

COLLEGE OF ENGINEERING, TRIKARIPUR

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PROJECT INSTITUTIONS UNDER STATE PROJECT FACILITATION UNIT, KERALA



K. VENKATACHALAM AIYER & Co.
CHARTERED ACCOUNTANTS

No. XVI/ 118K, Second Floor,
 ADITHYA COMMERCIAL ARCADE
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TECHNICAL EDUCATION QUALITY IMPROVEMENT PROGRAMME (TEQIP II)
MANAGEMENT LETTER

COLLEGE OF ENGINEERING TRIKARIPUR, KERALA

To

The Director,
 State Project Facilitation Unit Kerala,
 Directorate of Technical Education,
 Trivandrum

We have audited the *financial statements of The College of Engineering Trikaripur, Kerala under TEQIP Phase II* for the year ending 31st March, 2014 and have issued our consolidated report dated 26.09.2014. The matters involving the internal accounting control structure and its operations that we consider to be material weakness in accordance with the standards referred to above have been dealt with in our audit report.

The following observations were examined during the course of the audit on the accounting records, systems and control:

1. The Project Institution follows Cash System of Accounting for accounting the activities of *TEQIP Phase II*.
2. We have noticed that, the documentations in respect of transactions effected at the Project Institution under TEQIP Phase II need to be improved.
3. During the Previous year the institution retain 10% of the value of the items in procurement as retention money. While preparing the financial statements of the institution for the Previous Year the retention money was deducted from the value




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of procurement. During the year the institution released the retention money relating to the following items. Hence it is added with Current year procurement:

PROCUREMENT ITEM	RETENTION MONEY	AMOUNT RELEASED IN CURRENT YEAR	BALANCE
Horizontal Shake Table	99,043.00	99,043.00	-
Fire Extinguisher	3,808.00	3,808.00	-
Osilloscope-12	55,125.00	55,125.00	-
Function Generator	39,265.00	39,265.00	-
Furniture	85,579.00	-	85,579.00
Civil Work	52,258.00	-	52,258.00

4. Reconciliation between unspent balance as per Utilization Certificate and Closing cash and bank balances are as follows.

Unspent Balance as per Utilization Certificate	:	Rs	27 71 459.00
Less :			
a. Security Deposit Repaid	:	Rs	1 76 017.00
b. Advance by Institution Repaid			1 000.00
Add :			
a. EMD/Security Deposit Received	:	Rs	6 47 826.00
b. Advance by Institution	:	Rs	1 000.00
c. VAT Collected	:	Rs	710.00
			32 43 978.00
Balance as per Bank statement			
a. SBT 67170822166	:	Rs	27 63 590.00
b. Maintenance Fund SBT 67216636411	:	Rs	4 80 388.00
Total			32 43 978.00





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5. During the course of audit it was observed that the FMR submitted by the institution for the year ended March 2014 doesn't tallied with the actual expenditure incurred till the end of March 2014. The details of which are as follows:

Total Expense as per FMR : Rs 332.05 Lakhs

Total Expense as per Books : Rs 330.50 Lakhs

6. Other observations are furnished in **Annexure I**.

For K VENKATCHALAM AIYER & CO

Chartered Accountants

Firm Reg No: 004610S

CA M G SURESH KUMAR B.Sc, FCA, DISA (ICA)

