desktop (Total Value ₹ 11047455/- M/s Acme Digitek Solutions Pvt. Ltd.)</p> <p>a) Full 100% payment has been made on 02.03.2019, whereas 20% amount was supposed to be retained until satisfactory performance of the installed systems.</p> <p>b) Satisfactory performance report for the desktops is not on record.</p> <p>c) 2% GST TDS (1% CGST & 1% SGST) has not been deducted on the payments made to vendor.</p> <p>d) Income Tax TDS has been deducted, however deducted TDS has not been deposited till date of this audit. Non deposit of TDS may attract Interest & Penalty provisions.</p> <p>e) Department wise initial requisition list was not available to justify the requirement and the specifications.</p> <p>f) There were about 59 packed Desktops which were not even installed till date. We have been explained that these desktops will be installed in new building preparing in the campus. Thus there were no needs to purchase these 59 desktops. Since vendor bill date was 19.12.2018 (Installation date 21.01.2019) thus warranty of un-installed desktops are lapsing. Further Installation certificate has been prepared for all 171 systems, inspite of so many systems been unpacked till date.</p> <p>g) About 9 desktops which were initially meant for CS Lab, were installed with other officials of the University</p> <p>h) Numbering and unique code identification have not been done.</p> <p>i) GRN is not available on record. Thereby date of receipt of goods cannot be ascertained. Further while doing entry in Store Register, goods receiving date is not written</p> <p>j) Date of delivery as per delivery challan is 18-12-18 whereas the e-way bill is dated 19-12-2018.</p> <p>k) Delivery schedule was crossed by more than 2 weeks still deduction for late delivery has not been made.</p>	85,14,405.00 & 21,28,601.00

➤ Disallowed Expenditures:

SI	Observation	Amount
1	V.No. 1 dated 11.04.2018 debited in Faculty/Staff Development amounting to ₹ 12434/- Taxi bill for ₹ 870 not available. Hence disallowed	870.00
2	V.NO. 3 dated 11.04.2018 debited in Faculty/Staff Development amounting to	276.00

2



	₹ 14586/- Train ticket for ₹ 190 & Bus ticket ₹ 86 was not available on record. Hence disallowed	
3	V.NO. 7 dated 12.04.2018 debited in Faculty/Staff Development amounting to ₹ 2716/- Train ticket for ₹ 725 (Knp to Gkp) is not attached with voucher. Hence disallowed.	725.00
4	V.NO. 8 dated 11.04.2018 debited in Faculty/Staff Development amounting to ₹ 14751/- Train ticket for ₹ 510 (Gkp to Lko) is not attached with voucher. Hence disallowed.	510.00
5	V.NO. 13 dated 12.04.2018 debited in Faculty/Staff Development amounting to ₹ 1450/- Supporting for ₹ 1450 is not attached with voucher. Hence disallowed.	1,450.00
6	V.NO. 21 dated 11.04.2018 debited in Faculty/Staff Development amounting to ₹ 16805/- Toll receipt for ₹ 470 is not attached with voucher. Hence disallowed.	470.00
7	Vr. dated 12.04.2018 debited in Faculty/Staff Development amounting to ₹ 18956/- Parking & Toll receipt for ₹ 660 is not attached with voucher. Hence disallowed.	660.00
8	V.NO. 44 dated 12.04.2018 debited in Faculty/Staff Development amounting to ₹ 30341/- Taxi bill for ₹ 400 is not available. Hence disallowed.	400.00
9	Vr. dated 25.04.2018 debited in Faculty/Staff Development amounting to ₹ 6086/- Train ticket for ₹ 865 is not on record. Hence disallowed.	865.00
10	Vr. dated 25.04.2018 debited in Faculty/Staff Development amounting to ₹ 11835/- Taxi Bill for ₹ 600 is not attached with voucher. Hence disallowed.	600.00
11	Vr. dated 25.04.2018 debited in Reforms & Governance amounting to ₹ 17636/- Air fare for ₹ 8908 & rail fare for ₹ 495 (Lko to Gkp) was not available with voucher. Hence disallowed.	9,403.00
12	V.NO. 46 dated 25.04.2018 debited in Faculty/Staff Development amounting to ₹ 600/- Taxi Bill for ₹ 600 is not attached with voucher. Hence disallowed.	600.00
13	V.NO. 45 dated 26.04.2018 debited in Faculty/Staff Development amounting to ₹ 16681/- Toll receipt for ₹ 155 (one side) is not attached with voucher. Hence disallowed.	155.00



14	V.NO. 49 dated 26.04.2018 debited in Management Capacity Development amounting to ₹ 32663/- OLA Taxi Bill for ₹ 350 is not attached with voucher. Hence disallowed.	350.00
15	V.NO. 56 dated 26.04.2018 debited in Faculty/Staff Development amounting to ₹ 19350/- Toll receipt for ₹ 225 is not attached with voucher. Hence disallowed.	225.00
16	V.NO. 60 dated 28.04.2018 debited in Faculty/Staff Development amounting to ₹ 19356/- Train fare for ₹ 3691 & Taxi bill for ₹ 2540 were not available with voucher. Hence disallowed.	6,231.00
17	Vr. dated 28.04.2018 debited in Faculty/Staff Development amounting to ₹ 12754/- Taxi bill for travelling from Gkp to Lko airport not found amounting to ₹ 7110. Hence disallowed.	7,110.00
18	Taxi bill for travelling from Sultanpur to MMM University Gkp not found amounting to ₹ 4800	4,800.00
19	V.NO. 115 dated 08.07.2018 debited in Faculty/Staff Development amounting to ₹ 13700/- Train fare for ₹ 2026 (Dehradoon to GKP) was not available with voucher. Hence disallowed.	2,026.00
20	Vr. dated 11.07.2018 debited in reforms & governance amounting to ₹ 5440/- Rail Ticket for travelling from Allahabad to Gkp & Back not found amounting to ₹ 2315. Hence disallowed.	2,315.00
21	V.NO. 119 dated 11.07.2018 debited in reforms & governance amounting to ₹ 22061/- Air fare for ₹ 12061 & Taxi bill for ₹ 1500 was not available with voucher. Hence disallowed.	13,561.00
22	Vr. dated 27.07.2018 debited in Research & Development amounting to ₹ 24256/- Taxi bill for ₹ 5190 (Gkp to Del) was not available with voucher. Hence disallowed.	5,190.00
23	Vr. dated 27.07.2018 debited in Research & Development amounting to ₹ 20701/- Toll tax receipt for ₹ 530 s not attached with voucher. Hence disallowed.	530.00
24	Rail Ticket for travelling from Lucknow to Rourkee & Lucknow to Gorakhpur not found amounting to ₹ 3730	3,730.00
25	Bus Ticket for not found amounting to ₹ 1469	1,469.00
26	No supporting found for conference fees & travelling expenses.	8,600.00
27	Train Ticket for travelling from Lko to Allahabad & back not found amounting to ₹ 1730	1,730.00



• Unsettled Observation related to Expenditure of FY- 2017-18:

SI	Observation	Amount
1	V. No.71 dated: 21.02.2018 of Mr. Kaushal Kumar Srivastava (IIT BHU Prof.) who travelled from Varanasi to GKP & return journey claimed for 600 km @ 12/km by hiring & vehicle. However actual distance between Varanasi & Gkp is around 235 km (one side) in total he claimed 130 kms extra [600-(235*2)]. Such excess expenditure should be disallowed (130 *12) which amount to ₹ 1560/-	1,560/-
2	V. No.69 dated: 02.02.2018 of Mr. Satyendra Srivastava who travelled from delhi to Gkp & returned back from faizabad to delhi. Ticket cost claimed was ₹ 1230/- & ₹ 945/- respectively. However ticket was not attached with the claim.	2,175/-
3	V. No.51 dated: 12.01.2018 of Mr. Abhinandan Tripathi (REC Ambedkarnagar) who charged fpr 40 kms travel @ 24/ km. Max permissible limit is ` 10/ km as per TA bill of MMMUT Gorakhpur, Therefore ₹ 560/- to be disallowed.	560/-

h). Rajkiya Engineering College – Ambedkar Nagar

The project unit is having balance of ₹ 2,500.72 as on 31.01.2022 on account of Interest earned in TEQIP Bank Account (No.6257000100021213). Due to closure activity of TEQIP-III project and in the absence of any specific instruction for utilization of this fund, the same has been shown under head "Payable to NPIU" in balance sheet as on date.

i). Institute of Engineering & Technology – Jhansi

i). The project unit is having balance of ₹ 1,33,801.20 as on 31.01.2022 on account of Interest earned in TEQIP Bank Account (No.36913798483). Due to closure activity of TEQIP-III project and in the absence of any specific instruction for utilization of this fund, the same has been shown under head "Payable to NPIU" in balance sheet as on date.

ii). Booking of Expenditure in Wrong Head:

It has been observed that the project institution has made payment of ₹ 5,60,458 in FY 2020-21 for the "Graduate Employability (1.2.2.3)", however the same has been processed through "Equipment (1.1.1.1)" in PFMS.

j). Institute of Engineering & Technology – Dr. B.R. Ambedkar University – Agra

The project unit is having balance of ₹ 85,883.60 as on 31.01.2022 on account of Interest earned in TEQIP Bank Account (No.50446462900). Due to closure activity of TEQIP-III project and in the absence of any specific instruction for utilization of this fund, the same has been shown under head "Payable to NPIU" in balance sheet as on date. Further the above amount includes ₹ 9,430.00 erroneously



refunded to NPIU on account of closure activity of CRS Project and the fact is disclosed under Bank Reconciliation Statements.

k). Uttar Pradesh Textile Technology Institute – Kanpur

As on 31.01.2022, ₹ 57925.62 was payable to NPIU on account of Interest earned in TEQIP saving bank account 36960996919. Due to closure activity of TEQIP-III project, the same amount has been transferred to the Corpus Fund Bank Account 30283091162

l). Mahatma Jyotiba Phule Rohilkhand University – Bareilly

• Excess of expenditure over Grant received:

It has been observed that till 31.01.2022 total excess expenditure over grant received has been incurred amounting to ₹ 2,51,136/- which was ₹ 1,15,136/- up-to 30.09.2021.

On the other side project institution has taken loan from MJP Rohilkhand University amounting to ₹ 1,88,492/- as on 31.01.2022.

It can be clearly seen that the project institution is doing expenditure more than grant by taking loan from the university since last two years which is not favourable scenario. There is no need to make expenditure by taking loan continuously. Expenditure should be restricted to the grant received till date.

• GST TDS PAYABLE:

It has been observed that opening TDS/GST-TDS payable was ₹ 62,644/- which is still not paid till signing of Audit Report.

Non-payment of TDS/GST-TDS will attract penal charges and interest.

• Prior Period Items:

It has been noticed that in FY 2018-19 some expenditure entries were wrongly made in the books and few entries were left to be recorded in the books of accounts. Consequently in net effect, expenditure and grant both were recorded excess by ₹ 5,08,414/-. In FY 2020-21 the same amount has been reversed in expenditure as well in grant.

m). State Project Implementation Unit – Lucknow

i). Excess of expenditure over Grant received:

It has been observed that till 31.01.2022 total excess expenditure over grant received has been incurred amounting to ₹ 400



3. Himachal Pradesh

Himachal Pradesh Technical University

- M32 report for the period from 01.10.2021 to 31.01.2022 has not provided by the HPTU.

Rajiv Gandhi Govt. Engineering College

- Deficiencies were noticed in the accounting entries related to TDS as well as GST TDS.
- The implementing Agency **Rajiv Gandhi Govt. Engineering College** has not deposited 8% of its annual revenue of the current financial year in the sustainability fund as mandated in the project implementation plan (PIP).

State Project Implementation Unit (SPIU)

- The State Project Implementation Unit (SPIU) has not provided M32 report for the period from 01.10.2021 to 31.01.2022.
- As per EP04 report ₹ 1481.00 was paid dated 20-01-2022, voucher no BP-2021-22-29, not recorded in the Books of accounts in Tally.

V. National Project Implementation Unit (NPIU)

- a) Since NPIU is a unit established by Ministry of Education for implementation of this project and does not have a separate legal identity of its own, it is not required to maintain separate set of financial statements for the period Oct'21 to Jan'22.
- b) In our opinion, internal financial control system needs to be strengthened in commensurate to the operations of NPIU especially related to issue and monitoring of advances and regular reconciliation of expenses and payment as per Books of accounts and PFMS portal.

For G. R. GARG & COMPANY,

Chartered Accountants

FRN - 000214N

CA. GAURAV GARG

(Partner)

M. No. - 097327



Place: New Delhi

Date: December 06, 2022



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Schedule B.4 to Report on Consolidation of Financial Statements of TEQIP-III Project

Other observations on Consolidation Statement and Reports of Other Auditors

For the period 01st October 2021 to 31st January, 2022

A. STATE PROJECT IMPLEMENTATION UNIT

S. No.	Name	Observations
1.	SPIU Bihar	Date on Audited Signed statements of Income & Expenditure and Statement of Receipt & Payment is 20 th December, 2021 for the period ended 31 st January, 2022.
2.	SPIU Jharkhand	<ul style="list-style-type: none">a) Date of Signing by the Auditor or the Management not mentioned on the Audited Financial Statements.b) The management and auditor have has stated figure of Total Expenditure in Serial B in the Statement of Reconciliation of Claim to Total Application of Funds which is different then the Total Expenditure at Serial D of Statement of Sources & Application of Funds. further the figures at serial B are different then the ultimate total expenditure claimed at serial F of Statement of Reconciliation of Claim to Total Application of Funds even without any disallowances. In order to maintain the consistency and accuracy, we have incorporated the figures stated at serial F in the total expenditure at serial B of Statement of Reconciliation of Claim to Total Application of Funds. There is a difference between figures quoted by the auditor and incorporated by us.c) The Management and Auditor have re-casted figures of Total Expenditure claimed at serial F of Statement of Reconciliation of Claim to Total Application of Funds for the period 01st April 2021 to 30th September 2021 by removing the figure of outstanding of bills of Rs. 2.28 Lakhs at serial E.





3.	SPIU J&K	<ul style="list-style-type: none"> a) The management and auditors have re casted the figures for the year 2019-20 in the Statement of Sources & Application of Funds and Statement of Reconciliation of Total Application of Funds, thereby increasing the fund received and expenditure incurred by ₹ 60000/- . We have incorporated the figures that have been made available to us in the Audited Financial Statements for the Grace Period 01st October 2021 to 31st January 2022. b) There seems to be a typographical error in Total Receipts for the year 2018-19 shown in the Statement of Sources & Application of Funds.
4.	SPIU Rajasthan	<ul style="list-style-type: none"> a) Project to Date column in Statement of Sources & Application of Funds is not correct due to arithmetical error.
5.	SPIU Orrisa	Auditor Certificate not stated in Balance Sheet.
6.	General Observations	<ul style="list-style-type: none"> a) None of Audited Financial Statements have been signed by the management after respective state except in case of Andaman & Nicobar.

B. CENTRALLY FUNDED INSTITUTES (CFI)

S. No.	Name of Institute	Observations
1.	NIT Jalandhar	<ul style="list-style-type: none"> a) In Audit Report and Financials, period of audit mentioned by the auditor and management is 01.10.2021 to 31.03.022. In the absence of any clarification we have assumed the period to be 01.10.21 to 31.01.22. b) Project to Date column in Statement of Reconciliation of Claims to Total Application of Funds is not correct due to arithmetical error.
2.	NIT Calicut	<ul style="list-style-type: none"> a) In Management Letter, Period of audit mentioned as 01st October 2021 to 02nd February 2022.
3.	SVNIT Surat	Statement of Receipt & Payment not signed by institute.
4.	NIT Raipur	<ul style="list-style-type: none"> a) Date of signing not mentioned on Balance Sheet and Statement of Receipt & Payment. b) Statement of Sources & Application of funds and Reconciliation of Claims to Total Application of Funds not signed by management.
5.	NIT Kurukshetra	<ul style="list-style-type: none"> a) In Audited Financial Statements, previous period of audit mentioned by the auditor and management is 30.06.2022 whereas figures stated pertain to half year ended 30th September, 2021.





6.	MANIT Bhopal	a) Signing Date on Independent Audit Report mentioned as 07.05.2021. b) In Independent Audit Report, Period of audit mentioned as 01 st October 2021 to 1 st January 2022. c) Project to Date column in Statement of Reconciliation of Claims to Total Application of Funds is not correct due to arithmetical error.
7.	MNIT Allahabad	Project to Date column in Statement of Sources & Application of Funds and Statement of Reconciliation of Claims to Total Application of Funds is not correct due to arithmetical error.
8.	ZHCET, Aligarh AMU,	For the previous period from 1 st April, 2021 to 30 th September, 2021, we were provided Nil Income and Expenditure Certificate from a Chartered Accountant. However, in Grace Period's Audited Financial Statements, an expenditure of Rs.108933 has been shown for the period 1 st April, 2021 to 30 th September, 2021.
9.	NIT Trichy	Project to Date column in Statement of Reconciliation of Claims to Total Application of Funds is not correct due to arithmetical error.

C. INSTITUTES

S.No	Name	Observations
1.	UCT, Calcutta	UDIN has not been mentioned on the Independent Auditor's Report.
2.	BVB's SPCE, Mumbai	Auditor Certificate and Date of signing not mentioned on Balance Sheet.
3.	DT. Shivaji University, Kohlapur, Maharashtra	Project to date column of Statement of Reconciliation of Claims to Total Application of Funds is not correct due to arithmetical error.
3.	UICT, NMU, Jalgaon, Maharashtra	Project to Date column in Statement of Sources & Application of Funds and Statement of Reconciliation of Claims to Total Application of Funds is not correct due to arithmetical error. The management and the Auditors have not incorporated the figures of Receipt & Payment prior to 01 st April 2020 in 'Project to Date' Column. In order to being the consistency and the accuracy of the statements we have incorporated figures for the year 2017-18, 2018-19 & 2019-20 as per the audited financial statements for the respective years made available for the purpose of consolidation.





