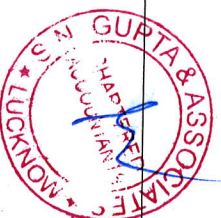


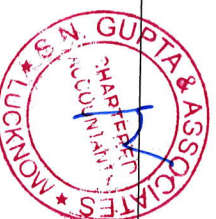
DAYALBAGH EDUCATION INSTITUTE, DAYALBAGH, AGRA

Internal Audit Compliance Report (F.Y.2018-19) as on 10.10.2019

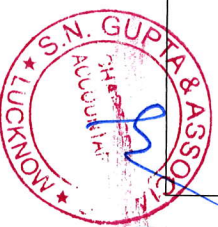
Sr. No./V. No.	Nature of Audit observation	Amounts	Compliance/comments of the institute	Remedial measures to be adopted	Remarks
1/120	Payment made to Prof. S P Chaurasia as Honorarium, TA & DA for performance audit. In the Hotel bill he charged hotel lodging expenses and fooding expenses. and DA also . when fooding expenses paid in the hotel bill why DA has been paid .So DA paid Rs 1680/= is paid in excess of the TA rules , Because the same expenses can not be paid twice . Amount of Rs 1680/= is required to be recovered . AGP was also not written . Kindly get the full columns be filled . On "Request for Approval of TA/DA " form signature of Director, TEQIP-III & Dean, Faculty of Engineering is not duly done.	21,680/-	AGP is class 14. He has claimed charges for Dinner Only, whereas Lunch, breakfast etc. are not charged by him, so DA was paid.(Copy attached) Annex. No.1	All payment are made as per NPIU guidelines	Satisfied
2/128 3/129 4/130	It is observed that through Voucher No. 128, 129 & 130 respective amount paid to each, Dr. Bhagvan Das, Mr. G Sailesh Babu & Mr. C. Patwardhan, on whose "request for Approval of TA&DA" form signature of proposer is not duly signed. These three persons travelled from Delhi to Hyderabad by flight, boarding pass of Mr. G Sailesh Babu was not attached with the voucher. Return journey from Hyderabad to Delhi boarding pass of the 3 persons were not stamped.	13170/- 13170/- 13170/-	Boarding Pass Attached. All deficiencies rectified. (Copy attached) Annex. No.2	We will take care for future	Satisfied
5/131	Gate Score Card/Admit Card/Registration Fee Receipt of Mr. Adity Agarwal, Mr. Navven Kumar & Mr. Keshav Agarwal was not attached to verify the fee	4500/-	GATE Score Copy Attached	We will take care for future	



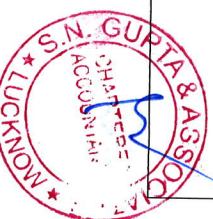
	reimbursed to the above named persons. On "Request for Approval of TA&DA" form signature of Director, TEQIP-III was not duly done, date is not written and form was not properly filled. If the signature of approving authority is not there how the payment was made.		Annex. No.3		Satisfied
6/132	Payment made to M/s Seth Stationers & Photo Copier against the purchase of 5 Note Books & 40 Office files, which was books under the head, Consumable. Requisition not found and signature of Director on voucher also not found.	905/-	signature of Director on voucher done Copy Attached Annex. No.4	We will take care for future	Satisfied
7/121	Payment made to M/s Suvidh Book Distributor, in which followings are the deficiencies :- 1. It is not properly entered in Non Consumable Stock Register such as quantity not written and signature of the person to whom it was issued not taken. 2. PMSS Purchase Order was not generated instead of manual Purchase Order issued. 3. On Financial Approval Dr. Bhagvan Das (TEQIP-III Coordinator's) signature were not done. On Request for Approval form signature of Proposer were not done. 4. Quotation was invited for purchase of books and the following vendors participated. 1. M/s Suvidh Books Distributor 2. M/s The Book Corner. 3. M/s D.J. Book Distributer	7,99,734/-	1.All Deficiencies rectified 2. Purchase of Books were made as per standard practice. As the price of books are fixed decided by the publisher.Offer is made to L1 for all books. The total cost is decided based on discounted price only Copy Attached Annex. No.5	We will take care for future	Satisfied