Partner | Membership No: 212795

Date : 26.09.2014

Place : KOTTAYAM



TECHNICAL EDUCATION QUALITY IMPROVEMENT PROGRAMME
PHASE II

STATUTORY AUDIT 2013-2014

OBSERVATIONS – ANNEXURE I

COLLEGE OF ENGINEERING TRIKARIPUR , CHEEMENI

SL NO	OBSERVATIONS	MANAGEMENT REPLY
1	FACULTY AND STAFF DEVELOPMENT	
1	During the year the college paid Course fee for Training in MAT LAB amounting to Rs 78,000/-. Payment details (Receipt for payment) were not available for our verification.	Vouchers since obtained and filed.
2	TA paid for meeting at SPFU Rs 6,511/- accounted under this head. As per Clause 20 of table 18 of PIP "TA & DA for faculty and staff attending workshops and meetings <i>organized by the NPIU and SPFUs</i> " are permitted under Incremental Operating Cost. So it should be transferred to Operation & Maintenance.	Necessary journal entries passed. Operation & Maintenance A/c Dr. 6511 To FSD 6511
3	The college incurred Rs 16,368/- as expense in connection with "Training Programme on MIS at Mumbai on 12 th and 13 th March 2014". Which includes Rs 11,111/- as accommodation charge for 3 days. As government rules Reimbursement of Room Rent for Grade (II) b is 1,500/- per day.	This was an important training conducted by the NPIU in Mumbai. The accommodation was arranged by the NPIU and requested to disburse from the TEQIP funds by the concerned project institutions. After receiving consent from the SPFU director and the BOG we selected the lowest accommodation, as a special sanction, we approved this payment.
4	The programme details (Such as Attendance Register, Programme schedules e.t.c) are not available for our verification for the following programmes: 1. The college conduct workshop from 25.03.2013 - 27.03.2013 on GNULINUX Systems amounting to Rs 50,838/- (Accounted on 10.06.2013) 2. FDP on "Advance in Surveying and their applications in civil engineering" from 21 st to 22 nd March 2013 - Rs 47,683/-. (Accounted on 06.07.2013). 3. STTP on "Power electronics - Application and challenges" from 18-03-2013 to 22-03-2013 Rs 1, 84,244/-. (Accounted on 14.08.2013).	Details are obtained and kept in the concerned files.



5	During the year the institution Conducted "counseling and guidance programme" for the SIS2 students for an amount of Rs 12,639/-. Programme for students are not a permissible item in FSD.	Necessary Journal entry passed for rectification. Academic Support for weak Students Dr 12639 To Faculty & Staff Devt. 12639
6	On 31.03.2013 Rs 25,000/- transferred from Advance account to expenditure under FSD. But actually the advance was settled on 30.04.2014. So it should be treated as advance as on 31.03.2014.	Noted
II ENHANCED INTERACTION WITH INDUSTRY		
1	TA for III Cell coordinator and Placement officer to attend academic collaboration workshop scheduled at triple helix auditorium, CLRI, Chennai from 24 th - 25 th May 2013 - Rs 15,132/-. It is Allowable under IOC as per clause 20 of Table 18 of PIP. So it should be transferred to IOC.	Necessary journal entries passed I O C Dr. 15132 To Enhanced Interaction with Ind. 15132
III INCREMENTAL OPERATING COST		
A SALARY		
1	The following expenses are not eligible under this head but to be included under "Operation & Maintenance". a. TA for participation by AP CSE in workshop on "preparedness for NBA accreditation" in CUSAT. - Rs 2,475/- b. TA for participation by TEQIP coordinator in a meeting at SPFU - Rs 3,299/- c. TA for participation by TEQIP coordinator in JRM at SPFU - Rs 3,236/- d. TA for attending CAPE meeting - Rs 5,723/- e. TA for attending SPFU meeting - Rs 4,416/- f. TA for attending meeting at SPFU - Rs 16,409/- g. TA for driver - Rs 600/- h. TA for attending meeting at SPFU - 5,058/- i. TA of 7 persons attending meeting at SPFU - Rs 22,909/- j. TA for attending review meetings - Rs 6,900/-	Necessary Journal Entries passed for rectification Operation and Maintenance Dr. 71025 To Salaries IOC 71025
B CONSUMABLES		
1	Advance for BOG Rs 20,000/- accounted on 19.08.2013 under this head. This should be transferred to Operation & Maintenance.	Journal entries passed for rectification Operation & Maintenance Dr. 20000 To Consumables IOC 20000
2	BOG expense Rs 21,122/- accounted on 24.03.2014 under this head. It should be transferred to Operation and Maintenance.	Journal entries passed for rectification Operation & Maintenance Dr. 21122 To Consumables IOC 21122



IV	GENERAL	
1	<p>Establishment of four Funds:</p> <ol style="list-style-type: none"> i. Creation and establishment of Four Funds is a Project requirement that is to be complied with by all institutions. ii. These Funds should not be used during the Project period as funds for various activities are available under the Project. iii. Each project institution is to build these Funds with annual contribution into each Fund equal to at least 0.5% (total 2%) of annual total recurring expenditure of the institution. <p>During the course of audit it was observed that the college maintain only "Corpus Account" and above mentioned annual contributions are not contributed to that account. The college accounted EMD in this account and withdrawals are also made from this account. These are violations from the rules of TEQIP.</p>	Noted





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TECHNICAL EDUCATION QUALITY IMPROVEMENT PROGRAMME (TEQIP II)
UTILIZATION CERTIFICATE

COLLEGE OF ENGINEERING, TRIKARIPUR

a) Opening Balance as on 1st April 2013	: Rs 1 29 50 400
b) Funds received from	
i) Grant received from SPFU	: Rs 2 25 00 000
c) Interest earned on grant available for TEQIP Only during the year (31st March 2014)	: Rs 3 51 844
d) Other Income	: Rs 19 165
e) Expenditure	: Rs 3 30 49 950
Unspent Balance	: Rs 27 71 459