4.	UCE, Osmania University Hyderabad, Telangana	Project to Date column in Statement of Sources & Application of Funds and Statement of Reconciliation of Claims to Total Application of Funds is not correct due to arithmetical error.
5.	MAKAUT Kolkata West Bengal	Since previous period's figures of Receipt & Payments Account, Reconciliation of Claim to Total Applications of Fund and Income & Expenditure Account are not available in the current period's Audited Financial Statement, it has been taken from previous audit report available with us.
6.	SGSS Nanded, Maharashtra	Grant received in previous period have been re-casted in Current Period's Audited Financial Statements.
7.	GCE, Bargur, Tamil Nadu	Date of Signing by the Auditor or the Management not mentioned on the Audited Financial Statements.
8.	VTU Karnataka	Previous period figures not mentioned in Statement of Income & Expenditure and Statement of Receipt & Payment.
9.	ICT, Mumbai	Project to Date column in Statement of Reconciliation of Claims to Total Application of Funds is not correct due to arithmetical error.
10.	NIE, Mysore	Project to Date column in Statement of Reconciliation of Claims to Total Application of Funds is not correct due to arithmetical error.

- D. The Management and the Auditors of the following Three (3) Project Implementing Agencies have provided cumulative figures for the period 01st April 2021 to 31st January 2022 in the Audited Financial Statements of the Grace Period i.e. 01st October 2021 to 31st January 2022. For the sake of Brevity and in order to maintain consistency, we have reduced the figures of the first half period i.e. April 2021 to September 2021 (as available with us for previous consolidation) from the cumulative figures to derive at the actual expenditure for the Grace Period.

Sl.	Name of Project Implementing Agency	Expenditure from 01 st April 2021 to 31 st January 2022 (As provided by Auditor consolidation) (A)	Expenditure from April 2021 to 30 th September 2021 (As available with us for previous period consolidation) (B)	Expenditure derived for 01 st October 2021 to 31 st January 2022 (A-B)
1.	SLIET, Sangrur	590762.00	539374.00	51388.00





2.	UICET, Punjab University	737528.00	534868.00	202660.00
3.	PES Mandya	398355.00	229915.00	168440.00

E. Two Project Implementing Agencies have shown Opening balance of 'Amount received from' as on 01.10.2021 different from the Closing balance as on 30.09.2021 in Balance Sheet. The details are as under:-

S. No.	Institute Name	Opening Balance as on 01/10/2021 (₹)	Closing Balance as on 30/09/2021 (₹)	Difference (₹)
1.	JNTUIST, Hyderabad	83661488	83815501	(154013)
2.	UCE, Osmania University, Hyderabad	77000000	77003104	(3104)
	TOTAL	160661488	160818605	(157117)

F. Four Project Implementing Agencies have shown Opening balance of 'Excess of Income over Expenditure' as on 01.10.2021 different from the Closing balance as on 30.09.2021 in Balance Sheet. The details are as under:-

S. No.	Institute Name	Opening Balance as on 01/10/2021 (₹)	Closing Balance as on 30/09/2021 (₹)	Difference (₹)
1.	MANIT Bhopal	28472340	28586535	(114195)
2.	ICT, Mumbai	34281383	32156757	2124626
3.	SGSS Nanded, Maharashtra	Nil	173649	(173649)
4.	SPIU Jharkhand	386088425	385859883	228542
	TOTAL	448842148	446776824	2065324

[Signature]





G. In following Project Implementing Agencies, Bank Balance in Balance Sheet as at 31st January 2022 does not match with the Closing Balance as per the Receipt and Payment Account:-

S.No.	Institute Name	Balance as per Balance sheet (₹)	Balance as per R&P Account (₹)	Difference (₹)
1.	MNIT, Allahabad	1,67,538.60	9674.60	1,57,864
	TOTAL	1,67,538.60	9674.60	1,57,864

H. For following two Project Implementing Agencies, opening balance of Advances in Receipt & Payment Account as on 1st October, 2021 is different than the Closing Balance as at 30th September, 2021:

S. No	Institute Name	Opening Balance as on 01/10/2021 (₹)	Closing Balance as on 30/09/2021 (₹)	Difference (₹)
1.	SPIU, Orissa	50,000	Nil	50,000
	TOTAL	50,000	Nil	50,000

I. Eleven Constituents have brought forward opening balance as on 01.10.2021 in Statement of Sources and Application of Funds different from the Closing balance as on 30.09.2021. The details are as under:-

S No	Institute Name	Opening Balance as on 01/10/2021 (₹ in Lakhs)	Closing Balance as on 30/09/2021 (₹ in Lakhs)	Difference (₹ in Lakhs)
1.	NIT Jalandhar	NIL	(25.97)	25.97
2.	SVNIT Surat	NIL	1.24	(1.24)
3.	NIT Durgapur	0.30	Nil	0.30
4.	NIT Surathkal	NIL	(0.09)	0.09
5.	VJTI Matunga	Nil	(8.10)	8.10
6.	PECUT Chandigarh	NIL	3.64	(3.64)
7.	UICET Punjab University	0.04	Nil	0.04
8.	UIET Punjab University	Nil	(0.10)	0.10





9.	SPIU Jharkhand	Nil	(2.88)	2.88
10.	SPIU Himachal Pradesh	1.58	1.65	(0.07)
11.	SPIU Chattisgarh	0.06	0.07	(0.01)
	Total	1.98	(30.54)	32.52

J. NIT Calicut has claimed Advances issued as Expenditure in Statement of Sources and Application of Funds, thereby resulting in overstatement of Expenditure by ₹ 0.16 Lakhs.

K. Sixty Four Project Implementing Agencies have provided Management letter issued by Auditor in a format other than the one prescribed by The World bank.

S. No.	Institute Name	S. No.	Institute Name
1.	SPIU Andaman & Nikobar	33.	NIT Raipur
2.	SPIU Andhra Pradesh	34.	NIT Suratkhali
3.	SPIU Bihar	35.	SLIET Sangrur
4.	SPIU Chhattisgarh	36.	MNIT Jaipur
5.	SPIU Himachal Pradesh	37.	NIT Patna
6.	SPIU Jammu & Kashmir	38.	NIT Durgapur
7.	SPIU Madhya Pradesh	39.	NIT Rourkela
8.	SPIU Maharashtra	40.	SVNIT Surat
9.	SPIU Haryana	41.	WCE Sangli Maharashtra
10.	SPIU Orissa	42.	MAKAUT Kolkata West Bengal
11.	SPIU Rajasthan	43.	FETGJUST, Hissar, Haryana
12.	SPIU Tamilnadu	44.	AIT Bangalore Karnataka
13.	SPIU Uttrakhand	45.	Faculty of Science, Kurukshetra University, Kurukshetra
14.	VTU Karnataka	46.	AUCE Visakhapatnam, Andhra Pradesh
15.	JNTU Hyderabad	47.	JNTUCE Anantapur, Andhra Pradesh
16.	BATU Lonere Maharashtra	48.	SVUCE Tirupati, Andhra Pradesh
17.	NIT Meghalaya	49.	JNTUCE Kakinada, Andhra Pradesh
18.	NIT Manipur	50.	BVM Vallabh Vidyanagar, Gujarat
19.	NIT Uttrakhand	51.	PESCE Mandya, Karnataka
20.	NIT Nagaland	52.	BMSCE, Bangalore Karnataka
21.	NIT Sikkim	53.	GEC, Jalgaon, Maharashtra
22.	NIT Mizoram	54.	VJTI Matunga, Maharashtra

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23.	NIT Arunachal Pradesh	55.	ICT Mumbai, Maharashtra
24.	SGSS Nanded	56.	UICT, North Maharashtra University, Jalgaon, Maharashtra
25.	MANIT Bhopal	57.	GCT Coimbatore, Tamil Nadu
26.	ISM Dhanbad	58.	JNTUIST, Hyderabad, Telangana
27.	VNIT Nagpur	59.	JNTUCE Hyderabad Telangana
28.	NIT Trichy	60.	UICET, Punjab University, Chandigarh
29.	MNIT Allahabad	61.	COE, Pune
30.	IEST Shibpur	62.	GCE, Karad
31.	NIT Calicut	63.	TCE, Madurai
32.	NIT Kurukshetra	64.	UCE, Osmania University, Hyderabad

- L. Fourteen Project Implementing Agencies have re-casted their previous year figures for the year ended 30th September 2021 in the current period's financial statements vis-à-vis the last period audited financials available with us. The list of the Agencies along with the Statement in which previous year figures have been re-casted are as under: -

S. No.	Institute Name	Name of Statements which have been re-casted
1	SPIU Himachal Pradesh	Statement of Sources and Application of Funds
2.	SPIU Chhattisgarh	Receipt and Payment Account and Income and Expenditure Account
3.	SPIU Madhya Pradesh	Receipt and Payment Account and Income and Expenditure Account
4.	SPIU Uttrakhand	Income and Expenditure Account
5.	SPIU Jharkhand	Reconciliation of Claims to Total Application of Funds
6.	NIT Agartala	Income and Expenditure Account
7.	IIIT Guwahati	Receipt and Payment Account
8.	NIT Patna	Income and Expenditure Account
9.	NIT Durgapur	Statement of Sources and Application of Funds
10.	NIT Trichy	Receipt and Payment Account and Income and Expenditure Account
11.	GCE Aurangabad	Statement of Sources and Application of Funds
12.	JNTUCE Kakinada, Andhra Pradesh	Income and Expenditure Account
13.	UCE, Osmania University, Telangana	Receipt and Payment Account, Income and Expenditure Account, Statement of Sources and Application of Funds and Balance Sheet
14.	ZHCET, Aligarh	Receipt and Payment Account, Income and Expenditure Account,





		Statement of Sources and Application of Funds, Reconciliation of Claims to Total Application of Funds and Balance Sheet
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M. GENERAL

- 1) Some of the Project Implemented Agencies have stated figures of Financial Year 2020-21 in the Previous Period's column in the respective statements. However, as a matter of prudence, we have incorporated figures for half year ended on 30th September, 2021, made available to us for preparation of Consolidated Financial Statements for the respective half year.
- 2) Disclosure mentioned in Notes to Accounts and accounting policy from Point no. 1 to 4 of SPIU's, Point no. 1 of ATU, Point no. 1 of CFTI's, Point no. 1 to 3 of CFI's and Point no. 1 to 2 of Institutes are observations on Consolidated Financial Statements. Rest of the Notes is observations/ notes of Individual Management and Auditors.
- 3) Since no specific heads of Income & Expenditure Account were specified in the format provided in Financial Management Manual, the Institutions have supplied information under the varied heads which have been clubbed together keeping in mind the generally accepted accounting principles.
- 4) No classification/grouping of "Expenditure by Components" has been specified in Performa of 'Statement of Source and Application of Funds' hence, break up of items under "Expenditure of Component" have been clubbed as shown by the individual Institutes.
- 5) Some Institutions/States have not prepared the financial statements in the formats as prescribed by the Financial Management Manual, and some Institutions/States have not grouped the items/not provided break-up of the items as per the format prescribed by the Financial Management Manual. In all such cases, figures/items have been regrouped/rearranged keeping in mind the basic accounting principles and interpretation of the format prescribed. Figures/items which could not be regrouped have been shown under the category of others in the same group or by way of special insertion of a new line item. To this extent, format of consolidated financial statements stands modified from that prescribed in Financial Management Manual.
- 6) 2 SPIU, 3 CFI's, 1 CFTI, 1 Institute and EdCIL have stated expenditure in point - B of Statement of Reconciliation of Claims to Total Application of Funds different from the expenditure reported at point - D of Statement of Source and Application of Funds, which has resulted in overstatement of expenditure in point - B of Statement of Reconciliation of Claims to Total Application of Funds by ₹ 0.04 Lakhs (Refer

D





Note No. 3 of SPIU's, Note no. 3 of CFI's, Note no. 1 of CFTI, Note no. 2 of Institutes and Note no.1 of Edcil for details).

- 7) 2 SPIU and 4 CFI's have stated expenditure in Statement of Source and Application of Funds different than the expenditure reported in Income and Expenditure Account by ₹ 1.93 Lakhs, which has resulted in overstatement of expenditure in Statement of Source and Application of Funds. This overstatement excludes the difference in amount due to capitalization of Fixed Assets. (Refer Note No. 4 of SPIU's and Note no. 2 of CFI's for details).
- 8) Many States and Institutions have calculated World Bank share at different rates in "Statement of Reconciliation of Claims" than specified in Financial Management Manual. However, World Bank's share has been calculated @ 50% of Total eligible expenditure in Consolidated Statement of Reconciliation of claim to Total Application of Funds.

Place: New Delhi
Date: December 06, 2022

For G. R. GARG & COMPANY,

Chartered Accountants

FRN - 000214N


CA. GAURAV GARG

(Partner)

M. No. - 097327



TECHNICAL EDUCATION QUALITY IMPROVEMENT PROGRAMME PHASE III
CONSOLIDATED REPORT ON ANNUAL STATUTORY AUDIT
Date of Audit Report

Audit Report for 01st October, 2021 31st January, 2022

S.No.	Name of State/ATUs/CFTIs/CFIs/Institutes/NPIU/Edcil	Date of Audit Report Original
CENTRALLY FUNDED TECHNICAL INSTITUTES		
1	NATIONAL INSTITUTE OF TECHNOLOGY AGARTALA	9-Feb-2022
2	NATIONAL INSTITUTE OF TECHNOLOGY SRINAGAR	10-May-2022
3	INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, Manipur,	20-May-2022
4	INDIAN INSTITUTE OF INFORMATION TECHNOLOGY GUWAHATI,	18-May-2022
5	NATIONAL INSTITUTE OF TECHNOLOGY UTTARAKHAND	30-May-2022
6	NATIONAL INSTITUTE OF TECHNOLOGY MEGHALAYA	21-May-2022
7	NATIONAL INSTITUTE OF TECHNOLOGY MANIPUR	12-May-2022
8	NATIONAL INSTITUTE OF TECHNOLOGY SIKKIM	16-May-2022
9	NATIONAL INSTITUTE OF TECHNOLOGY MIZORAM	20-May-2022
10	NATIONAL INSTITUTE OF TECHNOLOGY ARUNACHAL PRADESH	4-May-2022
11	NATIONAL INSTITUTE OF TECHNOLOGY NAGALAND	14-May-2022
CENTRALLY FUNDED INSTITUTES		
12	NATIONAL INSTITUTE OF TECHNOLOGY PATNA	2-May-2022
13	NATIONAL INSTITUTE OF TECHNOLOGY JALANDHAR,	25-Apr-2022
14	NATIONAL INSTITUTE OF TECHNOLOGY RAIPUR	29-May-2022
15	SARDAR VALLABHBHAI NATIONAL INSTITUTE OF TECHNOLOGY SURAT	12-May-2022
16	NATIONAL INSTITUTE OF TECHNOLOGY KURUKSHETRA	2-May-2022
17	NATIONAL INSTITUTE OF TECHNOLOGY SILCHAR ASSAM	9-May-2022
18	MAULANA AZAD NATIONAL INSTITUTE OF TECHNOLOGY BHOPAL	7-May-2022
19	NATIONAL INSTITUTE OF TECHNOLOGY DURGAPUR	5-May-2022
20	NATIONAL INSTITUTE OF TECHNOLOGY SURATHKAL	17-Feb-2022
21	INDIAN SCHOOL OF MINES DHANBAD	23-Mar-2022
22	NATIONAL INSTITUTE OF TECHNOLOGY CALICUT	9-May-2022
23	VISVESVARAYA NATIONAL INSTITUTE OF TECHNOLOGY NAGPUR	14-Jul-2022
24	NATIONAL INSTITUTE OF TECHNOLOGY ROURKELA ,	19-May-2022
25	MALVIYA NATIONAL INSTITUTE OF TECHNOLOGY JAIPUR	29-Apr-2022
26	NATIONAL INSTITUTE OF TECHNOLOGY TRICHY	25-Apr-2022
27	NATIONAL INSTITUTE OF TECHNOLOGY WARANGAL	29-Apr-2022
28	MOTILAL NATIONAL INSTITUTE OF TECHNOLOGY ALLAHABAD	5-Oct-2022
29	MUSLIM UNIVERSITY, ALIGARH	25-May-2022
30	INDIAN INSTITUTE OF ENGINEERING SCIENCE AND TECHNOLOGY SHIBPUR	17-May-2022
31	NATIONAL INSTITUTE OF TECHNOLOGY JAMSHEDPUR	3-May-2022
32	SANT LONGOWAL INSTITUTE OF ENGINEERING AND TECHNOLOGY SANGRUR	4-May-2022
INSTITUTES		
33	BASAVESHWAR ENGINEERING COLLEGE BAGALKOT KARNATAKA	26-Aug-2022
34	AU COLLEGE OF ENGINEERING VISAKHAPATNAM, ANDHRA PRADESH	30-Apr-2022
35	Guru Nanak Dev Engineering College, Ludhiana,	16-Jun-2022
36	Faculty of Science, Kurukshetra University, Kurukshetra	9-May-2022
37	JNTU COLLEGE OF ENGINEERING ANANTPUR , ANDHRA PRADESH (INSTITUTE)	22-Jun-2022
38	JNTU COLLEGE OF ENGINEERING KAKINANDA, ANDHRA PRADESH (INSTITUTE)	25-Jun-2022
39	SVU COLLEGE OF ENGINEERING TIRUPATHI , ANDHRA PRADESH	30-Apr-2022
40	BIRLA VISHWAKARMA MAHAVIDYALAYA, VALLABH VIDYANAGAR, GUJARAT	21-Mar-2022
41	UNIVERSITY INSTITUTE OF ENGINEERING AND TECHNOLOGY ,KURUKSHETRA UNIVERSITY, KURUKSHETRA , HARYANA	5-May-2022
42	H.K.E.'s PDACOLLEGE OF ENGINEERING, GULBARGA, KARNATAKA	31-May-2022
43	MALNAD COLLEGE OF ENGINEERING, HASSAN, KARNATAKA	10-May-2022
44	NATIONAL INSTITUTE OF ENGINEERING MYSORE, KARNATAKA	24-May-2022
45	PES COLLEGE OF ENGINEERING MANDYA, KARNATAKA	30-Apr-2022
46	SCHOOL OF ENGINEERING, COCHIN UNIVERSITY OF SCIENCE AND TECHNOLOGY, COCHIN, KERALA	27-Feb-2022
47	COLLEGE OF ENGINEERING PUNE MAHARASHTRA	9-May-2022
48	SRI JAYACHANMARAJENDRA COLLEGE OF ENGINEERING, MYSORE, KARNATAKA,	10-May-2022



