

Minutes of 02th Monthly Review Meeting on Internal Audit Compliance, Performance Benchmark and Progress of Academic Activity of TEQIP III held on 08/05/2019 at Hotel Panache, Patna

Second Monthly Review Meeting on TEQIP III progress in Bihar was held under the chairmanship of State Project Administration (SPA), Bihar on 08th May 2019 at Hotel Panache, Patna at 10.30 am. Dr R K Diwakar, Nodal Officer (Finance), SPIU, Bihar, Dr. Bushra Zaman, Nodal Officer (Academic), CA S. K. Tulsyan, M/s Todi Tulsyan & Co., Chartered Accountant, Patna, Sri Anil Kumar Jha, Internal Auditor, M/s Todi Tulsyan & Co., Chartered Accountant, Patna, Sri Ajeet Kumar, Statutory Auditor, M/s R N Sinha & Co., Chartered Accountant, Patna along with all the delegates from TEQIP-III Institution and AKU, Patna attended the review meeting.

Sri Keshav Kumar, SPA, SPIU, Bihar welcomed the participants and emphasised-

1. The SPA congratulated all the institutes for appreciation received at progress so far during review meeting with world bank at NPIU on 01.05.2019. However, he emphasized that there are targets to be achieved within coming months before next JRM and as per instructions of the Principal Secretary. Therefore, every month by 10th of the Month, a review meeting will be organised.
2. All the institutes have to achieve the procurement target by preparing month wise procurement plan and all procurement have to be accomplished by July 2019 as per the direction of the Principal Secretary.
3. As per direction of Principal Secretary (DST) all teqip institution have to file SAR by 15th May, 2019 for targets in this academic year.
4. All faculty members were asked to submit the Collaborative Research Scheme Proposals on AICTE portal on time as per details provided by them.
5. GATE/Employability trainings should start in July alongwith seventh/fifth semester classes for which necessary codal formalities to be completed before that.
6. Compliance on draft Internal audit report has to be discussed today with internal auditor for taking a call on observations and finalising internal audit report.
7. The Statutory Audit will start from tomorrow, i.e 09.05.2019. Institutes to make necessary preparations.
8. All institutes have to get statutory audit reports completed by 30.05.2019. Institute has to strictly follow the schedule and no leave should be allowed to concerned official during the period. If any staff has to attend official duty on holiday(s) then the compensatory leave may be allowed with respect to that day(s) as per rules.
9. All institutes have to present the PPT regarding finance and academic progress.

Thereafter a presentation was made by Dr. R. K. Diwakar, Nodal Officer, Finance on Finance, Accounts, Audit and procurement issues. Institute-wise issues were also discussed besides certain issues related with administrative arrangements-

FINANCE, ACCOUNTS & AUDIT

Dr. Diwakar appreciated the institutes that they have achieved the target to complete the internal audit within the timeline and made following points-

1. All institutes have to submit the compliance of previous statutory audit report by today evening (i.e. 08.05.2019) if not done already.
2. Regarding upcoming statutory audit for the year 2018-19 the institutes have to prepare and submit following:
 - a. Independent audit report.
 - b. Balance sheet (Tally report)
 - c. Receipt and payment account (through tally package)
 - d. Income and expenditure account
 - e. Management assessment letter
 - f. Utilization certificate for allotted fund
3. The format related to statutory audit for the year 2018-19 like Balance sheet, Receipt and payment, income and expenditure, utilization certificate, fixed assets schedule etc. was shared by SPIU through e-mail, sent to all the institute directing them to be prepared before the starting of statutory audit.
4. Internal auditor has to issue the procurement certificates for all the institute. Institutes to get it from the auditor
5. All the institutes have to submit the expenditure certificates.
6. Physical verification report of fixed assets and stores duly signed by the internal auditor. All the institute have to submit the physical verification details.
7. All the institutes have to submit the tally report.
8. All the institutes have to maintain bank reconciliation report with tally.
9. If the institute have TEQIP bank account and they are transferring the amount from PFMS to bank, then they have to utilize it within the timeline.
10. The internal auditor informed that all institutions will have to deduct 2% TDS on GST as per relevant guidelines.
11. For smooth holding of events, the institutes may procure the stationary items for seminar, workshop etc. through GeM for next three to sixth months.
12. Further, advance can be issued to organising faculty for contingent expenses and how to process in PFMS was explained. It can be approved by the TEQIP coordinator upto his financial delegation i.e. Rs 5 Lakh.

13. All the bills till Rs. 5 Lakhs must have to be cleared by TEQIP Coordinator as per financial delegation. SPA added that despite repeated clarification it is not being observed by institutes and all approvals sent to Principals which is creating delays.
14. Status of procurement audit, will be discussed in 2nd half with Internal Auditor.