Certified that a sum of Rs.2 25 00 000 (Rupees Two Crores Twenty Five Lakhs) only was received by The College of Engineering, Trikaripur for the financial year 2013-14 from State Government [In addition to the balance of Rs 1 29 50 400 (Rupees One Crore Twenty Nine Lakhs Fifty Thousand Four Hundred) as on 01.04.2013]. It is also certified that out of the above-mentioned funds of Rs.3 54 50 400 (Rupees Three Crores Fifty Four Lakhs Fifty Thousand Four Hundred) only a sum of Rs. 3 30 49 950 (Rupees Three Crores Thirty Lakhs Forty Nine Thousand Nine Hundred Fifty) only has been utilized by the Institution during the year for the purpose for which it was sanctioned. It is further certified that an unspent balance of Rs. 27 71 459 (Rupees Twenty Seven Lakhs Seventy One Thousand Four Hundred and Fifty Nine) only is being carried forward for utilization in the next year.





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We further certify that the conditions on which the grant was sanctioned have been fulfilled and where there have been any deviation from the sanctioned amount it is with prior approval of the concerned authority. We have exercised reasonable checks to see that money has been actually utilized for the purpose for which it was sanctioned.

For K VENKATCHALAM AIYER & CO

Chartered Accountants

Firm Reg No: 004610S

CA M G SURESH KUMAR B.Sc,FCA,DISA(ICA)

Partner | Membership No:212795

Date : 26.09.2014

Place : KOTTAYAM



TECHNICAL EDUCATION QUALITY IMPROVEMENT PROGRAMME (TEQIP) II

PROJECT INSTITUTIONS UNDER STATE PROJECT FACILITATION UNIT, KERALA

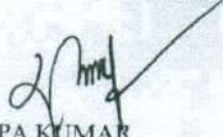
BALANCE SHEET AS AT 31.03.2014

COLLEGE OF ENGINEERING, TRIKARIPUR

(Amount in Rs)

S.No	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A	SOURCE OF FUNDS		
	GENERAL FUND		
	Opening balance	1 29 50 400.00	1 11 575.00
	Less : Exces of Expenditure over Income	1 01 78 941.00	-
	Add : Excess of Income Over Expenditure	-	1 28 38 825.00
		27 71 459.00	1 29 50 400.00
	TOTAL	27 71 459.00	1 29 50 400.00
B	APPLICATION OF FUNDS		
	1) FIXED ASSETS	-	-
	2) Work-In-Progress-Scheme work under Implementation	-	-
	3) A.Current Assets , Loans and Advances		
	a. Cash Balance	-	2 155.00
	b. Bank balance	32 43 978.00	1 28 60 585.00
	c. Advance for Capital goods	-	-
	d. Loans and Advances	-	235,000.00
		32 43 978.00	1 30 97 740.00
	B. Less: Current Liabilities		
	a. Earnest Money Deposit	97 550.00	97,550.00
	b. Performance Security	3 74 259.00	48,235.00
	c. Statutory Liabilities	710.00	555.00
	d. Advance by Institutions	-	1 000.00
		4 72 519.00	1 47 340.00
	Net Current Assets (A-B)	27 71 459.00	1 29 50 400.00
	TOTAL	27 71 459.00	1 29 50 400.00

For SPFU, KERALA


Dr. V GOPA KUMAR
(Director)


LINDSEY THOMAS

FINANCE OFFICER
(Finance Officer)
State Project Facilitation Unit (TEQIP)
Directorate of Technical Education
Thiruvananthapuram-23

For K VENKATACHALAM AIYER & Co.

Chartered Accountants


CA M G SURESH KUMAR B.Sc FCA DISA(ICA)

Partner | Membership No: 212795

Date: 31.03.2014

State Project Facilitation Unit (TEQIP)
Directorate of Technical Education
Thiruvananthapuram-695023