49	BVB's SARDAR PATEL COLLEGE OF ENGINEERING MUMBAI, MAHARASHTRA,	16-Feb-2022
50	GOVERNMENT ENGINEERING COLLEGE AURANGABAD MAHARASHTRA	17-May-2022
51	GOVERNMENT COLLEGE OF ENGINEERING, KARAD MAHARASHTRA	9-May-2022
52	INSTITUTE OF CHEMICAL TECHNOLOGY MUMBAI, MAHARASHTRA	7-May-2022
53	WALCHAND COLLEGE OF ENGINEERING SANGLI MAHARASHTRA	24-Jun-2022
54	ALAGAPPA CHETTIAR COLLEGE OF ENGINEERING AND TECHNOLOGY, KARAIKUDI, TAMIL NADU	20-May-2022
55	COIMBATORE INSTITUTE OF TECHNOLOGY, COIMBATORE, TAMIL NADU	22-Feb-2022
56	GOVERNMENT COLLEGE OF ENGINEERING SALEM TAMIL NADU	20-May-2022
57	GOVERNMENT COLLEGE OF TECHNOLOGY COIMBATORE, TAMIL NADU	28-Apr-2022
58	THIAGARAJAR COLLEGE OF ENGINEERING MADURAI, TAMIL NADU	28-Apr-2022
59	JNTU COLLEGE OF ENGINEERING HYDERABAD TELANGANA (INSTITUTE)	5-May-2022
60	JNTU INSTITUTE OF SCIENCE AND TECHNOLOGY, HYDERABAD, TELANGANA (INSTITUTE)	20-May-2022
61	UNIVERSITY COLLEGE OF ENGINEERING, OSMANIA UNIVERSITY HYDERABAD, TELANGANA	30-Jun-2022
62	MAULANA ABDUL KALAM AZAD UNIVERSITY OF TECHNOLOGY, WEST BENGAL KOLKATA	28-Apr-2022
63	FACULTY OF ENGINEERING AND TECHNOLOGY, JADHAVPUR UNIVERSITY, JADHAVPUR, WEST BENGAL	6-May-2022
64	UNIVERSITY COLLEGE OF TECHNOLOGY, CALCUTTA UNIVERSITY WEST BENGAL	23-Jul-2022
65	PSG COLLEGE OF TECHNOLOGY, COIMBATORE, TAMIL NADU	28-Apr-2022
66	DELHI TECHNOLOGICAL UNIVERSITY NCT DELHI	10-May-2022
67	FACULTY OF ENGINEERING AND TECHNOLOGY, DEEN BANDHU CHOTU RAM UNIVERSITY OF SCIENCE AND TECHNOLOGY, MURTHIAL, HARYANA	9-May-2022
68	FACULTY OF ENGINEERING AND TECHNOLOGY, GURU JAMBHESHWAR UNIVERSITY OF SCIENCE AND TECHNOLOGY, HISSAR, HARYANA	10-Jun-2022
69	YMCA INSTITUTE OF ENGINEERING, FARIDABAD, HARYANA	30-Jun-2022
70	BMS COLLEGE OF ENGINEERING, BANGALORE KARNATAKA	10-May-2022
71	BVB COLLEGE OF ENGINEERING AND TECHNOLOGY HUBLI, KARNATAKA	13-May-2022
72	AMBEDKAR INSTITUTE OF TECHNOLOGY, BANGALORE KARNATAKA	5-May-2022
73	DEPARTMENT OF TECHNOLOGY, SHIVAJI UNIVERSITY, KOHLAPUR, MAHARASHTRA	3-May-2022
74	GOVERNMENT COLLEGE OF ENGINEERING, JALGAON, MAHARASHTRA	7-May-2022
75	SGSS NANGED, MAHARASHTRA	8-Jul-2022
76	UNIVERSITY DEPARTMENT OF CHEMICAL AND TECHNOLOGY, NORTH MAHARASHTRA UNIVERSITY, JALGOAN, MAHARASHTRA	28-Apr-2022
77	VEERMATA JIJABAI TECHNOLOGICAL INSTITUTE, MATUNGA, MAHARASHTRA	2-Jun-2022
78	GOVERNMENT COLLEGE OF ENGINEERING, BARGUR, TAMIL NADU	28-Apr-2022
79	PEC UNIVERSITY OF TECHNOLOGY CHANDIGARH	18-Aug-2022
80	UNIVERSITY INSTITUTE OF CHEMICAL ENGINEERING AND TECHNOLOGY, PUNJAB UNIVERSITY, CHANDIGARH	10-May-2022
81	UNIVERSITY INSTITUTE OF ENGINEERING AND TECHNOLOGY, PUNJAB UNIVERSITY CHANDIGARH	Not Received
82	PONDICHERRY ENGINEERING COLLEGE, PUDUCHERRY,	18-May-2022
AFFILIATED TECHNICAL UNIVERSITIES		
83	VISVESVARAYA TECHNOLOGICAL UNIVERSITY, KARNATKA (ATU)	2-May-2022
84	Dr. BABA SAHEB AMBEDKAR TECHNOLOGICAL UNIVERSITY, LONERE , MAHARASHTRA (ATU)	13-Jun-2022
85	JAWAHAR LAL NEHRU TECHNOLOGICAL UNIVERSITY, HYDERABAD, TELANGANA (ATU)	10-May-2022

S



STATE PROJECT IMPLEMENTATION UNIT

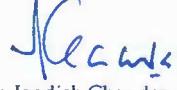
86	SPIU ,ORISSA	26-May-2022
87	SPIU ,BIHAR	19-Jul-2022
88	SPIU ,JHARKHAND,	25-May-2022
89	SPIU, HIMACHAL PRADESH,	16-Aug-2022
90	SPIU, CHATTISGARH,	17-Jun-2022
91	SPIU, MADHYA PRADESH,	27-Jun-2022
92	SPIU, UTTARAKHAND,	21-Jul-2022
93	SPIU, UTTAR PRADESH,	23-Aug-2022
94	SPIU, J & K,	21-Jul-2022
95	SPIU, ANDAMAN & NICOBAR	8-Feb-2022
96	SPIU, NORTH EAST,	18-Jun-2022
97	SPIU, Rajasthan,	18-Sep-2022
98	Non Focus SPIU, Andhra Pardesh	15-Jun-2022
99	Non Focus SPIU, Karnataka	9-Jun-2022
100	Non Focus SPIU Maharashtra	6-Jun-2022
101	Non Focus SPIU Tamil Nadu	20-May-2022
102	SPIU Haryana,	19-Oct-2022
103	Ed.CIL India Ltd.	18-Aug-2022
104	National Project Implementation Unit	9-Sep-2022

Notes - One Institute has neither submitted Financial Statements nor Audit Report on the basis of statement/
Declaration of Nil expenditure by Coordinator/Principal/ Chartered Accountant.

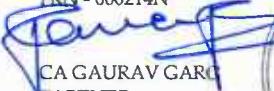


Uzma Naz Ansari
Consultant (Finance)
MERITE TSG

Date: December 06, 2022
Place: New Delhi



Dr. Jagdish Chander
Sr. Consultant
MERITE TSG



For G. R. Garg & Company
Chartered Accountants
FRN - 000214N
CA GAURAV GARG
PARTNER
M.No. - 097327



TECHNICAL EDUCATION QUALITY IMPROVEMENT PROGRAMME PHASE III
CONSOLIDATED REPORT ON ANNUAL STATUTORY AUDIT
Expenditure Incurred by Implementing Entities (States/CFIs/NPIU/1.3 Institutions)

Audit Report for 01st October, 2021 to 31st January, 2022

(₹ In Lakhs)

S.No.	Name of State/CFIs/NPIU	Expenditure				
		Reported in FMR (A)	Outstanding Bills (B)	Other Disallowances (C)	Total Disallowances (D= B+C)	Net (E=A-D)
CENTRALLY FUNDED TECHNICAL INSTITUTES						
1	NATIONAL INSTITUTE OF TECHNOLOGY AGARTALA, 1.1	1.30	-	-	-	1.30
2	NATIONAL INSTITUTE OF TECHNOLOGY SRINAGAR	1.00	-	-	-	1.00
3	INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, MANIPUR, 1.1	0.24	-	-	-	0.24
4	INDIAN INSTITUTE OF INFORMATION TECHNOLOGY GUWAHATI, 1.1	0.75	-	-	-	0.75
5	NATIONAL INSTITUTE OF TECHNOLOGY UTTARAKHAND, 1.1	4.51	-	-	-	4.51
6	NATIONAL INSTITUTE OF TECHNOLOGY MEGHALAYA, 1.1	1.71	-	-	-	1.71
7	NATIONAL INSTITUTE OF TECHNOLOGY MANIPUR, 1.1	2.30	-	-	-	2.30
8	NATIONAL INSTITUTE OF TECHNOLOGY SIKKIM, 1.1	1.00	-	-	-	1.00
9	NATIONAL INSTITUTE OF TECHNOLOGY MIZORAM, 1.1	2.03	-	-	-	2.03
10	NATIONAL INSTITUTE OF TECHNOLOGY ARUNACHAL PRADESH, 1.1	-	-	-	-	-
11	NATIONAL INSTITUTE OF TECHNOLOGY NAGALAND, 1.1	2.00	-	-	-	2.00
CENTRALLY FUNDED INSTITUTES						
12	NATIONAL INSTITUTE OF TECHNOLOGY PATNA, 1.3	0.44	-	-	-	0.44
13	NATIONAL INSTITUTE OF TECHNOLOGY JALANDHAR, 1.3	1.70	25.52	-	25.52	(23.82)
14	NATIONAL INSTITUTE OF TECHNOLOGY RAIPUR, 1.3	1.00	-	-	-	1.00
15	SARDAR VALLABHBHAI NATIONAL INSTITUTE OF TECHNOLOGY SURAT, 1.3	1.31	-	-	-	1.31
16	NATIONAL INSTITUTE OF TECHNOLOGY KURUKSHETRA, 1.3	-	-	-	-	-
17	NATIONAL INSTITUTE OF TECHNOLOGY SILCHAR ASSAM, 1.3	-	-	-	-	-
18	MAULANA AZAD NATIONAL INSTITUTE OF TECHNOLOGY BHOPAL, 1.3	0.92	-	-	-	0.92
19	NATIONAL INSTITUTE OF TECHNOLOGY DURGAPUR, 1.3	1.78	-	-	-	1.78
20	NATIONAL INSTITUTE OF TECHNOLOGY SURATHKAL, 1.3	1.36		0.06	0.06	1.30
21	INDIAN SCHOOL OF MINES DHANBAD, 1.3	0.35	-	-	-	0.35
22	NATIONAL INSTITUTE OF TECHNOLOGY CALICUT, 1.3	1.14	-	-	-	1.14



23	VISVESVARAYA NATIONAL INSTITUTE OF TECHNOLOGY NAGPUR ,1.3	-	-	-	-	-
24	NATIONAL INSTITUTE OF TECHNOLOGY ROURKELA , 1.3	1.23	-	-	-	1.23
25	MALVIYA NATIONAL INSTITUTE OF TECHNOLOGY JAIPUR , 1.3	0.71	-	-	-	0.71
26	NATIONAL INSTITUTE OF TECHNOLOGY TRICHY , 1.3	0.32	-	-	-	0.32
27	NATIONAL INSTITUTE OF TECHNOLOGY WARANGAL , 1.3	2.97	-	1.61	1.61	1.36
28	MOTILAL NATIONAL INSTITUTE OF TECHNOLOGY ALLAHABAD , 1.3	0.87	-	-	-	0.87
29	ZAKHIR HUSSAIN COLLEGE OF ENGINEERING AND TECHNOLOGY ALIGARH MUSLIM UNIVERSITY, ALIGARH , 1.3	1.05	-	-	-	1.05
30	INDIAN INSTITUTE OF ENGINEERING SCIENCE AND TECHNOLOGY SHIBPUR , 1.3	0.38	-	-	-	0.38
31	NATIONAL INSTITUTE OF TECHNOLOGY JAMSHEDPUR , 1.3	1.17	-	-	-	1.17
32	SANT LONGOWAL INSTITUTE OF ENGINEERING AND TECHNOLOGY SANGRUR , 1.3	5.91	-	-	-	5.91
INSTITUTES						
33	BASAVESHWAR ENGINEERING COLLEGE BAGALKOT KARNATAKA ,1.3	-	-	-	-	-
34	AU COLLEGE OF ENGINEERING VISAKHAPATNAM, ANDHRA PRADESH , 1.3	2.10	-	-	-	2.10
35	GURU NANAK DEV ENGG. COLLEGE, LUDHIANA	2.01	-	-	-	2.01
36	FALULTY OF SCIENCE, KURUKSHETRA UNIVERSITY, KURUKSHETRA	1.89	-	-	-	1.89
37	JNTU COLLEGE OF ENGINEERING ANANTPUR , ANDHRA PRADESH , 1.3(INSTITUTE)	2.53	-	0.62	0.62	1.90
38	JNTU COLLEGE OF ENGINEERING KAKINANDA, ANDHRA PRADESH , 1.3(INSTITUTE)	0.25	-	-	-	0.25
39	SVU COLLEGE OF ENGINEERING TIRUPATHI, ANDHRA PRADESH , 1.3	2.10	-	-	-	2.10
40	BIRLA VISHWAKARMA MAHAVIDYALAYA, VALLABH VIDYANAGAR, GUJARAT , 1.3	1.65	-	-	-	1.65
41	UNIVERSITY INSTITUTE OF ENGINEERING AND TECHNOLOGY ,KURUKSHETRA UNIVERSITY, KURUKSHETRA , HARYANA , 1.3	1.44	-	-	-	1.44
42	H.K.E.'s PDACOLLEGE OF ENGINEERING, GULBARGA, KARNATAKA , 1.3	1.73	-	-	-	1.73
43	MALNAD COLLEGE OF ENGINEERING, HASSAN, KARNATAKA , 1.3	0.45	-	-	-	0.45
44	NATIONAL INSTITUTE OF ENGINEERING MYSORE, KARNATAKA , 1.3	-	-	-	-	-
45	PES COLLEGE OF ENGINEERING MANDYA, KARNATAKA , 1.3	3.98	-	-	-	3.98
46	SCHOOL OF ENGINEERING, COCHIN UNIVERSITY OF SCIENCE AND TECHNOLOGY, COCHIN, KERALA , 1.3	2.03	-	0.47	0.47	1.56



47	COLLEGE OF ENGINEERING PUNE MAHARASHTRA,1.3	-	-	-	-	-
48	SRI JAYACHANMARAJENDRA COLLEGE OF ENGINEERING, MYSORE, KARNATAKA,,1.3	1.21	-	-	-	1.21
49	BVB's SARDAR PATEL COLLEGE OF ENGINEERING MUMBAI, MAHARASHTRA,,1.3	1.00	-	-	-	1.00
50	GOVERNMENT ENGINEERING COLLEGE AURANGABAD MAHARASHTRA , 1.3	1.30	-	-	-	1.30
51	GOVERNMENT COLLEGE OF ENGINEERING, KARAD MAHARASHTRA , 1.3	-	-	-	-	-
52	INSTITUTE OF CHEMICAL TECHNOLOGY MUMBAL MAHARASHTRA , 1.3	1.00	-	-	-	1.00
53	WALCHAND COLLEGE OF ENGINEERING SANGLI MAHARASHTRA , 1.3	-	-	-	-	-
54	ALAGAPPA CHETTIAR COLLEGE OF ENGINEERING AND TECHNOLOGY, KARAIKUDI, TAMIL NADU , 1.3	-	-	-	-	-
55	COIMBATORE INSTITUTE OF TECHNOLOGY, COIMBATORE, TAMIL NADU , 1.3	1.23	-	-	-	1.23
56	GOVERNMENT COLLEGE OF ENGINEERING SALEM TAMIL NADU , 1.3	-	-	-	-	-
57	GOVERNMENT COLLEGE OF TECHNOLOGY COIMBATORE, TAMIL NADU , 1.3	1.12	-	-	-	1.12
58	THIAGARAJAR COLLEGE OF ENGINEERING MADRAS, TAMIL NADU , 1.3	0.58	-	-	-	0.58
59	JNTU COLLEGE OF ENGINEERING HYDERABAD TELANGANA , 1.3(INSTITUTE)	1.98	0.25	-	0.25	1.73
60	JNTU INSTITUTE OF SCIENCE AND TECHNOLOGY, HYDERABAD, TELANGANA , 1.3(INSTITUTE)	1.54	-	-	-	1.54
61	UNIVERSITY COLLEGE OF ENGINEERING, OSMANIA UNIVERSITY HYDERABAD, TELANGANA , 1.3	-	-	-	-	-
62	MAULANA ABDUL KALAM AZAD UNIVERSITY OF TECHNOLOGY, WEST BENGAL,KOLKATA , 1.3	1.15	-	-	-	1.15
63	FACULTY OF ENGINIERING AND TECHNOLOGY, JADHAVPUR UNIVERSITY,JADHAVPUR,WEST BENGAL , 1.3	1.51	-	-	-	1.51
64	UNIVERSITY COLLEGE OF TECHNOLOGY, CALCUTTA UNIVERSITY WEST BENGAL , 1.3	1.60	-	-	-	1.60
65	PSG COLLEGE OF TECHNOLGY, COIMBATORE, TAMIL NADU , 1.3	1.24	-	-	-	1.24
66	DELHI TECHNOLOGICAL UNIVERSITY NCT DELHI , 1.3	1.57	0.08	-	0.08	1.49
67	FACULTY OF ENGINEERING AND TECHNOLOGY, DEEN BANDHU CHOTU RAM UNIVERSITY OF SCIENCE AND TECHNOLOGY, MURTHAL,HARYANA , , 1.3	1.72	-	-	-	1.72
68	FACULTY OF ENGINEERING AND TECHNOLOGY, GURU JAMBHESHWAR UNIVERSITY OF SCIENCE AND TECHNOLOGY, HISSAR, HARYANA , 1.3	0.69	-	-	-	0.69
69	YMCA INSTITUTE OF ENGINEERING FARIDABAD, HARYANA , 1.3	1.61	0.08	-	0.08	1.53
70	BMS COLLEGE OF ENGINEERING, BANGALORE KARNATAKA , 1.3	1.29	-	-	-	1.29