Following Schedule of proposed date of statutory audit was finalised at the spot:

1.	09/05/2019	SPIU Bihar and AKU Patna
2.	10/05/2019 and 11/05/2019	GCE, Gaya and NCE Nalanda
3.	12/05/2019 and 13/05/2019	BCE, Bhagalpur and rest part of SPIU and AKU Patna
4.	14/05/2019 and 15/05/2019	DCE, Darbhanga and LNJPIT Chapra
5.	16/05/2019 and 17/05/2019	MIT Muzaffarpur and MCE, Motihari

PROCUREMENT

1. Each institute has Project Life Allocation of Rs. 6.00 Crore for procurement and they have to complete procurement within the timeline given by the Principal Secretary.
2. To achieve the procurement target, distribute the plan and assign responsibility to each department.
3. The institute should initiate the procurement process only after the BoG approval. In urgent cases approval of BoG may be taken by circulation.
4. All institutes have to submit the details of BoG meeting-wise approved procurement plan by today evening on 8.5.2019.
5. The procurement should be preferably done through the GeM.
6. All the institutes were instructed to follow the procurement norms of NPIU by taking the specifications/estimates from each department/departmental purchase committee. The estimated cost submitted by each department must be verified from GeM or any other valid source.
7. The concerned coordinators have to verify the bills and after submitting in accounts department, it must be processed for payment within 10 days.
8. In PMSS for the Services and Civil works, all the entries must be checked, verified and updated.
9. All the institute have to submit procurement certificate.

10. The status report of procurement as per the PMSS and PFMS have to prepared by all the institutes. There should not be any difference in PMSS and PFMS.
11. Though procurement plan has to be approved by BoG only, its execution i.e. actual procurement and payment has to be done as per financial delegation- upto Rs 5 Lakh by TEQIP Coordinator, Rs5-50 Lakh by the Principal and above Rs 50 Lakh by institute itself but with the consent of BoG.

Institute-wise issues discussed are as follows-

MIT, Muzaffarpur

1. Procurement Coordinator MIT, Muzaffarpur, reported that within two days the PFMS and PMSS difference will be resolved.
2. MIT, Muzaffarpur assured that they will achieve the procurement target of Rs 6.00 Cr. within two months.

BCE, Bhagalpur

1. BCE, Bhagalpur reported that the difference of PMSS and PFMS will be removed within three days by completing due payment of 10% for the one package as without the completion of remaining 10% payment, PMSS does not reflect the amount in completed section
2. Dr. R. K. Diwakar instructed to BCE, Bhagalpur to put all the matter regarding the procurement in upcoming BoG and resolve it to achieve the procurement target within the timeline
3. BCE, Bhagalpur assured that they will achieve the target of 6.00 Cr. within two months.

MCE, Motihari

1. MCE told that within 15 days the PFMS and PMSS differences will be resolved.
2. MCE was instructed to take the help of BCE, Bhagalpur and MIT, Muzaffarpur to complete the procurement process and the TA/DA of BCE/MIT officials in this regard will be paid by MCE.
3. MCE, Motihari informed that they have collected the procurement plan from each department and they will initiate the procurement process of 3.1 Cr. within one month.

LNJPIT, Chapra

1. Programme Manager and TEQIP Coordinator to explain why they didn't attend the meeting.
2. LNJPIT assured that within a week the PFMS and PMSS difference will be resolved.
3. LNJPIT assured that within this week the procurement through GeM will be started.

4. LNJPIIT reported that the Purchase Order has been generated for the procurement of 1.24 Cr. After delivery of items the payment will be done within this month.
5. The Procurement for the rest of amount 3.0 Cr. will be initiated within one month and procurement completed on time.

DCE, Darbhanga

1. DCE assured that within four days the PFMS and PMSS difference will be resolved.
2. Procurement process of 1.82 Cr. will be completed within this month.
3. Purchase Order will be generated after completion of code of conduct.
4. Payment of Rs. 0.30 Lakhs will be made in this month.
5. For the rest of the procurement amount of Rs. 1.5 Cr the procurement process will be completed till the end of June,2019.

GCE, Gaya

1. Difference in PFMS and PMSS has been updated.
2. Procurement Plan execution of Rs. 6 .00 Cr. will be completed by June, 2019.

NCE, Nalanda

1. There is no difference in PFMS and PMSS.
2. The procurement plan of Rs. 4.5 Cr have to be executed within June,2019.
3. NCE, have to report to SPIU, Bihar to resolve the functional issues related to NPIU, the SPIU will resolve it by today 08.05.2019.

AKU, Patna

1. AKU, Patna reported that the PFMS and PMSS difference will be resolved by today evening (08.05.2019).
2. All the payment regarding procurement of computer have to completed till 10.05.2019.
3. The procurement will complete after the payment of computers will Only Rs. 1.0 Cr. The AKU was instructed to submit the procurement plan for rest amount of Rs. 7.0 Cr. as soon as possible.

Thereafter, while Academic review was carried out with TEQIP coordinators, Academic Coordinators and NBA coordinators by the SPA and Nodal Officer (Academic), the Nodal Officer (Finance) alongwith auditors team reviewed draft internal audit compliance and reviewed preparation for statutory audit.