TECHNICAL EDUCATION QUALITY IMPROVEMENT PROGRAMME (TEQIP) II

PROJECT INSTITUTIONS UNDER STATE PROJECT FACILITATION UNIT, KERALA

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31.03.2014

COLLEGE OF ENGINEERING, TRIKARIPUR

EXPENDITURE	AMOUNT (IN RS)		INCOME	AMOUNT (IN RS)	
	31.03.2014	31.03.2013		31.03.2014	31.03.2013
To 1.1.1					
Improvements in teaching, training and learning facilities :					
1.1.1A - Equipment	1 89 30 055.00	27 39 849.00	By Grant From SPFU	2 25 00 000.00	1 98 50 000.00
1.1.1B - Furniture	26 50 938.00	7 70 211.00	By Interest Received	3 51 844.00	3 36 675.00
1.1.1C - Books & LRs & Software	82 10 177.00	12 44 911.00	By Sale of Bid documents	19 165.00	13 100.00
1.1.1D - Minor Items	-	.00	By Excess of Expenditure over Income	1 01 78 941.00	-
1.1.1E - Civil Works	17 79 410.00	9 48 876.00			
Providing Assistantships for increased enrolment in existing and new PG programmes in Engineering disciplines.	-	-			
Enhancement of Research & Development and institutional consultancy activities.	-	29 490.00			
Faculty and staff development for improved competence based on Training Needs Analysis.	4 63 102.00	6 560.00			
Enhanced interaction with Industry	26 819.00	.00			
Institutional Management Capacity	-	-			
To 1.1.2					
To 1.1.3					
To 1.1.4					
To 1.1.5					
To 1.1.6					



To 1.1.7	Implementation of Institutional academic				
To 1.1.8	Academic support for weak students	45 991.00			
To 1.1.9	Incremental Operating Cost	1 54 290.00			
	1.1.9A - Salaries	3 98 162.00			
	1.1.9B - Consumables	1 27 238.00			
	1.1.9C - Operation & Maintenance	2 63 768.00			
To Excess of Income over Expenditure				1 28 38 825.00	
	Total	3 30 49 950.00		2 01 99 775.00	2 01 99 775.00

For SPFU, KERALA

[Signature]
Dr V GOPA KUMAR
 (Director)

[Signature]
LINDSEY THOMAS
 (Finance Officer)

For K VENKATACHALAM AIYER & Co.
 Chartered Accountants

[Signature]
CA M G SURESH KUMAR B.Sc FCA DISA(ICA)
 Partner | Membership No: 212795

DIRECTOR
 State Proj. Date : 26.09.2014
 Directorate of Technical Education (TEQIP)
 Thiruvananthapuram-23

FINANCE OFFICER
 State Project Facilitation Unit (TEQIP)
 Directorate of Technical Education
 Thiruvananthapuram-23



TECHNICAL EDUCATION QUALITY IMPROVEMENT PROGRAMME (TEQIP) II

PROJECT INSTITUTIONS UNDER STATE PROJECT FACILITATION UNIT, KERALA

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31.03.2014

COLLEGE OF ENGINEERING, TRIKARIPUR

RECEIPTS	AMOUNT (IN RS)		PAYMENTS	AMOUNT (IN RS)	
	31.03.2014	31.03.2013		31.03.2014	31.03.2013
To Opening balance :					
1. Cash in Hand	2,155.00	-	Improvements in teaching, training and learning facilities :		
2. Balance with Banks :			1.1.1.A - Equipment	1,89,30,055.00	27,39,849.00
SBT A/c 67170822166	1,28,09,250.00	1,12,575.00	1.1.1.B - Furniture	26,50,938.00	7,70,211.00
Maintenance Fund - 67216636411	51,335.00	-	1.1.1.C - Books & LR's & Software	82,10,177.00	12,44,911.00
To Interest Received	3,51,844.00	3,36,675.00	1.1.1.D - Minor Items	-	-
To Earnest Money Deposit	-	97,550.00	1.1.1.E - Civil Works	17,79,410.00	9,48,876.00
To Security Deposit Received	5,02,041.00	48,235.00	Providing Assistantships for increased enrolment in existing and new PG programmes in Engineering		
To Grant Received from SPFU	2,25,00,000.00	1,98,50,000.00	Enhancement of Research & Development and institutional		
To Sale of Bid documents	19,165.00	13,100.00	Faculty and staff development for improved competence based on Training Needs Analysis.	2,58,102.00	6,560.00
To VAT on Sale of Tender forms	155.00	555.00	Enhanced interaction with Industry	26,819.00	
			Institutional Management Capacity enhancement		
			Implementation of Institutional academic reforms	45,991.00	8,00,000.00
			Academic support for weak students	1,54,290.00	



By 1.1.9	Incremental Operating Cost 1.1.9A - Salaries 1.1.9B - Consumables 1.1.9C - Operation & Maintenance By Advance to Staff By Security Deposit Repaid By Advance repaid to Institution By Closing balance : 1. Cash in Hand 2. Balance with Banks : SBT 67170822166 Maintenance Fund A/c No 67216636411	3 98 162.00 1 27 238.00 2 33 768.00 176,017.00 1,000.00 27 63 590.00 4 80 388.00 3 62 35 945.00	1 53 560.00 51 516.00 4 76 627.00 2 35 000.00 2 155.00 1 28 09 250.00 51 335.00 2 04 58 690.00
Total	Total	3 62 35 945.00	2 04 58 690.00