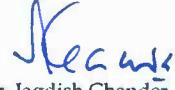
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71	BVB COLLEGE OF ENGINEERING AND TECHNOLOGY HUBLI, KARNATAKA ,1.3	0.30	-	-	-	0.30
72	AMBEDKAR INSTITUTE OF TECHNOLOGY, BANGALORE KARNATAKA , 1.3	1.00	-	-	-	1.00
73	DEPARTMENT OF TECHNOLOGY, SHIVAJI UNIVERSITY, KOHLAPUR, MAHARASHTRA , 1.3	2.62	-	-	-	2.62
74	GOVERNMENT COLLEGE OF ENGINEERING, JALGAON, MAHARASHTRA , 1.3	1.18	-	-	-	1.18
75	SGSS NANCED, MAHARASHTRA , 1.3	-	-	-	-	-
76	UNIVERSITY DEPARTMENT OF CHEMICAL AND TECHNOLOGY, NORTH MAHARASHTRA UNIVERSITY, JALGOAN, MAHARASHTRA , 1.3	1.01	-	-	-	1.01
77	VEERMATA JIJABAI TECHNOLOGICAL INSTITUTE, MATUNGA, MAHARASHTRA , 1.3	-	-	-	-	-
78	GOVERNMENT COLLEGE OF ENGINEERING,BARGUR, TAMIL NADU , 1.3	1.04	-	-	-	1.04
79	PEC UNIVERSITY OF TECHNOLOGY CHANDIGARH , 1.3	1.09	-	-	-	1.09
80	UNIVERSITY INSTITUTE OF CHEMICAL ENGINEERING AND TECHNOLOGY, PUNJAB UNIVERSITY,CHANDIGARH , 1.3	7.37	-	-	-	7.37
81	UNIVERSITY INSTITUTE OF ENGINEERING AND TECHNOLOGY, PUNJAB UNIVERSITY CHANDIGARH , 1.3	-	-	-	-	-
82	PONDICHERRY ENGINEERING COLLEGE,PUDUCHERRY , 1.3	-	-	-	-	-
AFFILIATED TECHNICAL UNIVERSITIES						
83	VISVESVARAYA TECHNOLOGICAL UNIVERSITY, KARNATKA ,1.3(ATU)	1.00	-	-	-	1.00
84	Dr. BABA SAHEB AMBEDKAR TECHNOLOGICAL UNIVERSITY ,LONERE MAHARASHTRA ,1.3(ATU)	0.85	-	-	-	0.85
85	JAWAHAR LAL NEHRU TECHNOLOGICAL UNIVERSITY, HYDERABAD, TELANGANA ,1.3(ATU)	1.40	-	-	-	1.40
STATE PROJECT IMPLEMENTATION UNIT						
86	SPIU ,ORISSA , 1.1	11.77	-	-	-	11.77
87	SPIU ,BIHAR , 1.1	9.77	-	-	-	9.77
88	SPIU ,JHARKHAND , 1.1	1.92	-	-	-	1.92
89	SPIU ,HIMACHAL PRADESH , 1.1	2.87	-	-	-	2.87
90	SPIU ,CHATTISGARH , 1.1	6.65	-	0.30	0.30	6.35
91	SPIU ,MADHYA PRADESH , 1.1	22.40	-	-	-	22.40
92	SPIU ,UTTARAKHAND , 1.1	29.74	-	-	-	29.74
93	SPIU ,UTTAR PRADESH , 1.1	49.30	-	-	-	49.30
94	SPIU ,J & K , 1.1	5.79	-	-	-	5.79
95	SPIU ,ANDAMAN & NICOBAR , 1.1	1.92	-	-	-	1.92
96	SPIU ,NORTH EAST , 1.1	21.19	-	-	-	21.19
97	SPIU ,Rajasthan , 1.1	93.37	-	-	-	93.37
98	Non Focus SPIU, Andhra Pardesh	0.71	-	-	-	0.71
99	Non Focus SPIU, Karnataka	4.37	-	-	-	4.37
100	Non Focus SPIU Maharashtra	3.33	-	-	-	3.33
101	Non Focus SPIU Tamil Nadu	0.21	-	-	-	0.21



102	SPIU Haryana, 1.3	-	-	-	-	-
103	EDCIL India Limited	727.29	15.43	-	15.43	711.86
104	National Project Implementation Unit	465.30	3.57	-	3.57	461.73
	TOTAL	1,563.69	44.93	3.06	47.99	1,515.70

1)	We have considered expenditures from the figures stated in Statement of Reconciliation of Claims to Total Application of Funds.
2)	Consolidation Report for the Project has been prepared on the basis of the above mentioned individual audit reports of each State(Focus and Non-Focus, audit report for Institutes, audit report for CFTIs, audit report of ATUs, audit report for NPIU, audit report of EDCIL and audit report of each CFIs. We have, therefore, Consolidated and not Audited the Statements and Accounts of the 102 Constituents, NPIU & EDCIL.
3)	Expenditure disallowed, where expressly not stated by respective auditor in their audit report, have been considered as ineligible expenditure inclusive of outstanding bills and expenditure not claimed as highlighted in "Statement of Reconciliation of Claims to Total Application of Funds".
4)	There is difference in expenditure reported by the CFI/States/NPIU/CFTI/ATU/Institutions in audited Financial Statements/ certified by NPIU and that stated in Utilisation Certificate. The figures of expenditure reported in the audited Financial Statements/ certified by NPIU and Utilisation Certificate by the respective CFI/States/NPIU/ IIT/ IIM along with the difference is attached in Annexure 2 to Utilisation Certificate.

 Uzma Naz Ansari Consultant (Finance) MERITE TSG	 Dr. Jagdish Chander Sr. Consultant MERITE TSG	For G. R. Garg & Company Chartered Accountants FRN - 000214N  CA GAURAV GARG PARTNER M.No. - 097327  <div style="display: flex; align-items: center; justify-content: space-between;"> FRN : 000214N New Delhi </div> <div style="margin-top: 5px;"> Chartered Accountants </div>
Date: December 06, 2022		

TECHNICAL EDUCATION QUALITY IMPROVEMENT PROGRAMME

[TEQIP – III]

Consolidated Key Observations

Audit Report for the Period from 1st October to 31st January 2022

I. CENTRALLY FUNDED TECHNICAL INSTITUTES

1. NIT Srinagar

The following are the key points of observation.

- a) The project financial statement is free of material including omission.
- b) Project fund have been used for the purposes for which they were provided
- c) Project expenditure are eligible for financing under the credit agreement
- d) There have been no irregularities involving management or employees who have as significant role in internal control or that could have a material effect on the project financial statement
- e) All books of accounts and supporting documentation relating to the project were made available for our verification
- f) The project has complied with the conditions of all relevant legal agreement, including the credit agreement, the project appraisal documents the minutes of negotiation, the Borrower's project implementation plan and memorandum of understanding wherever applicable.
- g) As already reported previous report in financials at year end 31st March 2021 liability of ₹ 9,28,553/- towards Procurement of goods, ₹ 31,64,474/- towards Academic Process & ₹ 28,11,458/- towards operating Costs are pending for payments.
- h) As per our observation during the course of audit/review payment made to M/s R.tec Instruments on account of purchase of equipment in this case payment has transferred to IBD JK Bank by Controlling Teqip-III office of ₹ 74,91,564/- & then Jk bank transferred it in USD to the vendor as self-conversion of USD into rupees J&K Bank has transferred short of ₹ 1,54,680/- the lesser amount paid to vendor should be verified for either refunded back to NPIU by credit to respective expenditure head or settle amount with vendor with proper confirmation.



2. IIIT Manipur

- a) The institute followed satisfactorily the financial Management guidelines and general financial rules laid down for the project.
- b) The Books of Accounts are well maintained in Tally software as per rules laid down in the financial management guidelines.
- c) The PFMS payment Ledger of the project partner has been reconciled with the books of accounts. PFMS reconciliation statement is reported with Audit Report.
- d) With respect to expenditure, adequate supporting documentations has been maintained to support claims to the World Bank for the reimbursement of expenditures incurred.
- e) Since the direct transfer of fund to the beneficiaries is done through PFMS, the Institute is not getting any fund directly, therefore, the expenditure incurred as per the PFMS is considered as Grant received and accounted for accordingly after reconciling the figures.
- f) Amount of ₹ 39,639.00 received towards Performance Security during FY 2020-21 is considered as Other Receipts and accounted for. Bid Documents price of ₹ 8,000.00 collected during FY 2018-19 as Other Receipts and also accounted for. The total amount of ₹ 47,639.00 is deposited with IIIT, Manipur at ICICI Bank, Porompat, Imphal, S/B A/c No. 264301000132, which is reflected as Closing Balance in the Balance sheet as at 31-01-2022.

II. CENTRALLY FUNDED TECHNICAL INSTITUTES

1. NIT Silchar

During the Reporting Period, TEQIP III, NIT Silchar not received any grant from NPIU as well as any other sources(s) and correspondingly no expenditure was incurred.

However, as directed by the NPIU vide commination dtd 21/09/2021, an amount of ₹ 8,17,060/- (Rupees Eight Lakhs Seventeen Thousand Sixty) Only refunded to NPIU vide chq no. 225691 dtd 28/09/2021 drawn on SBI NIT Silchar towards excess expenditure incurred by the TEQIP III, NIT Silchar worth ₹ 778.17 Lakhs which was over and above PLA ₹ 770.00 Lakh, considering the Institute's expenditure, for closure of the project.



2. MNIT Bhopal

During the course of Audit it is come to our notice that the TQUIP III project is completed and NPIU has allowed grace period from 1st October 2021 to 31st January 2022 for settlement of accounts, at the time of closing of Books of accounts management passed certain entries which is balances under the head Fixes asset have been transferred to MANIT Main Account, like wise other balances appearing in other heads totaling to ₹ 1,16,923.00 have also been transferred to MANIT Main Account and balance sheet prepared after giving effect of above entries thus the balances(s) appearing in the balances sheet under various head are Nil and post transfer of balance(s) / asset to MANIT Main Account.

3. NIT Raipur

- a) All financial transactions are being made through PFMS portal, Basic controlling documents which are required for audit is not available in PFMS portal.
 - i. Bank transaction statement of PNB A/c. No.3702002100031750.
 - ii. Expenditure head wise report
- b) We observed that ₹10325/- expenses booked in account head 1.3.2.5 – Research & Development, thorough voucher No. BP-2019-20-7 on 11.04.2019. Out of the said voucher ₹ 3325/- is unexpended and the amount is deposited in TQIP-III SBI account on 18.11.2019. The adjustment of same is not made in M32 report.

4. MNIT Allahabad

For the period from 01st October 2021 to 31st January 2022 revenue expenditures aggregating to a sum of ₹ 86859.00 initiated by TEQIP III were directly into the account of the concerned beneficiaries by NPIU through the PFMS model. Consequently, for the period under consideration, there were NIL receipts by TEQIP III from NPIU. Hence, the amount of total expenditures amounting to a sum of ₹ 86859.00 as per PFMS, has been considered as deemed grants received by TEQIP III from NPIU and shown as such in the above income and expenditure account.

5. SVNIT Surat

- a) No depreciation provided on Fixed Assets acquired under the project and the same is as per method of accounting suggested by MHRD/ NPIU.
- b) There are no Contingent Liabilities.
- c) In view of there being no taxable income or exempt under the Income Tax Act, 1961, no provision for Income Tax has been provided.



- d) During the period no any payment made by the TEQIP cell , all the payment are made by/through Public Financial management System(PFMS) only cell has to upload the payment request and directly payment made by PFMS.
- e) During the period under Review ₹ 1,600/- and ₹ 500/- dated 06.11.2021 15.12.2021 Credited to Canara Bank saving account and wrongly Credited to TEQIP account and treated as IRG (Internal Revenue Generation) during the period under review, however the amount not related to TEQIP Cell the same shall be Refunded to a person as and when demanded. The TEQIP Cell has not carried out any activity during review period.
- f) In case Balance sheet, Statement of sources and Application of Funds and other related statements, the previous year figure are taken and considered as per new guidelines of Revised FMM (Financial Management Manual) of TEQIP.
- g) ₹ 6,809/- TDS are deducted by the Canara Bank on Fixed Deposit and Credited to SVNIT college account. It should be return back from College i.e. for the period 01.04.2021 to 30.09.2021.
- h) No any interest are accounted /booked by the TEQIP for the Audit period i.e. 01.10.2021 to 31.01.2022.

6. NIT Jamshedpur

Further the physical verification of assets has not been done during the year.

7. NIT Calicut

Since Separate set of books of account are not maintained for the project, the figures in the financial statements of TEQIP III. NITC cannot be easily deduced (as books of account are maintained for NITC, as a whole).

8. NIT Rourkela

- a) In order to register in PFMS (As per TEQIP-III PFMS User Manual) the Institute need to submit bank Account number with the cancelled cheque to the NPIU. For the same the Institute have opened a saving bank account with state Bank of India, NIT campus branch, Rourkela (Bank Account No. 36714661318, TEQIP-III, NIT Rourkela) with the minimum balance of ₹ 10,000/-. The amount deposited for opening of bank account has been shown as consumable under component 1.3.3.1 during F.Y 2017-18. The interest earned from Saving bank A/c of ₹ 358/- during F.Y



2017-18, ₹ 365 during F.Y 2018-19, ₹ 367/- during F.Y 2019, ₹ 303 during F.Y 2020-21, ₹ 155 during the half F.Y ended 30th September, 2021 and ₹ 158/- during the period from 1st October 2021 to 31st January 2022 has not been accounted during respective Financial Year. Also Bank charges amounting to ₹ 69 incurred during F.Y 2017-18- has not been accounted. However as the Project is Completed therefore the Bank Account has been closed as on 31-03-2022 and the Closing Balance of ₹ 11,637/- was transferred to Plan Fund NIT Rourkela Account.

- b) There is a difference between PFMS Report and Books of Accounts relating to cumulative expenditure as on 31.01.2022 amounting to ₹ 1,40,88,053/- which is shown as below.

PFMS Report Generation Date	PFMS REPORT	BOOKS OF ACCOUNTS	DIFFERENCE
27-04-2022	6,34,74,812/-	7,75,62,865/-	1,40,88,053/-
	6,34,74,812/-	7,75,62,865/-	1,40,88,053/-

However figures represented in Books of Accounts are correct.

9. NIT Jalandhar

- a) Financial Records, Systems and controls were examined during the audit and were found satisfactory.
- b) Recommendation for Internal audit was suggested by us in last year and have been duly complied.
- c) Expenses as per PFMS Report for the period 01/10/2021 to 31/03/2022 are for ₹ 171029.00 but expenses as per books are for ₹ 2721936.00.
 - i. There is Software Error of ₹ 599.00.
 - ii. NITJ have paid ₹ 451945.00 on behalf of Teqip Phase III for Research & Development. These funds are payable to NITJ and are receivable from NPIU (Teqip Phase III Project) under the Project Life Cycle Allocation. It is pertinent to mention that ₹ 451945.00 pertains to period before 31/03/2021 which was duly approved by the authority. However payment was made by the Institute on behalf of Teqip III Phase III due to non allocation/availability of funds.
- d) Following is the detail of Expenses which are pending to be paid and are receivable from NPIU (Teqip Phase III Project) under the Project Life Cycle Allocation :-

Particulars	Amount (₹)	Payment Due Since



Minor Civil Works	2099561.00	Before 31/03/2021
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It is pertinent to mention both the Civil Works expenditure was duly approved by the authority. However Payment is still pending due to non allocation/availability of funds.

10. ZHCET-AMU

a) Status of compliance of Audit observations pertaining to previous audit period:

Compliance of Audit observations pertaining to previous audit period (FY.2020-2021) was not available to us. As per Utilization Certificate as on 31.03.2021, an amount of ₹ 36,562/- and ₹ 24,990/- were treated as ineligible expenditures for the FY 2019-20 and 2020-21 respectively.

b) Matters arising during current year and having significant impact on the financial statements of the schemes:

- i. The Balance confirmation certificate as on 31.01.2022 from Bank not provided to us.
- ii. The long pending liabilities of ₹14,012/- and ₹ 17,768/- on account of "TDS (Income Tax)" and "Tax on UP Building & Other Construction Work Welfare Board" respectively is yet to paid.
- iii. An unidentified amount of ₹ 5000.00 has found credited by bank on 30.11.2021 shown as liability in the Balance Sheet. The same was reversed by the bank in the subsequent period.

11. NIT Durgapur

An advance amounting to ₹ 29,958/- Shown as Advance paid to Vendors as on 30/09/2019 has not yet been adjusted as such the same is continued to be reflected in books of accounts maintained by the CFI as an Unadjusted Advance as on 31st January 2022.



III. STATE PROJECT IMPLEMENTATION UNIT

1. Bihar

- a) During the audit, we observed that all the expenditure incurred were supported with required documents.
- b) In terms of Section 50 of the CGST Act, 2017, applicable w.e.f. 01.10.2018, 2 % GST-TDS is required to be deducted on Suppliers of Goods and Services above ₹ 2.50 Lacs. , We observed no GST TDS is Deducted for Payment above ₹ 2,50,000.00 /-

2. Jharkhand

We consider current liabilities same as was in previous year. This is related to auditors fees.

3. Himachal Pradesh

- a) The State Project Implementation Unit has not provided M 32 report for the period from 01-10-2021 to 31-01-2022.
- b) As per EP04 report ₹ 1481.00 was paid dated 20-01-2022, voucher no BP-2021-22 -29, not recorded in the books of accounts in Tally

Himachal Pradesh Technical University

- a) M32 report for the period from 01.10.2021 to 31.01.2022 has not provided by the HPTU.

