

4.1.2: Expenditure for Infrastructure Augmentation excluding Salary



DRAFT AUDIT REPORT
18-08-2020

2019-20

	17.2.2020	12.90
	18.2.2020	1.80
	19.2.2020	8.10
	25.2.2020	5.40
	25.2.2020	0.90
	26.2.2020	9.00
	20.2.2020	0.90
	21.2.2020	0.90
	2.3.2020	8.14
	12.3.2020	9.00
	14.3.2020	24.22
	16.3.2020	23.47
	TOTAL	10894.22
		10894.22

In response to the POM the Local Authority replied that "The Bank Charges will be taken to different Cash Books during the financial year 2019-2020 and will be produced to next Audit. " Till the Bank Charges taken in expenditure in the Cash Book the amount Rs. 10894.22 is kept under objection.

PARA: 15 AUDIT ON WORKS

15.1 - Non Production of Certified copy of Estimate, statement of Expenditure regarding Progress of Deposit works on obtaining from the concerned Executing Agencies along with asset register & statement of settlement of accounts against outstanding deposit amount retained with the Executing Agencies-POM 34 P NO 79 TO 82,POM 37 P NO 86 TO 90

On verification of the GM University General cash book for the year 2018-19 & 2019-20 it was revealed that, the following amount out of the grants received under Schemes like I.D.F. has been got deposited in lumpsum manner at the discretion of various executing agencies for construction of different types of Building, Electrical & P.H. works for this University through **Deposit mode** in contravention to the Rules, Regulations & Guidelines as prescribed in the CPWD code/CVC guidelines/GFR regarding execution of works by other agencies as follows: -

Vr. No/Date	Amt. Deposited (Rs.)	Name of the Executing Agencies against whom deposit was made	Name of the work for which deposit was made	Estimated Cost(Rs.)	Monthly statement of Expenditure required w. c. from which month	UC received from Exe. Agencies in 2018-19 & 2019-20	Balance of UC Pending for receipt as on 31.03.2020	Remarks
SCHEME:- RUSA Grant								
01/21.03.19	13338930.00	Executive Engg., CPWD, sambaipur	Const. of Ramp for disabled person at GM Univ. (20.42	61.87 lakhs	April 2019	1870000.00	172000.00.	Letter no 2264/GMU-DI 28.03.19 & 6969/27.12.19

5/2019-20

4/2019-20

1/2019-20

			lakhs)					
			Constructio n of G+1 story Toilet block at GMU(25.6 0 lakhs)	77.58 lakhs	April 2019	2450000.0 0	110000.00	Letter no 2264/GMU Dt 28.03.19 & 6969/27.12 .19
			Constructio n of Annexure Buildind at GM Univ.(87.3 7 lakhs)	264.76 lakhs	April 2019	7817000.0 0	920000.00	Letter no 2264/GMU Dt 28.03.19 & 6969/27.12 .19
02/18.09.1 9	54903090. 00	Executive Engg., CPWD,sam balpur	Constructio n of Administrat ion Buildind at GM Univ.(Rs.3 5577960.0 0	Rs.107812 000.00	Oct.2019	3000000.0 0	32577960. 00	Letter no 2264/GMU Dt 28.03.19 & 6969/27.12 .19
06/21.02.2 0	962949.00	Executive Engg., (R&B),Sam balpur	S/R repair & renovation of GM Univ.office room,Roo m no.75(Rs.3 96327.00)	Rs.396327 .00	March.202 0	Nil	396327.00	
			S/R repair & renovation of GM Univ.office room,Roo m no.81(Rs.2 46871.00)	Rs.246871 .00	March.202 0	Nil	246871.00	
			S/R repair & renovation of GM Univ.office room,Hall no.2 &3 (Rs.11627 0.00)	Rs.116270 .00	March.202 0	Nil	116270.00	
			S/R repair	Rs.203481	March.202	Nil	203481.00	

			& renovation of GM Univ. office room, ICTC ell, Ground Floor (Rs.203481.00)	.00	0				
07/17.03.20	2560140.00	Executive Engg., CPWD, sambalpur	Construction of G+1 story Toilet block at GMU (Rs.2560140.00)	77.58 lakhs	April 2020	Nil		2560140.00	
08/17.03.20	8737080.00	Executive Engg., CPWD, sambalpur	Construction of Annexure Building at GM Univ. (Rs.8737080.00)	264.76 lakhs	April 2020	Nil		8737080.00	
TOTAL:-	80502189.00						34462060.00	46040129.00	
SCHEME:- Other Grant									
349/28.02.19	244000.00	PAO, East Zone, CPWD, Kolkata	Topographical Survey for existing campus and new campus GM Univ.		March 2019		139000.00	105000.00	Letter no 2264/GMU Dt 28.03.19 & 6969/27.12.19
183/03.10.19	46322760.00 (I.D.F Grant)	CPWD, bhuaneswar	Construction of Sports Complex		Nov.2019	Nil		46322760.00	
342/20.01.20	7701090.00	Administrator, Wesco Utility, SED, Sambalpur	Installation of Sub Station at GM Univ.		Feb.2020	Nil		7701090.00	
TOTAL:-	5,42,67,850.00						139000.00	54128850.00	
GRAND TOTAL:-	13,47,70,39.00						3,46,01,060.00	10,01,68,979.00	

It is worthwhile to be mentioned below the relevant guiding principles for Deposit works & Mode of settlement of accounts by the client i.e. in favour of which the execution has been Undertaken by other executing agencies as prescribed in the CPWD code/CVC guidelines/General Financial Rules for reference on the part of the Local authority:-