For SPFU, KERALA

[Signature]
 Dr. V GOPA KUMAR
 (Director)

[Signature]
 LINDSEY THOMAS
 (Finance Officer)

For K VENKATACHALAM AIYER & Co.
 Chartered Accountants

[Signature]

CA M G SURESH KUMAR B.Sc FCA DISA(ICA)
 Partner | Membership No: 212795

DIRECTOR
 State Project Facilitation Unit (SPFU)
 Directorate of Technical Education
 Thiruvananthapuram-695003

FINANCE OFFICER
 State Project Facilitation Unit (SPFU)
 Directorate of Technical Education
 Thiruvananthapuram



**TECHNICAL EDUCATION QUALITY IMPROVEMENT PROGRAMME [TEQIP]
PHASE - II**

**STATEMENT OF SOURCES AND APPLICATION OF FUNDS
REPORT FOR THE YEAR ENDED 31.03.2014**

COLLEGE OF ENGINEERING, TRIKARIPUR

In Rs.Lakhs

Particulars	Current Year	Previous Year	Project to Date
(A) Opening Balance	128.62	1.12	
(B) Receipts			
a). Funds from Government through Budget (These will include external assistance received by Government for the project)	225.00	198.50	425.00
b). Funds received directly by Project Implementing authority through external assistances	-	-	-
c). Cost share by Private Unaided Institutions for Component 1	-	-	-
d). Interest Received	3.52	3.37	6.89
e). Other Amount Received (Net of Payments)	3.45	1.59	5.04
f). Advance From Institutions/Expense met out of Previous Year Advance *	2.35	-	2.36
Total Receipts	234.32	203.46	439.29
(C) Total Sources (A+B)	362.94	204.58	569.03
(D) Expenditure			
Expenditure by Component			
A. Improving Quality of Education	330.50	73.61	404.50
B. Improving System Management	-	-	-
Total Expenditures	330.50	73.61	404.50
(E) Advance for Expenditures	-	2.35	
Closing Balance, (C-D-E)	32.44	128.62	

* During the year the institution met expenditure of Rs 2.35 Lacs from PY Advance of Rs 2.35 Lacs. So it is shown as an item in "Total Sources".



TECHNICAL EDUCATION QUALITY IMPROVEMENT PROGRAMME [TEQIP]
PHASE - II

RECONCILIATION OF CLAIMS TO TOTAL APPLICATION OF FUNDS REPORT FOR THE YEAR ENDED
31.03.2014

COLLEGE OF ENGINEERING, TRIKARIPUR

Bank Funds Claimed During the Year (A)

Total Expenditure made during the year (B)

Less: Outstanding bills (C)

Ineligible expenditures (D)

(a) Seed Money

(b) Others

Expenditures not claimed (E)

Total Eligible Expenditures Claimed (F)=(B)-(C)-(D)-(E)

World Bank Share @ 60 % of (F) above (G)

Schedules	Amt (Rs. Lakhs)		
	Current Year	Previous Year	Project to date
I	198.15	44.17	242.32
	330.50	73.61	404.11
II			
III			
	-	-	-
	0.25	-	0.25
IV			
	330.25	73.61	403.86
	198.15	44.17	242.32

CFAO

Project Director

Date : 26/09/2014

Date : 26/09/2014

Note:
The ineligible expenditure of Rs. 0.25 lacs refers to Advance given to Staff. This was wrongly shown as expenditure in the Project Financial statements.

CHARTERED ACCOUNTANTS

TECHNICAL EDUCATION QUALITY IMPROVEMENT PROGRAMME (TEQIP) II
PROJECT INSTITUTIONS UNDER STATE PROJECT FACILITATION UNIT, KERALA
BANK RECONCILIATION STATEMENT
COLLEGE OF ENGINEERING, TRIKARIPUR

Month March -2014
Bank's Name State Bank of Travancore
A/c Number 67170822166

Sl.No	Particulars	Amount Rs.	Amount Rs.
A	Balance as per Bank Statement		27 64 712.00
B	Add: (i) Amount Deposited but not Credited by Bank (ii) Amount debited but not taken to Cash Book		
C	Sub total (A+B)		27 64 712.00
D	Less: (i) Cheques issued but not presented in the bank (ii) Amount credited by bank but not taken to Cash Book	1 122.00	
E	Balance as per Cash book (C - D)		27 63 590.00

List of Cheques not presented in the Bank as per D	Amount Rs	Date of Encashment
Cheque No. 345513	1 122.00	02.04.2014
TOTAL	1 122.00	