Rajiv Gandhi Govt. Engineering College

- a) Deficiencies were noticed in the accounting entries related to TDS as well as GST TDS.
- b) The implementing Agency **Rajiv Gandhi Govt. Engineering College** has not deposited 8% of its annual revenue of the current financial year in the sustainability fund as mandated in the project implementation plan (PIP).

4. Uttar Pradesh

CONSOLIDATED AUDIT OBSERVATIONS

A. GENERAL

- a) We have observed that there is inherent unpreparedness in maintenance of Accounts in units and timely & correct accounting of transactions/PFMS. It needs strengthening of accounting system for better controls & presentations of financial statements.



- b) We are still not sure/ provided with compliances of internal audit observations which in few cases were being audited side by side of statutory audit, making it ineffective for necessary timely corrections. We believe that unit management will take necessary steps for timely completion of internal audit process before start of statutory audit.
- c) Summary of Un-adjusted Advances, Un-paid Liabilities & Bank Balances pending with the Project Institutes as on 31-01-2022:

i) Bank Balances as on 31-01-2022:

S. No.	Name of Institute	Amount in (₹)
1.	Kamla Nehru Institute of Technology, Sultanpur	5,14,812.03
2.	MMM University of Technology, Gorakhpur	5,87,895.00
3.	IET Bundelkhand University Jhansi	1,33,801.20
4.	Institute of Engineering & Technology, Agra	85,883.60
5.	Rajkiya Engineering College, Ambedkar Nagar	2,500.72
6.	State Project Implementation Unit	1,180.00
7.	Dayalbagh Education Institute, Agra	10,000.00
	TOTAL	13,36,072.55

ii) Un-adjusted advances as on 31-01-2022:

S. No.	Name of Institute	Amount in (₹)
1.	Budelkhand Institute of Engineering & Technology, Jhansi	14,08,707.00
2.	MMM University of Technology, Gorakhpur	20,000.00
	TOTAL	14,28,707.00

iii) Un-paid liabilities as on 31-01-2022:

S. No.	Name of Institute	Amount in (₹)
1.	Kamla Nehru Institute of Technology, Sultanpur	5,14,812.03
2.	MMM University of Technology, Gorakhpur	2,47,192.00
3.	IET Bundelkhand University Jhansi	1,33,801.20
4.	Institute of Engineering & Technology, Agra	85,883.60
5.	Rajkiya Engineering College, Ambedkar Nagar	2,500.72
6.	State Project Implementation Unit	1,580.00
7.	Dayalbagh Education Institute, Agra	10,000.00
8.	Budelkhand Institute of Engineering & Technology, Jhansi	14,08,707.00
9.	FET MJP Rohilkhan University, Bareilly	2,51,136.00



	TOTAL	26,55,612.55
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d) On the basis of compilation of Statutory Audit Reports & Compilation Reports of all the 18 project institutes, we report that amount mentioned in the below table are still lying with the respective institutes (in form of Bank Balances, un-settled advances & un-paid liabilities), as un-utilized funds overdrawn over and above expenditure/liability and since the TEQIP-III project activity has been closed hence NPIU should make the recovery against these funds:

S. No.	Name of Institute	Un-Utilized Funds (₹)
1.	Kamla Nehru Institute of Technology, Sultanpur	8,61,472.03
2.	MMM University of Technology, Gorakhpur	6,07,895.00
3.	IET Bundelkhand University Jhansi	1,33,801.20
4.	Institute of Engineering & Technology, Agra	85,883.60
5.	Rajkiya Engineering College, Ambedkar Nagar	2,500.72
6.	State Project Implementation Unit	1,180.00

e) Summary of existence of pending and un-settled audit observations and comments given in "Emphasis of Matter" para as on 31-01-2022:

S. No.	Name of Institute	Pending Observation as on 31-01-2022
1.	Bundelkhand Institute Of Engineering & Technology, Jhansi	Yes
2.	Dr. APJ Abdul Kalam Technical University, Lucknow	NIL
3.	Dayalbagh Educational Institute (Deemed University), Agra	Yes
4.	FET MJP Rohilkhand University, Bareily	Yes
5.	Hacourt Butler Technical University (HBTU), Kanpur	Yes
6.	Institute Of Engineering & Technology, Bundelkhand University, Jhansi	Yes
7.	Institute Of Engineering & Technology, Dr Br Ambedkar University, Agra	Yes
8.	Institute Of Engineering & Technology, Faizabad	NIL
9.	Institute Of Engineering & Technology, Lucknow	Yes
10.	Kamla Nehru Institute Of Technology, Sultanpur	Yes



11.	MMM University Of Technology, Gorakhpur	Yes
12.	Rajkiya Engineering College, Ambedkar Nagar	Yes
13.	Rajkiya Engineering College, Azamgarh	NIL
14.	Rajkiya Engineering College, Banda	NIL
15.	Rajkiya Engineering College, Bijnor	NIL
16.	State Project Implementation Unit, Lucknow	Yes
17.	Uma Nath Singh Institute Of Engineering & Technology, Jaunpur	Yes
18.	Uttar Pradesh Textile Technology Institute, Kanpur	Yes

B. UNIT SPECIFIES

a). Institute- Uma Nath Singh Institute of Engineering & Technology, Jaunpur

i) Unsettled Observations related to FY 2019-20

- Observation Related to Procurements:**

SI	Date	Head	Amount	Observations
1	19.09.2019	1.1.1.2 Learning Resources	₹ 8,95,500/-	<p>In the given case of procurement of Gausian 16 & GaussView 6 Software with high-ended computing system from M/s Sharda Info Solution Private Limited following observation were noted:</p> <ol style="list-style-type: none"> 1. In the given case we found that as per PO M/s Sharda Info Solution Private Limited is a solely manufacturer of Gausian Software, while the quotation submitted by M/s Sharda Info Solution Private Limited stated in the quotation that they are the sole authorized dealers of Gausian & Gauss view software in Uttar Preadesh, Madhya Pradesh & Rajasthan. It means that there are other channels available in india for the procurement of above software, please give the explanation for procuring same software through direct contracting. 2. GST TDS were not deducted while making payment to the party.



2	20.09.2019	1.1.1.4 Civil work	₹ 24,07,605/-	<p>In the given case of construction of civil work for Teqip-III office & Two electronics lab following parties were participated in the tender process:</p> <ol style="list-style-type: none"> 1. M/s Narayan Construction (L-1: ₹ 21,71,325) 2. M/s Nirmal Enterprises (L-2: 22,74,977) 3. M/s Chandra Shekhar Yadav (L-3: ₹ 23,72,512) <p>Discrepancies were noted in the above tender process are as follow:</p> <ol style="list-style-type: none"> a) In the given tender instruction issued to the bidders (as per Section-A of Instruction to Bidders) that they should possess valid electrical license for executing building electrification works and license for executing the water supply & sanitary works, but we found that any of the above participating party were not possess the same. Please provide the proper explanation as why the above parties were not disqualified if they not satisfying the primary conditions. b) In the given case we found that all the above 3 participating parties were posted their tender from same post office on same date and at same time (02.07.2019, 13:07 pm), Whole above said tender process looks sham and corroborative in nature, Hence process even otherwise looks not tenable and whole tendering process resulting into invalid c) Further we found that final agreement executed between the unit and the awardee party is not found on record, instead of which draft agreement is available. d) GST TDS were not deducted while making payment to the party. e) Upon scrutinizing the invoice it is noted that the vendor has not mentioned the brand/make of material used for completing the work and thus
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				<p>the quality being as per the required standards, cannot be determined.</p> <p>Further, additional charges amounting to ₹ 2,89,492/- and ₹ 4,34,239/- have been paid for sanitary and light fittings respectively. The payment for such expenditure being within the ambit of teqip rules and regulations, needs to be explained.</p> <p>f) The financials of the last 3 years of M/s Chandra Shekhar Yadav were not on record. Further the vendor had not provided their experience certificate for the past 3 years as well. Thus the basis of technically qualifying the vendor needs to be obtained.</p> <p>g) The completion of the project has not been acknowledged by the contractor neither an officer appointed by the institute has verified the completion. The Architect's report certifying the due completion has not been obtained. Thus the basis of making the full payment needs to be justified.</p>
3	23.03.2020	1.1.1.1 Equipment's	₹ 3,65,491/-	<p>In the given tender following parties were participated:-</p> <ul style="list-style-type: none"> (i) M/s MS Enterprises (ii) M/s SPG Lab Instruments (iii) M/s Mehrotra Refrigeration Co. (iv) M/s Chenkem <p>1. Financial statements & other documents which are necessary for qualifying the tender process is not on record.</p> <p>2. Two parties out of four participating parties were disqualified, hence instead of retendering unit will continue with the remaining two parties, at least there should be three parties in the tender process.</p> <p>Tender process is invalid as only two parties were there.</p>



• **Observation related to Expenditures:**

S. No.	Date	Head of account	Amount	Observation
1	14.04.2019 & 06.06.2019	1.1.2.1 Improve Student Learning	₹ 96,288/- & ₹ 1,16,702/-	<p>Payment made to M/s Maan Flex for advertisements by providing hoarding and banner in 4 districts. The invoice raised for ₹ 2,12,990/- was not verified for payment.</p> <p>In the given case vendors are selected through inviting quotations, however the following discrepancies were noted in the selection procedure:</p> <ol style="list-style-type: none"> 1. Basis of selection of vendors for sending such invitation has not been documented. 2. Letter of invitation was not on record. 3. Quotations sent by vendors were not available. 4. Comparative chart for evaluation of quotation were not on record. <p>In the given case the payment was made without deducting TDS, TDS should be deducted on such payment.</p>
2	06.06.2019	1.1.2.7 Mentoring/ Twinning System	₹ 11,500/-	Amount reimbursed to Mr. Jyoti Prashant Singh for travelling from Jaunpur to Lucknow & return for 1000kms, but the actual distance from Jaunpur to Lucknow & return is only 514Kms. Thus the excess amount ₹ 4860 (480kms*10) will be recovered.
3	15.06.2019	1.1.2.1 Improve Student Learning	₹ 92,300/-	In this case payment have been made to M/s Darsh Caterers for providing refreshments during BOG meetings and summer Internship program held during 27.05.2019 to 13.06.2019 amounting to ₹ 9188/- and ₹ 84404/- without inviting quotations and selecting vendor quoting lowest amount.
07	20.09.2019	1.1.2.1 Improve Student Learning	₹ 1,95,426/-	Payment have been made to M/s Om Sai Caterers which is an unregistered party, for providing refreshments during Engineers Day & Fresher's Day amounting to ₹ 165900/- and ₹ 31500/-, the reason for not inviting quotations need to be explained. The reason of above should be explained.



08.	28.12.2019	1.1.2.4 Faculty/ staff development and Motivation	₹ 3,00,000/-	In the given case ₹ 300000/- reimburse to Mr. Deepak Kumar Singh for organizing International conference vide Voucher. No 521,533,494. From the above amount ₹ 210000/- paid by Deepak Kumar Singh to M/s Media Enterprises for supply of Note pad, certificate, I-card, Invitation card & Banner, book etc without inviting quotations and selecting vendor quoting lowest amount. M/s Media Enterprise was unregistered party and No tds were deducted while making payment. Why the above expenditure was not incurred through tendering process??
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- **Other Observation found during the case of Audit:-**

- As per the MoU signed between the HRD Ministry, Govt. of India and all the states, the participating institutes are required to set aside a sum amounting 8% of all revenues into sustainability funds (four funds). As informed to us, the institute has not earmarked any such funds or transferred them as per mandate.
- In most of the cases where contract/agreement value more than ₹ 2,50,000/- we found that GST TDS were not deducted while making payment to the party.
- The unique id numbers are not marked on many assets; also in most of the cases they have not been updated in the FA register to identify the respective assets as on record. The exact location of the different items of fixed assets is also not being stated on the FA register. Thus making it difficult to identify, physically verify and comment upon the accuracy of the records. The entries in the FA register are also not in a chronological order.

b). Institute- Kamla Nehru Institute Of Technology, Sultanpur

i). Observation related to the period 01-10-2021 to 31-01-2022

- **Un-paid liabilities ₹ 5,14,812.03 as on 31.01.2022:**

It has been observed that as per books of accounts, there are 3 un-paid liabilities i.e. TDS payable ₹ 2,31,443.86 & Payable to NPIU ₹ 2,82,368.17 & Payable to Others ₹ 1,000 as on 31.01.2022, is still lying in the books against which grant have been withdrawn from PFMS and kept in their institute's bank account.



Since there is no obligation to pay these liabilities due to closure of TEQIP-III project, hence the entire amount should be surrendered to NPIU.

- **Bank Balance ₹ 5,14,812.03 in Bank Account (Bank of Baroda):**

It has been further observed that as per Cash Book as on 31.01.2022, the project institution is having ₹ 5,14,812.03 in their bank account against un-paid liabilities as explained in point no. (1) above.

Since no utilization has been made till closure of TEQIP-III project, hence the entire amount should have been refunded back to NPIU immediately.

- **Payment of TDS & GST-TDS during the period ₹3,46,660:**

During the course of audit, we found that ₹ 2,59,070 dated-6/10/2021 & ₹ 87,590 dated-7/10/2021 was debited in bank Account no- BOB45850100007146 towards GST & Income tax liability, but no challan against the same is available with the institute.

The challans provided to us for verification were ₹ 21,580/- deposited on 1.10.2021 & ₹ 12,28,880/- deposited on 05.10.2021.

However, amount debited in bank are ₹ 2,59,070 & ₹ 87,590 as explained in the beginning.

Hence we are not in position to comment whether the payment was made to the Govt. Account or not due to lack of payment proof.

Hence we proposed to disallow the amount of ₹3,46,660.

- **Un-utilized Grant/Fund ₹8,61,472.03 as on 31.01.2022:**

Based on our observations explained in point no. (A) to (C) above, the project institution has un-utilized grant and un-paid liabilities amounting to ₹ 8,61,472.03/- which is un-utilized, hence recovery should be made by NPIU against the entire amount.

- **Report M-32 & EP-04:**

The institute has not provided M-32 & EP-04 report for the audit period. We have been explained that due to closure of the TQIP-III project these reports are not being generated. Hence expenses appearing in financial statements are certified on the basis of declaration made by management.

ii). Un-settled observation related to the PY: 2019-20:

- **Serious Observation related to the procurement:**

SI	Date	Head of Account	Amount	Observation
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1	23.10.2019	1.1.1.3 Furniture	₹ 6,22,581/- ₹ 4,65,456/-	<p>In the case of purchase of furniture items, following observations are noted:</p> <ol style="list-style-type: none"> As per the note sheets, it is noted that the Nodal Officer Procurement, Director, Finance Office, have given their consent and approval towards awarding the contract for the purchase of Geeken make furniture despite not being aware of the name of the firm. In both the approvals it is written that (नाम दर्शा नहीं) . The reasonability and possibility of granting approvals for purchasing items worth ₹ 12,48,247/- to an ambiguous vendor , needs to be investigated into. Proper clear scanned copies of the GeM comparatives has not been provided and thus the accuracy of the detailed parameters, technical specifications, basis which comparison has been made and the lowest bidder has been selected, cannot be commented upon and needs to be determined. No purchase order and contract generated through GeM is on record for verification of the specified terms and conditions. A copy of E-way bill and delivery challan is not on record to verify the date of receipt of goods within the specified time. Further, whether a quality and quantity check has been done at the time of receipt of goods cannot be
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				ascertained in the absence of sufficient documentation.
				5. The entry for the given items has not been made on the FA/ stock register. Hence the further issue of item cannot be ascertained and needs to be justified.
2	31.08.2019	Minor work	Civil	<p>₹ 20,69,722/-</p> <p>In the given case of civil work following parties were participated:</p> <ol style="list-style-type: none"> 1. M/s Ashoka Construction 2. M/s Shivangi Construction 3. M/s Suman Engg. Works 4. M/s Shyam Construction <p>In the given case following observation were noted as follow:</p> <ol style="list-style-type: none"> a) The contract has taken too much time to begin and substantial delay has been made . Qualification of bidders has been signed by only two and signature of JE is not found. b) As per the approved specifications, an annual turnover of ₹ 1.50 crore in each of the past 3 years was required.The total turnover in the last 3 years of M/s Shivangi Construction is ₹ 3.77 crores only , which works out to ₹ 1.25 crore per year, thereby they are not qualifying the required criteria. c) It is no where mentioned that they are approved contractor of PWD, whereas their previous tender had been rejected on the grounds than they are not a PWD approved contractor. <p>Therefore, M/s Shivangi construction are not qualified for the bid.</p>




				d) In the case of M/s Shyam Constructions (i) Turnover certificate is not attached (ii) Net worth certificate not attached (iii) M.B is required (iv) The Bill has not been checked by accounts department
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iii). Unsettled Observation related to to FY- 2018-19

• Observation related to the Expenditures:

SI	Observation	Amount
1	₹ 443/- & ₹ 295/- paid to Mr. Yogesh Kumar Mishra for incidental charges @ .35/km which is not allowed as per teqip-III guidelines.	738.00
2	₹ 425/- paid to Mr. Yogesh K Chaandra for incidental charges @ .35/km for 1214km which is not allowed as per teqip-III guidelines.	425.00
3	₹ 69.52/- & ₹ 69.52/- paid to Mr. D.P.Vidyarthi for incidental charges @ .35/km which is not allowed as per teqip-III guidelines.	139.00
4	₹ 19120 is paid against kachcha bill to M/S Sagar Tent House, no proper supporting is attached.	19,120.00
5	Amount of ₹ 8600/- paid to M/S Sagar Tent House. M/S Sagar Tent House issue bill of supply & charging GST on its bill @ 18%. which is totally wrong because the party registered under composition scheme and unable to issue tax invoice. The amount of ₹ 774 paid towards SGST & ₹ 774 towards CGST is required to recovered from the party. (Detail of Bill: Taxable Value: ₹ 8600, SGST: ₹ 774, CGST: ₹ 774)	1,548.00
6	Incidental Expenses has been paid to Mr.Akhilesh Kumar Singh @.35/km amounting to ₹ 395.85which is not permissible under the World Bank Guidelines	394.00
7	Incidental Expenses has been paid to Mr.Shashank Kumar @.35/km amounting to ₹ 444.85 which is not permissible under the World Bank Guidelines.	445.00
8	Incidental Expenses has been paid to Mr.Ambuj Kumar @.35/km amounting to ₹ 444.85 which is not permissible under the World Bank Guidelines	445.00