	<p>4. M/s Associated Book Seller 5. M/s Associated Publishing House. 6. M/s Books For All</p> <p>There is no uniformity in the quotation. Some vendors given the price list, some quoted discount only, While the one format should be issued and price must be taken on that format to maintain the uniformity.</p>				
8/160	<p>Why 100% payment made to M/s. Trident Techlabs Pvt. Ltd. when as per the purchase order 90% of payment is to be made at the time of Delivery & Acceptance and 10% payment is to be made after Satisfactory working period report is received . Following deficiencies were also found.</p> <p>1. In Comparison Chart Quotation of M/s. Dynalog India was considered while it should not be considered because of technical defect that it has offered only three years license while other was offering five year's license .It should have been rejected on technical ground . In our opinion it was taken to complete the quorum of three quotation .</p> <p>2. Purchase Order issued on 21-August-2018 to deliver within 30 days, whereas it was delivered on 01-October-2018, no deduction has been made for late delivery . It should be recovered and deposited</p> <p>3. The equipment was purchased on the two quotation why?</p>	9,97,500/-	<p>1. Three quotations were received. Only after opening of quotations we came to know that this firm has quoted for 3 years warranty, So order was placed with L1. 2. It was a single bid offer. 3. No mention for late delivery clause was there in PO 4. Purchased on three quotation basis only. 5. The rejected one was not meeting the desired criteria</p> <p>Copy Attached Annex. No.6</p>	We will take care for future	Satisfied
9/220	Payment made to M/s. Biological Museum against the purchase of Applied Chemistry Lab's equipment in	6,16,883/-	<p>1. Signed 2. PO does not contains any penalty clause.</p>	We will take care for future	



	<p>which the following are the deficiencies :-</p> <ol style="list-style-type: none"> 1. Requisition Slip/sheet was not signed by TEQIP Procurement coordinator, TEQIP Coordinator & Project Director, TEQIP. So it is not a valid requisition. 2. As per Purchase Order issue dated 17-October-2018, it is written to deliver the goods within 60 days of issues of Purchase Order but goods were delivered on 17-January-2019 as per the Invoice issued date, against which no penalty was deducted for late delivery of goods. The penalty must be recovered. 3. The delivery challan and installation report was also not found. 4. Why 100% payment made, when in purchase order is of 90% payment at the time of Delivery & Acceptance and 10% payment after Satisfactory working certificate is received. Why the payment was released without complying the terms and conditions of purchase order. 		<p>3. Installation report attached 4. All items are installed and working satisfactory, that is why 100%</p> <p>Copy Attached Annex. No.7</p>		Satisfied
10/233	<p>Payment made to M/s. Marks India Traders against the purchase of Physics Lab equipment in which are the deficiencies are as follows:</p> <ol style="list-style-type: none"> 1. Delivery Challan was not attached. 2. Installation report was not attached. 3. No penalty has been deducted against the late delivery of goods. Purchase order issue dated 19-September-2018 but goods were delivered on 21-January-2019 as per Invoice generated. Why penalty has not been recovered when the goods were received late. 4. The actual Package code as per PMSS: TEQIP-III/UP/deia/173, but on Good Received Note/Receipt wrong package code was printed i.e., 	15,00,000/-	<p>There was no delay clause in PO. The vendor was asked to make some corrections in the items and had taken permission for delayed supply. Deficiency rectified</p> <p>Copy Attached Annex. No.8</p>	<p>We will take care for future</p>	Satisfied
11/279		2,67,127/-			



	<p>TEQIP-III/UP/deia/2. The package code was wrong quoted which must be got corrected.</p> <p>5. Quotation received from the following vendors were not signed by Purchase Committee members:</p> <ol style="list-style-type: none"> 1) M/s. AS Scientific 2) M/s. Arya Vardhan Scientific Co. 3) M/s. Excel Scientific Services. 4) M/s. R. S. Pali Traders. <p>Why?</p>				
12/245	<p>Payment made to M/s. Tech Imperial Opce Pvt. Ltd. against the purchase of equipment, in which deficiencies are as follows:</p> <ol style="list-style-type: none"> 1. On requisition slip, name of the department was not written therefore we can't verify which department has raised requirement of such equipment. 2. No comparison chart was prepared regarding the price and specification. 	1,18,466/-	<p>Signed requisition slip and all relevant paper</p> <p>Copy Attached</p> <p>Annex. No.9</p>	<p>We will take care for future</p>	Satisfied
13/293	<p>Payment made to M/s. Electronic Shop against the purchase of Microprocessors in which deficiencies are as follows:</p> <ol style="list-style-type: none"> 1. Purchase Order through GEM was not attached. 2. Installation Report was not attached though payment has been made to vendor. 3. Delivery Challan or Goods Received Note/Receipt was not signed by the Verifying and Certifying Authority. 4. Consignee Receipt and Acceptance Certificate was not attached. 	1,24,000/-	<p>Purchase order and all relevant papers</p> <p>Copy Attached</p> <p>Annex. No.10</p>	<p>We will take care for future</p>	Satisfied
14/134	<p>Paid to Mr. Puspendra Yadav who is PhD student in Mechanical Engineering, in which deficiencies are as follows:</p> <ol style="list-style-type: none"> 1. In Voucher No. 134 Daily Allowance has been 	2272/-	<p>A minimum DA is paid as per Institute Norms which is paid to teachers</p>	<p>All the DA payment made as per institute by law</p>	Satisfied
15/135		1805/-			