ACADEMICS:

It was generally observed that academic activities like seminar, workshop, conferences, expert lectures etc. are being conducted without any budget approval. Also, the activities for which the budget has been approved in the action plan are not being conducted. The academic coordinators were directed to hold the activities which have been listed in the action plan. For additional activities prior budget approval must be taken from TEQIP Coordinator for activities costing less than 5 lacs and from Principals for activity costing between 5-50 lacs. The activities should also be held without hampering the 90 teaching days which is an AICTE mandate.

All the institutes were asked to present an action plan on utilization of Rs. 3 crore allocation in the academic head in the next review meeting to be held by SPIU, Bihar.

1. All the institutes to analyze the first year result of 2018-22 batch and submit the transition rate report to SPIU as soon as possible. Remedial classes particularly for Sc/ST students must start.
2. The result analysis of all class tests, mid semester exam and end semester exam must be enclosed in course files. A plan for academically advanced students and academically weak students must also be enclosed in the course files.
3. Any software training imparted to the students should be of minimum 60 hours duration.
4. The internship for the students who will go in the 3rd and 5th semester in the upcoming academic sessions should be planned well in advance. For example, the students may be training in English in the forenoon and imparted software training in the afternoon. All institutes to submit their internship schedule in Summer for all batches (branch wise) by 30th May 2019.
5. It was directed that for conducting seminar, workshop, conferences or any other academic activity, advance money should be issued from TEQIP fund to any faculty member (TEQIP or Regular) who is an organizer.
6. For any academic activity related minor bills upto Rs. 5000/-, there is no requirement of GST bill. This should be positively approved in the upcoming BoG meeting before implementation.
7. GATE registration fee should be reimbursed to all students who have appeared in the GATE exam and who have claimed reimbursement at the earliest, irrespective of the fact that they have qualified GATE or not.
8. For reimbursement to faculty members for participation by faculty in seminars, conferences, workshops and in Continuing Education Programmes (CEPs), the items mentioned in the permissible and non-permissible expenditure document (listed below) should be strictly adhered to. For attending conferences, the faculty will only be reimbursed as per the terms and conditions mentioned in the permissible and non-

permissible expenditure document, is the faculty has an accepted paper/poster in the conference except for the conferences organized by NPIU.

“Participation by faculty in seminars, conferences, workshops and in Continuing Education Programmes (CEPs)4 etc.:

- o Registration fee; travel expenses; boarding, lodging, and sundry expenses/allowances as per applicable norms and rules when faculty is deputed outstation to another Institution within India or abroad (as per Guidelines on International Travel) for the duration of the seminar, conference or workshop, travel time and the time permitted by the BoG for visits to Institutions/Organizations of interest and relevance to the faculty in the vicinity of the location of seminar, workshop or conference*
- o Registration fee; and local travel expenses as per applicable norms and rules when participation is within-station but at an Institution other than the employer Institution”*

9. Regarding Industrial Visit, the following may be put for approval by the BoG.
 - a. During local industrial visits of students, the students should be provided lunch and refreshments. For industrial visits of students outside the state, students should be provided travel through AC III Tier and should be given per day pocket expenses
10. All institutes to open an account exclusively for Research and development funds immediately.
11. All institution to meet the criteria of uploading SAR of 50% of its program by May 2019
12. All institutes to conduct the Induction program for the incoming students of 2019-21 batch and submit its detailed induction program to SPIU Bihar by 15th June 2019.
13. All institutes to conduct the orientation program for GATE and Employability Skills training for the students of 3rd and 4th Year. The institutes should call a renowned personality as an expert for the program.
14. All institutes to conduct academic activity with an outcome in mind and to record that outcome after completion of that activity.
15. All the faculty members to compulsorily complete ARPIT pedagogy program through MOOCs/SWAYAM.
16. All the institutes to plan and execute the industrial visit program at least one visit per batch per branch in every semester.
17. All information sought by SPIU regarding academic activities have to be submitted to SPIU, within the time line.
18. The GATE and Employability skills committee should be constituted with faculty, students, service provider as member as per the directive of NPIU.
19. The TOR for GATE and Employability training should have points regarding trainer experience and replacement policy. It should be mentioned that the trainer must be

replaced by the service provider within two days after receiving a request for replacement from the GATE and Employability Skills committee

20. In orientation program for GATE, some renowned alumni members and some recent alumni, who took the GATE trainings and are placed in some good organizations or students who got admission in reputed institutions should be invited and should give a talk to the students.
21. All institutes should collect an undertaking from students regarding attending GATE and Employability skills training. The undertaking should be signed by the students as well as his/her parents. NCE Chandi may be contacted for a format of undertaking.
22. The Communication Skills Program and English classes should be conducted from the 3rd semester and should continue till 7th semester for all the students.
23. All the institutions are advised that do not assign more than one TEQIP related responsibility for one faculty. Related activities may be clubbed though.
24. Under Induction Program mid semester activity must be planned in all institutes.
25. All institutes to finalize the date of start of GATE, Employability Skills Training and Employability Test by 30th May 2019.

The meeting was concluded after the vote of thanks by SPIU.