9



9	<p>Amount of ₹ 11966/- paid to M/S Sagar Tent House.</p> <p>M/S Sagar Tent House issue bill of supply & charging GST on its bill @ 18%. which is totally wrong because the party registered under composition scheme and unable to issue tax invoice.</p> <p>The amount of ₹ 913 paid towards SGST & ₹ 913 towards CGST is required to recovered from the party.</p> <p>(Detail of Bill: Taxable Value: ₹ 10140.68, SGST: ₹ 912.66, CGST: ₹ 912.66)</p> <p>Amount of ₹ 11966/- paid to M/S Sagar Tent House.</p> <p>M/S Sagar Tent House issue bill of supply & charging GST on its bill @ 18%. which is totally wrong because the party registered under composition scheme and unable to issue tax invoice.</p> <p>The amount of ₹ 913 paid towards SGST & ₹ 913 towards CGST is required to recovered from the party.</p> <p>(Detail of Bill: Taxable Value: ₹ 10140.68, SGST: ₹ 912.66, CGST: ₹ 912.66)</p> <p>Amount of ₹ 11966/- paid to M/S Sagar Tent House.</p> <p>M/S Sagar Tent House issue bill of supply & charging GST on its bill @ 18%. which is totally wrong because the party registered under composition scheme and unable to issue tax invoice.</p> <p>The amount of ₹ 913 paid towards SGST & ₹ 913 towards CGST is required to recovered from the party.</p> <p>(Detail of Bill: Taxable Value: ₹ 10140.68, SGST: ₹ 912.66, CGST: ₹ 912.66)</p>	1,826.00
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• **SERIOUS OBSERVATION:**

SI	Observations	Amount
1	<p><u>Procurement of Mi PowerTM Power system Analysis & Simulation Software</u></p> <p>1. Single quotation as Monopoly item</p> <p>2. TM License certificate for monopoly not obtained- Owners Power Resource & Development Consultants Pvt Ltd, Bengaluru.</p> <p>3. Supplier attached following 3 PO for supply to other Institutions:- SI Name of Institution Order date & Cost Supplied for No. of Users 1 Govt. Engg. College , Bilaspur(CG) 5-3-16 for ₹ 6 lacs plus applicable taxes For 5 users 2 NIT Silchar 27-4-16 for ₹ 1833333/33 plus applicable taxes For 30 users 3 Energy Research Institution New Delhi 18-4-17 for ₹ 11.50 plus applicable taxes For 1 user Order placed for ₹ 5.99 lacs plus applicable taxes for 5 users</p>	7,06,820.00

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	<p>We observe that</p> <ol style="list-style-type: none"> Provide necessary working why and how this software selected for procurement with comparative study required for opting single quotation process instead of open tender. This is not a monopoly item hence single quotation process is invalid as following are also supplying similar software <ol style="list-style-type: none"> IIT, Palakad School of Engg, CUSAT, Cochin University No TNM License copy obtained. Rates too looks bargaining as per copy of PO attached, Rate of Supply for NIT Silchar is for 30 use₹ If prorate calculation done, for 5 users it comes to ₹ 3.05 Lacs plus taxes <p><i>Looking into the seriousness & technicality, Matter need to be investigated with suitable action.</i></p>	
2	<p>ERDAS Imagine Software</p> <p>Copyright is of Hexagon Geospatial USA Deals though Indian subsidiary Integrated SG & I India Pvt. Ltd. Gurgaon. Being monopoly item, subsidiary being present in India could have participated in single tender. As subsidiary is authorized to appoint dealer/multiple dealers, if they are not asked for single tender, process should have been opted for open tender only. As per certificate dated 2-4-18, attached M/S American Technologies Sultanpur has been appointed as Authorized Dealer for UP to deal with Institutions. But nowhere mentioned that they are Sole dealer, hence process of single tender is invalid and Open tender process required. Further though party placed with order is authorized dealer for UP but they attached one PO for Deptt of Geography, HNB Garhwal University, Uttrakhand-how possible.</p> <p>Whole process is invalid as open tender is required and matter need investigation for treating it for single quotation.</p>	16,52,000.00

c). Institute- Bundelkhand Institute Of Engineering & Technology, Jhansi

i). FY 2021-22

It has been observed that the project institute has withdrawn grant on 24.12.2021 for the payment of Salary to the Teachers (under head 1.1.4.1 Salary – Quality Teachers) amounting to ₹14,08,707/- through PFMS and transferred it directly in bank account of BIET Jhansi Institute instead of making payments directly to the bank account of teacher. However no payments have been made to the teachers till



31.01.2022. We have been explained by the management that due to pendency of "No Due Certificate", payments of salary could not be released till 31.01.2022 but after collection of "No Due Certificates" all pending salary amounting to ₹ 12,70,689 have been paid on 09.03.2022, 22.03.2022 & 05.04.2022 and TDS deducted on salary amounting to ₹ 1,38,018 have been duly paid on 16.03.2022, 25.03.2022 & 08.04.2022.

Due to above explained reason, ₹ 12,70,689 & ₹ 1,38,018 has been shown as Salary Payable & TDS salary respectively in the Financial Statements and on the other hand, ₹ 14,08,707 has been shown as "Advance to BIET" in the Financial Statements.

ii). Un-settled Observation for FY:2020-21

- Serious Observation Related to Procurements/Expenditures:UNIT SPECIFICS**

SI	Date	Head	Amount	Observations	Auditor Remarks
1	05.06.2020	1.1.1.1 Equipment	₹ 2,99,909/-	<p>Below mentioned discrepancies were noted at the time procurement of FTIR & NIR Multifuel Analyzer:</p> <ol style="list-style-type: none"> The reason for not specifying any delivery period and liquated damages in the PO needs to be obtained. Delivery challan is on record but not verified any of the officials with actual date of delivery. Thus, the reason for non-deduction of penal charges (if any) in delay of delivery needs to be justified. Training Clauses was specified in the PO, but no documentation per se to whom training were provided was on record. 	Not satisfied with the reply as required documents not available.
2	14.08.2020	1.1.1.1 Equipment	₹ 14,59350/-	Following discrepancies were noted at the time of procurement of Multi	Not satisfied with the reply as No request



				parameter Portable UU Organic Analyzer (2 Qty): 1. The reason for not specifying any delivery period and liquated damages in the PO needs to be obtained. 2. As per PO due date of delivery was 19/03/2020 and the actual date of delivery was 05/08/2020. No request of extension of period was on record. Hence, in case of late delivery of goods the reason for non-deduction of penal charges needs to be justified.	of extension of period was on record.
3	05.05.2020 24.06.2020	1.1.1.4 Minor Civil Works	₹ 6,09,292/- ₹ 67,699/-	Following discrepancies were noted at the time of Minor Civil Work of Electrical Maintenance in all classroom: 1. The basis of selection of vendors to whom invitation letters are proposed to be sent, along with responsibility of persons deciding the same has not been documented. 2. Further the list of vendor to whom invitation letter was to be sent was not verified any of the officials. 3. The reason for not specifying any Performance Security and liquated damages in the PO needs to be obtained. 4. M/s Auradha Enterprises and M/s Shivam Enterprises have not provided the below required documents. Hence, considering the quotation as a technically responsive needs to be justified.	Not satisfied with the reply on the basis on following points: Documents mentioned in the invitation of quotation for technical qualification (point no. 4, 5 & 6 in query) have not been obtained. Hence this is big negligence while selecting L1 vendor.



				<ul style="list-style-type: none"> • ITR of last 3 preceding Financial Year. • Outstanding Financial Standing (Work in Hand Certificate) • Litigation of last 3 preceding year • Maximum or equal to Rs5 Lakhs PO issued by the third parties in last three years • Electrification Licenses • Financial Statements of last 3 years • License for water supply <p>5. M/s Saurabh Electrical & Electronic have not provided the below required documents. Hence, considering the quotation as a technically responsive needs to be justified.</p> <ul style="list-style-type: none"> • Litigation of last 3 preceding year • Financial Statements of last 3 years • ITRAY 2017-18 and 2018-19. • Maximum or equal to ₹ 5 Lakhs PO issued by the third parties in last three years. <p>6. M/s Tushar Electronic have not provided the below required documents. Hence, considering the quotation as a technically responsive needs to be justified.</p> <ul style="list-style-type: none"> • Litigation of last 3 preceding year • Financial Statements of last 3 years • License for water supply • Outstanding Financial Standing 	Matter needs to be looked at NPIU level.
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				(Work in Hand Certificate) <ul style="list-style-type: none"> • Maximum or equal to ₹ 5 Lakhs PO issued by the third parties in last three year. <p>7. Measurement books are not maintained on record for verification.</p>	
4	14.08.2020	1.1.1.4 Minor Civil Works	₹ 22,29,640/-	<p>Following discrepancies were noted at the time of Minor Civil Work of Refurbishment in all classroom:</p> <ol style="list-style-type: none"> 1. The basis of selection of 4 vendors to whom invitation letters are proposed to be sent, has not been documented. Further the list of vendor to whom invitation letter was to be send was not verified any of the officials. 2. List of bidders and the tenders received is not attached in the voucher. 3. GST certificate and income tax certificate is also not attached. 4. List of documents were required by the bidder to consider it as technically responsive in which below discrepancies were noted. Hence considering the quotation as technically responsive needs to be justified. 5. Minutes of the meeting deciding the vendor is not attached. • ITR of last 3 preceding Financial Year. • Outstanding Financial Standing <p>(Work in Hand Certificate)</p>	<p>Not satisfied with the reply on the basis on following points:</p> <p>Documents mentioned in the invitation of quotation for technical qualification (point no. 4 & 5 in query) have not been obtained.</p> <p>Hence this is big negligence while selecting L1 vendor.</p> <p>Matter needs to be looked at NPIU level.</p>



				<ul style="list-style-type: none"> • Litigation of last 3 preceding year • Maximum or equal to ₹ 5 Lakhs PO issued by the third parties in last three years. • Financial Statements of last 3 years <p>M/s Sony Enterprises has not provided any of the above stated documents.</p>	
5	20.11.2020	1.1.1.4 Minor Civil Works	₹ 4,07,598/-	<p>Discrepancies noticed during the process of procurement which are enlisted below:-</p> <ol style="list-style-type: none"> 1. Complete file of the amount paid to vendor was not provided, only payment advice and the Invoice was on record. 2. Due to lack of sufficient document the justification/specification/approval/ committee minutes for the action undertaken/ terms & condition of contract/ delivery date / installation & satisfactory report the authenticity and reasonability of the procurement and basis of making the payment cannot be ascertained. 	Not satisfied with the reply as the required documents not provide/missing.
6	28.05.2020	1.1.2.1 Improve Students Learning	₹ 72,106/-	<p>Payment was made for the expenditure incurred for organizing 5 days hand on training on python programming with IOT in which it was noted that:-</p> <ol style="list-style-type: none"> 1. The attendance of the students of each day who attended the training is not maintained on record for verification. 2. The certificate of completion of training by the students who completed the training was not 	Not satisfied with the reply as the required documents not provided.




				maintained on record for verification to justify the utility of the training program.	
7	17.03.2021	Reforms & Governance (1.1.2.8)	₹ 43,000/-	Honorarium was paid to 9 experts for attending 34th BOG meeting in which it was noted that in most of the honorarium sheets the purpose for which the honorarium is being paid is not mentioned. Further no invitation mail or documentary evidence is maintained on record to verify the actual presence of experts in the meeting. Thus the basis of making the payment needs to be justified.	Not satisfied with the reply as the required documents not available.

• **Disallowed Observation related to Procurement/Expenditures:**

SI	Date	Head	Amount	Observations	Auditor Remarks
1	15.05.2020	1.1.1.2 Learning Resources	₹ 11,50,298/-	Following discrepancies were noted at the time of procurement of E- Books for Civil Engineering Department Library: 1. TDS (GST) was not deducted	Hence the amount of ₹ 23005.96 GST TDS which was not deducted is disallowed.
2	28.05.2020	1.1.2.1 Improve Students Learning	₹ 81,741/-	TA claim of ₹ 4,170.00 was reimbursed to Mr. Anurag Banoudha for attending workshop in which it was noted that the amount of ₹ 1,185.00 was included in TA claim for toll and fuel but original receipt for the same is not maintained on record for verification.	Not satisfied with the reply as the required documents not provided. Hence ₹ 1185/- disallowed.
3	29.02.2021	1.1.2.1 Improve Student learning	₹ 72089	Following observation were noted in the expenditure incurred during the workshop on soft skill for engineers from 29.02.2020 to 01.03.2020:	Not satisfied with the reply as the required documents not provided.



				1. From the above amount ₹ 6000 included which is paid as honorarium to Dr. Ganga Mahto, however he is eligible for 40000. Hence, ₹ 2000 is need to be recovered.	Hence ₹ 2000/- disallowed.
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iii). Un-settled Serious observation related to PY: 2019-20:

- Un-settled serious observation

S.No.	Date	Head of Accounts	Amounts	Observation
1	22/02/2020	1.1.1.1 Equipments	₹ 6,31,890/-	<p>In the case of purchase of LCR Meter, following observations are noted :</p> <ol style="list-style-type: none"> 1. A copy of the tender published on the Institute's website is not available. 2. The Purchase Order is dated 25/09/2019 however basis the delivery challan, the goods have been delivered on 27/11/2019. No documentation with respect to the reason for the delay has been done and maintained. Liquidation damage required to be deducted for delay. 3. A complete scanned copy of the installation report has not been provided and hence it is open to be determined whether the installation has been acknowledged by the concerned department head/ Also, it is not documented which people have been given the training. Please explain the reason for the same.
2	18/03/2020	1.1.1.1	₹ 26,99,179/-	Where 90% payment has been made in the



		Equipments	<p>case of purchase of FTIR and NIR Multi Fuel Analyzer :</p> <ol style="list-style-type: none"> 1. The basis of selection of vendors for inviting quotations is not documented. A copy of the letters of invitations sent is not provided. 2. A copy of the tender published on the Institute's website is not available. 3. The quotation sent by the vendor is not on record for verification. 4. No delivery period is specified in the Purchase Order. As per the letter of invitation, goods were required to be delivered within 30 days. The goods are received on 02/01/2020. No reason for the delay in delivery has been documented and needs to explain. 5. Basis the delivery challan a 2 ton AC has also been delivered, though the order for the same was not placed. Further, the receipt of goods has not been acknowledged by the appointed officer at the time of receipt. Thus whether a quality and quantity check has been done needs to be determined. 6. The installation of the equipment has been done on 20/02/2020, after more than a month of the goods being delivered. The reason for the delay needs to be obtained.
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• **Un-settled disallowed Observation related to Expenditures of FY:
2019-20:**

S.No.	Date	Head of Accounts	Amounts	Observation
1	28/12/2019	1.1.2.7 Mentoring /Twinning System	₹ 27,272/-	<p>TA/DA expenses were claimed for the visit by the team of PDA College of Engineering, Kalabuargi to support in preparation of SAR AND NBA documentation. The team consist of :-</p> <ul style="list-style-type: none"> i) Dr. Sujatha Terdal ii) Dr. Bharati Harsoor iii) Dr. Shridevi Soma iv) Prof. Sharan C Padashetty <p>However following discrepancies were noted:-</p> <ol style="list-style-type: none"> 1) The claim of ₹ 7,262/- was made to make payment to M/S Indian Travel Point. However no supporting document is maintained on records to verify the purpose and nature of expenses done. Thus, the basis of approving these expenses needs to be justified. 2) The claim of ₹ 2, 078/- was made to make payment to Mr. Vishal Yadav for the orders placed with Zomato. However, food bill available in record does not contain the details of payment. 3) The claim of ₹ 10,519/- was made for accommodation in M/S Jhansi Hotel and the billing of the invoice was done in the name of Prof. Sharan C Padashetty and Mr. Sachhidanand




				<p>Reur. However, it was noted that Mr. Sachhidanand Reur was not nominated for the visit. Thus, the payment of ₹ 5, 259.5 is to be recovered.</p> <p>Thus, the basis of verifying and making the payment needs to be justified.</p> <p>(Total disallowed ₹ 14599/-)</p>
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iv). Unsettled observation related to FY 2018-19

SI	Observation	Amount disallowed
1	₹ 2400 reimburse to Avadhesh Kumar Singh for travelling expense from Gablin Malinpur Gwalior to Jhansi & return via car but copy of R.C./Bills is not on record (Voucher no-82, dated:17.12.18)	₹ 2400/-
2	₹ 5184 reimburse to Mr.Saddarama R.Patil for travelling expense from Gulborg to Sabram & return via car but copy of R.C./Bills is not on record.(Voucher no-79, dated:29.12.18)	₹ 4104/-
3	₹ 5184 reimburse to Mr. Avinash Sabrani for travelling expense from Kalaborgi to Sabram & return via car but copy of R.C./Bills is not on record.(Voucher no-79, dated: 29.12.18)	₹ 1512/-
	Total	₹ 8016/-

v). UN-SETTLED SERIOUS IRREGULARITY RELATED TO THE FY-2018-19

In case of tender process for LAN Trainer initiated on..... and awarded to M/S Balaji Enterprises Delhi, whole process of tender participation looks dubious and needs suitable investigation for rejection of award of tender. Following is some data:

sl	Party's name and address	Quote without taxes	GST No	All tenders irrespective of party address posted from same post office ie Shahadara at same time and date – area belonging to	Remarks



				awardees' post location	
1.	Balaji Enterprises- 30, Tagore Gatil Batarpur ,Shaharda Delhi- 110032, mobile: 9810507219	₹ 264000/-	07AHIPB2550R1Z 4	Date: 19.06.2018 Time: 12:44 p.m. Post office: Shaharda SO	Party which was awarded tender, looks managed other two for minimum required number of participations.
2.	Lakshya Enterprises- B-595 Pandavnagar, opp. Naraina depot, Delhi-110008, (Two letter heads used)	₹ 335000/-	- Party provided TIN which is not prevalent now after GST (since 1-7-17). Looks unregistered dealer.	Date: 19.06.2018 Time: 12:44 p.m. Post office: Shaharda SO	Two Mobile no. mention one is on Quotation(0921239 9084) & Another is on Letter head(08212388084)
3.	V.S.Enterprises- 1426,IInd floor OUTRAM LINE, KINGSWAY CAMP, DELHI-110009, Mobile:9312619405	₹ 296000/-	07ATFPP5648F1Z G	Date: 19.06.2018 Time: 12:44 p.m. Post office: Shaharda SO	

Whole above said tender process looks sham and corroborative in nature as tenders of all 3 posted by awardees' from its area post office at same time.