	<p>paid Rs. 320/- at the rate of Rs. 160 per day for 2 days.</p> <p>2. Under Voucher No. 135 Daily Allowance paid to him Rs. 480/- at the rate of Rs. 160/- per day for 3 days. Daily Allowance is not allowed for students.</p> <p>3. On Request for Approval form, signature of Proposer Mr. Puspendra Yadav was not duly taken.</p> <p>4. DA is not allowed as per rules of Teqip III so it should be recovered back .</p>		Annex. No.11		
16/161	On Request for Approval form for Salary of NPIU faculty teachers signature of Prof. A K Saxena (Director, TEQIP-III) was not done.	4,51,616/-	Tax deducted Copy Attached Annex. No.12	We will take care for future	Satisfied
17/180	Payment made to Mr. G Sailesh Babu against the purchase of Snacks Boxes, attendance of 38 students attached against the quantity purchased of 80 packets.	3700/-	Attendance of students Copy Attached Annex. No.13	We will take care for future	Satisfied
18/197	Payment made to M/s Panditiji Systems against the cartridge refilling; Signature of Director, TEQIP-III was not taken on "Request for Approval" form.	1125/-	Request approval Copy Attached Annex. No.14	We will take care for future	Satisfied
19/188	On "Request for Approval" form signature of Director, TEQIP-III & Proposer has not been taken.	1260/-	Request approval Copy Attached Annex. No.15	We will take care for future	Satisfied
20/201	On "Request for Approval" form signature of Director, TEQIP-III & Proposer has not been taken, which is paid to Prof A. K. Saxena against the courier & stamp services.	300/-	Request approval Copy Attached Annex. No.16	We will take care for future	Satisfied
21/204	On "Request for Approval" form signature of Director, TEQIP-III & Proposer was not taken.	2200/-	Request approval	We will take care for future	

			Copy Attached Annex. No.17		Satisfied
22/211	Payment made to M/s Satsangi Travels on "Request for Approval" Director, TEQIP-III & Proposer's signature was not taken.	21613/-	Request approval Copy Attached Annex. No.18	We will take care for future	Satisfied
23/212	On "Request for Approval" form signature of Director, TEQIP-III & Proposer was not taken.	16,109/-	Request approval Copy Attached Annex. No.19	We will take care for future	Satisfied
24/217	Payment made to M/s GATE Coach in which name list of 340 students was not attached. The list must be attached.	34,00,000/-	List of students & TDS challan Copy attached Annex. No.20	We will take care for future	Satisfied
25/225	List of students was not attached to justify the quantity purchased of Special Nasta for 40 people.	2000/-	List of students Copy Attached Annex. No.21	We will take care for future	Satisfied
26/228	Project activity material was purchased from Mr Panarvasu Sharma . On the bill Paid and Canceled stamp was not found.	1,83,893/-	Stamped properly Copy Attached Annex. No.22	We will take care for future	Satisfied
27/229	Payment made to M/s Kedri Janardhan against the T.A & Registration Fee in which a train ticket of Rs. 720 was not confirmed(Waiting List-17). Payment made against this ticket and it is not written that whether it confirmed or not.	5709/-	Certificate by teacher attached that ticket was confirmed Annex. No.23	We will take care for future	Satisfied
28/230	Payment made to various NPIU faculty teachers, on which signature of Competent authority was not taken	5,39,500/-	All documents are signed and copy attached	We will take care for future	

	on "Statement of Salary & Abstract of NPIU faculty" The authorized signatory are as follow: 1. Nodal officer Finance 2. Co-coordinator TEQIP/Director 3. Deen Engineering No payment should be made without approval .		Annex. No.24		Satisfied
29/237	Payment made to M/s Rachna Electricals against the purchase of electrical component . The original copy was not attached with the voucher only duplicate copy was attached. Why the original copy not attached.	3464/-	Original Copy is attached it was missing that time now find and attached Annex. No.25	We will take care for future	Satisfied
30/240	"Statement of Salary & Abstract" for the month of February 2019 was not signed by the competent authority. The authorized signatory are as follow: 1. Nodal officer Finance 2. Co-coordinator TEQIP/Director 3. Deen Engineering Why the payment made without taking approval .	42,000/-	All items are signed (Copy attached) Annex. No.26	We will take care for future	Satisfied



(S.N. Gupta)
Internal Auditor and Chartered Accountant