Further as 2nd participant looks unregistered (TIN no given which was prevalent in VAT regime –GST regime started in July 2017) and looks chosen for minimum requirement of 3 parties. Due to being unregistered (Kindly check World bank guidelines) only 2 parties were left negating tender conditions of minimum 3 –Hence process even otherwise looks not tenable and whole tendering process resulting into invalid.

**Reply submitted is not substantive and without covering our observations.
Hence detailed investigation is suggested to take suitable action.**

d). Institute- Institute of Engineering & Technology, Lucknow

i). Observation related to the period from 1st October 2021 to January 2022

SI	Date	Head	Amount	Observations	Auditor Remarks
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1	18.01.2022	Equipment 1.1.1.1	386190.00 (Photocopy Machine)	<p>a. during In the following case of procurement of Photocopy machine from M/s The Electronics world we found that the financial approval uploaded on Gem portal which is very essential documents required to be uploaded for generating Purchase order from Gem portal, but in the given case of procurement we found that just one page uploaded as financial approval in which neither amount is specified nor detail of package, kindly provide the justification for the same.</p> <p>It has also been noticed that the Director has given his approval by giving condition that "<u>may like to approve</u>". This indicate that approval only from director is not sufficient and no approval has been obtained from honorable VC, in-spite of his (honorable VC) reference is given on note sheet uploaded on Gem portal.</p> <p>b. It has been noticed the course of audit that the above expenditure incurred for procuring photocopy machine from M/s Electronics Words for ₹ 386190/- is booked twice, the same amount was booked in 23 July 2021 as per tally data/ audited financial statement for the period from 01.04.2021 to 30.09.2021, kindly provide the justification for the same.</p>	<p>Not satisfied with the reply of auditee. Financial Approval uploaded on Gem portal (for generating PO) without obtaining prior approval from competent authority (honorable VC). How orders have been placed to vendors on GeM without proper sanction by competent authority and as per the reply given by the auditee that post facto approval is obtained from the competent authority which is not permissible.</p> <p>₹ 3,86,190 was paid to vendor in July 2021, however the said payment got failed and reversed back in pool account of NPIU. So again received the amount through PFMS and paid back to the vendor.</p> <p>Since failure of payment was came to know after preparing Balance Sheet for previous period hence expenditure has not been booked in current period as it</p>
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				was already booked in previous period.
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ii). Un-Settled Observation related to FY: 2021-22 (Up to September 2021)

• **Observation Related to Procurements:**

SI	Date	Head	Amount	Observations	Auditor Remarks
1	27.07.2021	Equipment 1.1.1.1	449940 (Printer)	<p>In the following case of procurement of Printer from M/s GK Enterprises we found that the financial approval uploaded on Gem portal which is very essential documents required to be uploaded for generating Purchase order from Gem portal, but in the given case of procurement we found that just one page uploaded as financial approval in which neither amount is specified nor detail of package, kindly provide the justification for the same.</p> <p>It has also been noticed that the Director has given his approval by giving condition that "<u>may like to approve</u>".</p> <p>This indicate that approval only from director is not sufficient and no approval has been obtained from honorable VC at the time of uploading financial approval on Gem portal, in-spite of his (honorable VC) reference is given on note sheet uploaded on Gem portal.</p>	<p>Not satisfied with the reply of auditee. Financial Approval uploaded on Gem portal (for generating PO) without obtaining prior approval from competent authority (honorable VC). How orders have been placed to vendors on GeM without proper sanction by competent authority and as per the reply given by the auditee that post facto approval is obtained from the competent authority which is not permissible.</p> <p>Hence, the amount of ₹ 449940/- is disallowed.</p>
2	27.07.2021	Equipment 1.1.1.1	388435 (2kva UPS)	In the following case of procurement of UPS (2KVA) From M/s Galaxy Power Services we found that the financial approval uploaded on Gem portal which is	Not satisfied with the reply of auditee as mention in the audit observation that



				<p>very essential documents required to be uploaded for generating Purchase order from Gem portal, but in the given case of procurement we found that just one page uploaded as financial approval in which neither amount is specified nor detail of package, kindly provide the justification for the same.</p> <p>It has also been noticed that the Director has given his approval by giving condition that "<u>may like to approve</u>".</p> <p>This indicate that approval only from director is not sufficient and no approval has been obtained from honorable VC at the time of uploading financial approval on Gem portal, in-spite of his (honorable VC) reference is given on note sheet uploaded on Gem portal.</p>	<p>Purchase order was generated without obtaining approval from competent authority (honorable VC). How orders have been placed to vendors on GeM without proper sanction by competent authority</p> <p>Hence, the amount of ₹ 3,88,435/- is disallowed.</p>
3	27.07.2021	Equipment 1.1.1.1	499000 (10KVA UPS)	<p>In the following case of procurement of UPS (10KVA) from M/s Galaxy Power Services we found that the financial approval uploaded on Gem portal which is very essential documents required to be uploaded for generating Purchase order from Gem portal, but in the given case of procurement we found that just one page uploaded as financial approval in which neither amount is specified nor detail of package, kindly provide the justification for the same.</p> <p>It has also been noticed that the Director has given his approval by giving condition that "<u>may like to approve</u>".</p> <p>This indicate that approval only from director is not sufficient and no approval has been obtained from honorable VC at the time of uploading financial approval on Gem portal, in-spite of his (honorable</p>	<p>Not satisfied with the reply of auditee as mention in the audit observation that Purchase order was generated without obtaining approval from competent authority (honorable VC).</p> <p>Hence, the amount of ₹ 499000/- is disallowed.</p>



				VC) reference is given on note sheet uploaded on Gem portal.	
4	27.07.2021	Furniture 1.1.1.3	192360 (White board (4*3))	<p>In the following case of procurement of white board from M/s DNR System we found that the financial approval uploaded on Gem portal which is very essential documents required to be uploaded for generating Purchase order from Gem portal, but in the given case of procurement we found that just one page uploaded as financial approval in which neither amount is specified nor detail of package, kindly provide the justification for the same.</p> <p>It has also been noticed that the Director has given his approval by giving condition that "<u>may like to approve</u>".</p> <p>This indicate that approval only from director is not sufficient and no approval has been obtained from honorable VC at the time of uploading financial approval on Gem portal, in-spite of his (honorable VC) reference is given on note sheet uploaded on Gem portal.</p>	<p>Not satisfied with the reply of auditee as mention in the audit observation that Purchase order was generated without obtaining approval from competent authority (honorable VC). How orders have been placed to vendors on GeM without proper sanction by competent authority</p> <p>Hence, the amount of ₹ 192360/- is disallowed.</p>

- **Observation related to Expenditures:**

S. No.	Date	Head of account	Amount	Observation	Auditor Remarks
1	13.09.2021	1.1.3.3	4,99,950 (RO System)	It has been observed during the course of audit that the RO System purchased but such expenditure was booked under head office expense (1.1.3.3) which is not correct,	Not satisfied with the reply of auditee as there was no written approval from NPIU/SPIU for purchasing equipment nature assets under



				Hence the suitability of classifying such asset under 1.1.3.3 component code is required to be justified.	IOC head. Hence the amount of ₹ 499950/- is disallowed.
2	13.09.2021	1.1.3.3	4,95,000 (Water Cooler)	It has been observed during the course of audit that the Water cooler purchased but such expenditure was booked under head office expense (1.1.3.3) which is not correct, Hence the suitability of classifying such asset under 1.1.3.3 component code is required to be justified.	Not satisfied with the reply of auditee as there was no written approval from NPIU/SPIU for purchasing equipment nature assets under IOC head. Hence the amount of ₹ 49500/- is disallowed.
3	13.09.2021	1.1.3.3	18,450 (Tea/Coffee Machine)	It has been observed during the course of audit that the Tea/coffee machine purchased but such expenditure was booked under head office expense (1.1.3.3) which is not correct, Hence the suitability of classifying such asset under 1.1.3.3 component code is required to be justified.	Not satisfied with the reply of auditee as there was no written approval from NPIU/SPIU for purchasing equipment nature assets under IOC head. Hence the amount of ₹ 18450/- is disallowed.

• **Other Observations:**

During the course of physical verification of assets we found that following assets are kept uninstalled.: -

- a) White Board (4*6)
- b) White Board (3*4)
- c) RO Portable Water System
- d) Usha Water Cooler

Auditor remarks: As per reply of the auditee, the department is under construction where these assets are likely to be installed.



If there was no place for installation and building is under construction then why the procurement was made. It shows that there was no need to procure such items.

iii). **Unsettled observation related to FY 2020-21**

- We have observed in many cases that the project institution has made payment to the vendor via director's or institute's bank account and not directly through PFMS without obtaining approval from NPIU/SPIU.
If there is a system for payment directly through PFMS then amount should only be paid by PFMS.
- ***It has been noticed that the project institute has opened a dedicated bank account (No. 79300100000007) for TEQIP-III banking activities, however neither the same is recorded in the books of accounts nor the same has been produced before us for verification hence we are unable to comment whether transaction made through this bank account is correct or not and Whether effect of these transactions have been incorporated in the books or not.***
- Generally, the project institution does not deduct statutory dues (such as TDS, GST-TDS) while making payment to the vendor. **Non-deduction of statutory dues can create future penal and interest liabilities on the institute.**
- **Observation Related to Procurements:**

SI	Date	Head	Amount	Observations	Auditor Remarks
1	13/05/2020	1.1.1.1 Equipment	13,87,291.00	<p>Following discrepancies were noted at the time of purchases of CNC Lathe Machine:</p> <ol style="list-style-type: none"> 1. Date of opening quotation is not mentioned by the purchases committee on the envelopes of M/s Aplatech. 2. As per PO, performance security was required, but the reason of incorporating performance security as 0% in the invitation letter needs to be justified. 	Not satisfied with the reply of Auditee as the reply is not satisfactory.



2	30/06/2020	1.1.1.1 Equipment	93,26,533.00	<p>Following Discrepancies were noted at the time of Procurement of Machinery for 5 Departments:</p> <ol style="list-style-type: none"> The purchase order was not accepted by the vendor on the record. Hence it leads to the ambiguity on the acceptance of terms & conditions by the vendor. It was observed that in case of goods dispatched by M/s Ecosense that the delivery challan was not verified by the stock keeper or authorised person at the time of receipt of goods. Hence the actual date of delivery cannot be ascertained. Please justify. As per PO, warranty of 36 months was required but except M/s Ecosense none of the vendors have provided any certificate. The reason of obtaining insufficient documents needs to be justified. Quotation envelope of M/s Acumen Labware was not on record which are sent for package ECD Lab 10. 	Not satisfied with the reply of Auditee as missing / required document have not been provided
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- Observation related to Expenditures:**

SI	Date	Head	Amount	Observations	Auditor Remarks
01	08/03/2021	1.1.2.1	1,19,305.00	Payment made to director against reimbursement of expenses. But no	Not satisfied with the reply of Auditee as expenditure has been



		Improve Student Learning		<p>supporting regarding the same is attached.</p> <p>incurred via direct contracting. In this case quotation / tender process should have been taken place. Further, supporting bill provided for verification is not visible. No TDS has been deducted.</p> <p>(Hence disallowed ₹ 1,19,305/-).</p> <p>Moreover, the payment has been made via director's/ institute's bank account (No. 79300100000007) and not directly through PFMS. If there is a system for payment directly through PFMS then amount should only be paid by PFMS. If such payment was made through any other Bank account other than PFMS the necessary approval from competent authority (NPIU/SPIU) should be obtained.</p>	
02	08/10/2020	1.1.2.4 Faculty Staff Development	83,190.00	Amount have been paid, but the beneficiary to whom payment was made could not be ascertained as no supporting documents were provided.	Not satisfied with the reply of Auditee as expenditure has been incurred via direct contracting. In this case



				Further, the purposes of expenses incurred could not be ascertained due to lack of sufficient document the initial approval/ invoice/ remuneration bill/ TA and claimant sheet/ attendance sheet/ feedback form/ contract and any other related documents.	quotation / tender process should have been taken place. Further, supporting bill provided for verification is not visible. No TDS has been deducted. (Hence disallowed ₹ 83,190/-). Moreover, the payment has been made via director's/ institute's bank account (No. 714101011004025) and not directly through PFMS. If there is a system for payment directly through PFMS then amount should only be paid by PFMS. If such payment was made through any other Bank account other than PFMS the necessary approval from competent authority (NPIU/SPIU) should be obtained.
03	09.11.2020	1.1.3.3. Office expense	96,000.00	The amount has been paid to M/s Agarwal Sanjeev & Associates for data entry for 32 months. The above expenditure was incurred via direct contracting with unregistered party instead of following tender procedures.	Not Satisfied with the reply of Auditee as neither invitation for quotation nor basis of selecting/choosing these vendors is available on record.



				Kindly provide the justification for the same.	And all of three parties participating in quotation /tender procedure are unregistered. (Hence disallowed ₹ 96,000/-).
04	30.06.2020	1.1.3.2 Operation & Maintenance	42,000.00	The amount was incurred under head operation & Maintenance and the voucher & supporting of which is not provided, kindly provide the same.	Not satisfied due to non-availability of required/missing supporting documents. (Hence disallowed ₹ 42,000/-).

iv). Un-settled observation related to FY 2019-20:

• **Serious Observations:**

S. No	Date	Amount	Component	Observation
1.	07.05.2019	₹ 66,500	1.1.1.1 Equipment	<p>Purchase of RO Water Purifier – M/s Urban Electricals (File No.33):</p> <p>7 units have been purchased from GeM portal and following points have been noted:</p> <p>a) Copy of the delivery challan or goods received note is not on record. In the absence of sufficient documentation, whether goods have been received within the stipulated time, needs to be determined. Also, no documentation with respect to a quality check done at the time of receipt of goods by any authorized officer has been documented. Suitable explanation for the same is sought.</p>
2.	26.06.2019	₹ 29,99,610	1.1.1.1 Equipment	<p>Purchase of 45 Desktops - M/s SSR3 Advisors Private Limited (File No.63):</p> <p>45 units have been purchased from GeM portal and following points have been noted:</p>



					<ul style="list-style-type: none"> a) The installation report has not been made available on record. b) A proper satisfactory performance report has not been prepared and provided to us. The details with respect to the performance of the software, upon using it over a reasonable period of time, are not known.
3.	29.06.2019	₹ 29,74,190	1.1.1.1 Equipment	<u>Purchase of Computers - M/s SSRV Advisory Private Limited:</u> Purchase has been made through GeM portal. Following points have been noted: <ul style="list-style-type: none"> a) There is much variations between the specification put on PMSS and the filters used at GeM. b) Comparative Sheet has been signed only by 2 members (Mr. Amitesh Pandey & Mr. Rajeev Kumar Mishra). Is there only two members in Purchase committee. 	
4.	13.06.2019	₹ 13,17,706	1.1.1.2 Learning & Resouce	<u>Purchase of Software Candence University Bundle Analog & Digital FE & BE – M/s Entuple Technologies Pvt Ltd. (File No. 53):</u> a) No TDS and GST TDS have been deducted.	
5.	14.06.2019	₹ 36,32,742	1.1.1.2 Learning & Resouce	<u>Purchase of Software Mat Lab & Simulink – M/s Design Tech Systems Ltd. (File No. 54):</u> <ul style="list-style-type: none"> a) The technical specifications, duly approved have not been made available on record. b) This is a proprietary item but no proprietary certificate is available c) No TDS and GST TDS have been deducted. 	
7.	16.11.2020	₹ 1,34,470	1.1.1.1 Equipment	<u>Purchase of Multifunctional Printer – M/s Ritcom Systems and Services (File 80):</u> <ul style="list-style-type: none"> a) In the absence of specifications the filters applied on GeM are not known. Further the comparative generated is also not on record for verification. Thus the genuineness of the process adopted and the finalization of the L1 vendor cannot be commented upon. b) A copy of E-way bill, delivery challan or goods received note is not on record. Whether a quality and quantity check has been done at the time of receipt of goods by 	



				an authorized officer, cannot be determined in the absence of sufficient documentation. c) The warranty certificate has not been obtained.
8.	07.03.2020	₹ 18,08,940	1.1.1.1 Equipment	Purchase of 5 Servers – M/s Pentacle IT Solutions Pvt. Ltd.: a) The warranty certificate has not been obtained. b) No GST TDS has been deducted.
9.	08.02.2020	₹ 14,27,800	1.1.1.2 Learning Resources	Purchase of ETAP Software – M/s ARK Infosolutions Pvt. Ltd.: a) The technical specifications, duly approved have not been made available on record. b) A Proprietary Certificate from ETAP Automation Pvt Ltd. Is attached in which it is declared that ARK Infosolutions Pvt Ltd., New Delhi is sole and authorized to quote, sell and fulfill your requirement for software at your institute. From the language of the certificate it is clear that there are more vendors who provide this software, but no survey or information have been collected from other vendor. Thus in such case minimum requirement of 3 quotation have not been fulfilled. c) A copy of the delivery challan or goods received note is not on record. In the absence of sufficient documentation, whether goods have been received within the stipulated time, needs to be determined. <i>Also, no documentation with respect to a quality check done at the time of receipt of goods by any authorized officer has been documented. Suitable explanation for the same is sought.</i> d) No TDS and GST TDS have been deducted.
10	28.09.2019	₹ 2,69,984	1.1.2.11 Industry Institute Interaction	₹ 2,69,984 has been paid to Larsen & Turbo for conducting some training. Following points have been noted: a) No quotations have been called for such huge expenses. b) No TDS has been deducted.
11	26.11.2019	2,12,400	1.1.2.3 Graduate	Paid to M/s Autosoft Techno Pvt Ltd, Kolkata (PDF 91): a) No quotations have been called for.



			Employability	b) As per the invoice attached ₹ 600.00 each was charged for the 300 students, but no list of the students was approved by the authorized person. Hence the amount charged for the 300 students needs to be justified. c) TDS u/s 194C of the Income Tax Act have not been deducted.
12	28.12.2020	Adjustment of advance against ₹ 2,32,200 and balance ₹3,922	1.1.2.4 Faculty Staff Development	<p>Paid to Dr. Satyendra Singh (PDF 15):</p> <ul style="list-style-type: none"> a) The advance given for the workshop at EE Department. b) Further as per the expenditure detail provided it had been noted that the amount of ₹ 2,48,771.00 have been incurred but as per the payment ordered issued ₹ 2,36,122 have been incurred as expenditure. Hence the reason in variance of the actual expenditure incurred needs to be justified. c) All payment should be made directly to vendors through PFMS, then why such huge advance has been given.
13	01.11.2020	3,53,759	1.1.2.4 Faculty Staff Development	<p>ICDST – 2019 organized by EE Department (PDF 62):</p> <ul style="list-style-type: none"> a) ₹ 49,051 was paid to M/s Sapna Clarks Inn for providing the accommodation services for the guest invited, but no TDS has been deducted. b) ₹ 86,656 have been paid to M/s TCS Travels for booking air tickets, but the original ticket / invoice issued by the airline was not on record. As tickets should preferably be self-booked and reimbursed for later. Invoice is being received on letter heads of agents are not reliable. Actual tickets received from airlines via emails which depict actual prices being charged by the airline are not on record for verification. c) Further TDS u/s 194J of the Income Tax Act have not been deducted, while the payment of honorarium. The reason for non-deduction of TDS needs to be justified.
14	27.03.2020	2,55,100 1,90,402	1.1.2.8 Reforms & Governance	<p><u>5 Departments accreditation was organized from 27th to 29th September, in which certain discrepancy were noted:</u> Paid to Abhimay Food & Beverages and Prince Photo Studio and Speed Travels (PDF 131):</p>




		13,451		a) It was noticed that the quotation received from the M/s Foodle Café "unit of Abhimay Food & Beverages" was not signed by the vendor. Hence the authenticity of the quotation received cannot be maintained. b) Further the quotation received from M/s Trishakti Enterprises and M/s Kavya Enterprises for photography services are not on record. Please justify. Also, if minimum three quotations are not received for providing photography services than the quotation received from one vendor and the same is selected as the lowest one than it is void ab initio. Hence the payment made of ₹ 1,90,402.00 to M/s Prince Photo Studio needs to be justified. c) 2% TDS (GST) has not been deducted, while making payment to the vendor. The reason for not deducting TDS needs to be justified. d) TDS u/s 194C of the Income Tax Act has not been deducted, while the payment made to service provider. Hence, the reason for non-deduction of TDS needs to be justified
15	25.02.2020 05.03.2020	82,600 1,03,604	1.1.2.8 Reforms & Governance 1.1.2.7 Mentoring & Twining System	Paid to Prince Photo Studio (PDF 137) & (PDF 103): a) TDS u/s 194C of the Income Tax Act have not been deducted, while the payment made to service provider. Hence, the reason for non deduction of TDS needs to be justified.

- **Non-deduction of TDS:**

It has been noticed that the institute has not deducted Income Tax TDS in majority cases, where applicable.

For example; few catering vendor names are as follows on which no TDS has been deducted:

M/s Jagdambey Tent House & Caters,

M/s Abhimay Foods & Beverages

M/s Anapoorna Tent & Caters



Further few instances found on sample basis during our vouching where no TDS has been deducted:

S. No.	Vendor Name	Component	Payment (₹)	Date
1.	Vyakti Vikas Kendra India	1.1.2.1 Improve Student Learning	1,80,000	23.09.2019
2.	Autosoft Techno Private Limited, Kolkata	1.1.2.3 Graduate Employability	2,12,400	26.11.2019
3.	Geeks Lab Techno	1.1.2.3 Graduates Employability	70,800	15.01.2020
4.	Prince Photo Studio	1.1.2.7 Mentoring & Twining System	82,600 & 1,03,604	03.03.2020

• **Expenditure related observations:**

SI	Tally Date	Component Name	Payee Name	Voucher Amount	Observation	Auditors Remarks
1	29.08.2019	1.1.2.4 Faculty Staff Development	Baked 4 U (282)	2,03,842	₹ 98,543 has been paid to "Baked 4 U" for providing Lunch & Refreshments on occasion of IPREI-2019 in Electronics Engineering Department. Following points have been noted: "Baked 4 U" is a composition dealer & not eligible to collect tax and the same is also mentioned on the top of the invoice. <i>Then also ₹ 4,693 has been charged & paid as GST.</i>	Not satisfied as composition dealer cannot charge GST on their invoice. <i>Hence disallowance to be continued ₹ 4,693</i>
2	13.09.2019	1.1.2.4 Faculty Staff Development	M/s TCPL Travel Care Pvt. Ltd. (PDF 307)	8,305	Payment has been made to TCPL Travel Care Pvt Ltd for booking round trip flight tickets of Mr. Yashwant Dev Panwar from Lucknow to Delhi but no boarding passes are on record.	Not satisfied as collection of the original boarding passes is the requirement of TEQIP-III



						guidelines for reimbursement. Hence disallowance to be continue ₹ 8,305.
3	19.04.2019	1.1.2.8 Reforms Governanc e	Dr. Dinesh Prasad (PDF 17)	16,490	TA/DA has been reimbursed for BOG meeting. Dr. Dinesh Prasad have made round trip from Delhi to Lucknow & Back, however boarding passes for return journey Lucknow to Delhi is not on record. ($₹ 8798/2=4399$). Hence journey has been performed or not can't be verified.	Not satisfied as collection of the original boarding passes is the requirement of TEQIP-III guidelines for reimbursement. Hence disallowance to be continue ₹ 4,399.
4	26.06.2019	1.1.2.8 Reforms Governanc e	Hotel Silvete (PDF 68)	33,885	₹ 33,885 has been paid for stay charges of Mr. K Vivekanandan, Mr. T. Senthilvelan & Mr. P. Dhanajayan for 2 days @ ₹ 4,248 per day (3 rooms), however allowable hotel charges is only ₹ 2,250 per day (as per his grade pay). Hence there is excess payment of ₹ 11,988.	Not satisfied as no proof of grade pay is attached. Hence disallowance to be continue ₹ 11,988.




5	02.09.2019	1.1.2.7 Mentoring Twinning System	Hotel Revanta (PDF 290)	48,000	<p>a) Hotel bills have been paid @ ₹ 4,800 per day for following persons, but no TA/DA sheet is attached and nowhere their grades are written thus not able to check whether within prescribed limit or not:</p> <ul style="list-style-type: none"> - Mr. Kothandaraman ₹ 4,800 - Mr. KA Selvaradjou/ Mr. V. Govindasamy ₹ 9,600 (2 days) - Mr. K. Radhakrishnan ₹ 14,400 (3 days) - Mr. Sundramoorthy/ Mr. Chitambaram ₹ 14,400 (3 days) <p>b) Total bills are available for ₹ 43,400 against payment of ₹ 48,000. Excess paid ₹ 4,600</p> <p>c) No TDS has been deducted.</p>	<p>Not satisfied as no proof of grade pay is attached. Further TDS amounting to ₹ 960 has not been deducted. Hence disallowance to be continue ₹ 5,560.</p>
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6	15.01.2020	1.1.2.3 Graduate Employabil ity	M/s Geeks Lab Technologies (PDF 18)	70,800	<p>a) Amount has been paid to M/s Geeks Lab Technologies, but no prior/initial approval by the competent authority/ authorized person was on record, and thus justification for the expenses incurred cannot be ascertained. What service/ goods is the amount meant for is not on record.</p> <p>b) As per the invoice attached ₹ 1,000.00 each was charged for the 60 students, but no list of the students was approved by the authorized person. Hence the basis of the amounts charged for the 60 students needs to be justified.</p> <p>c) Further TDS u/s 194C of the Income Tax Act has not been deducted, while the payment made to the vendor.</p>	<p>Not satisfied as required or missing document is not in place and list of students are not visible. (Hence disallowed ₹ 70,800)</p>
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7	15.01.2020	1.1.2.4 Faculty Staff Development	Dr. Arvind Kumar Shukla (PDF 19)	21,326	a) Mr. Arvind Kumar Shukla travelled for round trip from Lucknow to Cochin by air, however no boarding passes was on record. So, the actual journey was undertaken by him cannot be ascertained by him.	Travel certificate is available only one side (₹ 6,965). Hence balance ₹ 14,361 has to be continued as disallowance.
8	18.01.2020	1.1.2.5 Research & Development	Ms. Ritika Saxena	13,214	Miss Ritika Saxena claimed ₹ 3,432.00 for travelling by own car, but as per the TEQIP Guideline students are not allowed to travelled by own car. Further the no RC was on record and the destination for which amount have been claimed cannot be ascertained. The reason for same needs to be justified.	Institute has issued letter to concern hence disallowance of ₹ 3432 has to be continued.

v). Unsettled Observation related to FY- 2018-19

SI	Observation	Amount	Auditor's Remarks
1	Bill was sale invoice not Tax Invoice, also GST no. was hand written. In such cases, GST component should not be paid (₹ 1296/-).	1,296	Institute has issued letter to the vendor hence Disallowance to be continued ₹ 1,296
2	Taxi bill (No. 1176) for travelling from New Delhi Airport to JNU New Delhi amounting to ₹ 400 paid to Mr. Prakash Vidhyarthi. Same amount has also been paid to Mr. S. Balasundaram on production of same bill.	800	In case of non-availability of taxi bill, reimbursement should be restricted to @₹ 10 per KM. Hence allowed ₹ 110 (11 km * ₹10) Disallowed ₹ 690



	Further another Taxi bill of ₹ 400 was not available Boarding pass for one side (Lucknow to Delhi) not available.		
3	Travelled by own car against which RC not attached. Further amount claimed ₹ 900 for 49 KM which should be ₹ 490 (49*10) Boarding pass for one side (Lucknow to Delhi) not available	410	Institute has recovered the amount hence Disallowance to be continued ₹ 410. The same will be allowable on return to NPIU.
4	Taxi Bill for ₹500 not on record. (IIT Delhi to Delhi Airport)	500	In case of non-availability of taxi bill, reimbursement should be restricted to @₹ 10 per KM. Hence allowed ₹ 150 (15 km * ₹ 10) Disallowed ₹ 350
5	Bill was sale invoice not Tax Invoice, also GST no. was hand written. In such cases, GST component should not be paid (₹ 7344/-).	7,344	Institute has issued letter to the vendor hence Disallowance to be continued ₹ 7,344
6	On bill it is clearly mentioned that vendor is supplier of Building Materials, however Tea, Snacks & Water and other Food items has been purchased. How it is possible. Further On bill VAT was written which has been cut down and GST has been charged which is not proper Tax Invoice.	19,378	Since tea & snacks have been purchased from Construction Contractor/ Vendor which clearly creates question on authenticity of the bill and purchase, hence Disallowance to be continued ₹ 19,378. Recovered GST portion will be allowable on production of payment proof to NPIU such as UTR no. etc.
7	Bus ticket for ₹ 1101 not on record. Further taxi bill claimed ₹1200 for total travel of 58 KM	1,721	Institute has issued letter to the vendor hence Disallowance to be continued ₹ 1,721
8	Amount of ₹ 42 charged as GST but bill was not Tax Invoice, it was Cash Memo	42	Institute has issued letter to the vendor hence Disallowance to be continued ₹ 42
9	Incidental Charges of ₹ 172.55 has been paid but no such allowance is payable under TEQIP guideline.	172.5	Institute has issued letter to the vendor hence Disallowance to be continued ₹ 172.55
10	Taxi bill was Xerox, no original bill was on record. Further on Bill it is clearly	70	Institute has issued letter to the vendor hence Disallowance to be continued ₹ 70



	mentioned un-registered, inspite of that ₹ 70 has been paid as GST.		
11	On bill it is clearly mentioned that vendor is supplier of Building Materials, however Stationery items has been purchased. How it is possible. Further On bill VAT was written which has been cut down and GST has been charged which is not proper Tax Invoice	17,098	Since tea & snacks have been purchased from Construction Contractor/ Vendor which clearly creates question on authenticity of the bill and purchase, hence Disallowance to be continued ₹ 17,098. Recovered GST portion will be allowable on production of payment proof to NPIU such as UTR no. etc.
12	Taxi Bill for ₹ 600 not on record. (Rohini Sector-18 to Airport Delhi)	600	In case of non-availability of taxi bill, reimbursement should be restricted to @₹ 10 per KM. Hence allowed ₹ 330 (33 km * ₹ 10) Disallowed ₹ 270
13	Taxi Bill for ₹ 1083 not on record. (Nalgonda to Shamshad Airport)	1,083	Satisfied
14	Taxi Bill for ₹300 claimed for 5 KM.	250	In case of non-availability of taxi bill, reimbursement should be restricted to @₹ 10 per KM. Hence allowed ₹ 100 (5 km * ₹ 10* 2 sides) Disallowed ₹ 150
15	Taxi Bill for ₹ 2386 not on record.	2,386	Institute has issued letter to the vendor hence Disallowance to be continued ₹ 2,386

e). **Institute- Harcourt Butler Technical University (HBTU), Kanpur**

i). **Unsettled Observation Of FY:2020-21**

• **Disallowed Observation related to Procurements/ Expenditures:**

S. No.	Date	Head of account	Amount	Observation	Auditor Remarks
1	02-06-2020	Faculty/staff Development & Motivation 1.1.2.4	₹ 1,60,299.00	The Amount of ₹ 160299 incurred during the faculty development course on "Advancement in material characterization techniques" organized by TEQIP-III sponsored faculty and the following observation were noted are as follow:	Tender/quotation process has not been followed as quotations were provided by same



			<p>1. From the above expenditure the amount of ₹ 82000 is paid to caterers for which quotation is invited and the following parties were participated:</p> <ul style="list-style-type: none"> a) M/s Thakur Ji Caterers b) M/s Rohit Caters c) M/s The Mithai Shop Thakur & Sweet Caterers <p>Following points were noted in the above tender process for catering service:</p> <ul style="list-style-type: none"> • The GST certificate of above participating parties is not on record and M/s Rohit Caters & M/s The Mithai Shop Thakur & Sweet Caterers seems to be unregistered, kindly provide the justification for the same. • The two of above participating party M/s Thakur Ji Caterers & M/s The Mithai Shop Thakur & Sweet Caterers is belongs to same person as the mobile number (8808666655 & 9389354113) mention on both the quotation is same and the mail id mention on the quotation of M/s The Mithai Shop Thakur & Sweet Caterers Is <u>thakurajaysingh649@gmail.com</u> and the proprietor of M/s Thakur ji caterers is Mr. Ajay singh. <p>Hence from the above it seems that the whole tender process is null & void and seems to be manipulated and which is against the guidelines</p>	party. (<i>Hence ₹ 82,000 is disallowed</i>)
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2	08-09-2020	Mentoring & Twining 1.1.2.7	₹ 3,17,598.00	<p>Following points were observed during the program organize on Short term course, control and Machine intelligence under twinning arrangement with TCE, Madurai from 16-26 sept 2019:</p> <p>2. From the above expenditure the amount of ₹ 182250 is paid to caterers for which quotation is invited and the following parties were participated:</p> <ul style="list-style-type: none"> d) M/s Thakur Ji Caterers e) M/s Rohit Caters f) M/s The Mithai Shop Thakur & Sweet Caterers <p>Following points were noted in the above tender process for catering service:</p> <ul style="list-style-type: none"> • The GST certificate of above participating parties is not on record and M/s Rohit Caters & M/s The Mithai Shop Thakur & Sweet Caterers is seems to be unregistered, kindly provide the justification for the same. • The two of above participating party M/s Thakur Ji Caterers & M/s The Mithai Shop Thakur & Sweet Caterers is belongs to same person as the mobile number (8808666655 & 9389354113) mention on both the quotation is same and the mail id mention on the quotation of M/s The Mithai Shop Thakur & Sweet Caterers Is thakurajaysingh649@gmail.com and the proprietor of M/s Thakur ji caterers is Mr. Ajay singh. <p>Hence from the above it seems that the whole tender process is null & void and</p>	Tender/quotation process has not been followed as quotations were provided by same party. (Hence ₹ 1,82,250 is disallowed)
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				seems to be manipulated and which is against the guidelines.	
3	21.08.2020	1.1.2.4 Faculty/Staff development & Motivation	343876	<p>Following points were observed during the program organize a national workshop on "Challenges of civil engineering Infrastructure from 23-24 sept 2019:</p> <ol style="list-style-type: none"> 1. From the above expenditure the amount of Rs82,250 is paid to caterers via direct contracting instead of following proper tender procedure, kindly provide the justification for the same. 2. From the above expenditure ₹ 87,517 incurred for pitthu bag, writing pad, ID card penholder, etc. for which quotation is invited and following parties were participated: <ul style="list-style-type: none"> • M/s P.K.Enterprises • M/s Virat Enterprises • Ms Universal Graphics GST certificate of any of the above participating parties is not available on record, KINDLY PROVIDE THE SAME. 	<p>Not satisfied with the reply, no tender procedure was followed.</p> <p>(Hence ₹ 82,250 & ₹ 87,517 is disallowed)</p>

f). Institute- Dayalbagh Educational Institute (DEI), Agra

i). Un-settled Observation Of FY:2021-22 (Up to September)

• **Observation Related to Procurements:**

SI	Date	Head	Amount	Observations	Auditee Reply
1	28.02.2021	1.1.1.2 Learning resources	11,21,479	<p>Following observation were noted during the procurement of Learning resources from EBSCO International Inc:</p> <ol style="list-style-type: none"> 1. Kindly provide the TDS details which is deducted on the 	Not satisfied, as the required/Missing document not provided.

