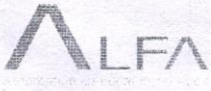


4.1.2: Expenditure for Infrastructure Augmentation excluding Salary



AUDIT REPORT

(2020-21)

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:-(OSP: 43-46)

On verification of the GM University RUSA cash book for the year.2020-21 it was revealed that, the following amount out of the grants received under Schemes like RUSA has been got deposited in lump sum 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	SCH EME	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. e. from which month	UC received from Exec. Agencies in 2020-21	Balance of UC Pending for receipt as on 31.03.2021	Remarks
3/29.05.2020	RUS A	22,53,636.00	Executive Engg., CPWD, Sambalpur	Development of playground in front of heritage building	68,29,200.00	May-20		22,53,636.00	
4/10.7.2020	RUS A	2,37,976.00	Executive Engg., CPWD, Sambalpur	Beautification of playground through LED Light 1st instalment	7,14,000.00	Jul-20		2,37,976.00	
8/09.09.2020	RUS A	2,37,976.00	Executive Engg., CPWD, Sambalpur	Beautification of playground through LED Light 2nd instalment		Sep-20		2,37,976.00	
7/09.09.2020	RUS A	39,93,934.00	Executive Engg., CPWD, Sambalpur	Renovation of front face lift of heritage building	1,19,83,000.00	Sep-20	25,20,000.00	14,73,934.00	
1/2020-21 10/12.10.2020	RUS A	91,50,750.00	Executive Engg., CPWD, Sambalpur	Const. of G+1 floor over the OSOU Office and education dept. building	2,74,55,000.00	Oct-20	58,42,000.00	33,08,750.00	
2/2020-21 11/12.10.2020	RUS A	26,37,720.00	Executive Engg., CPWD, Sambalpur	Const. of toilet block 3rd instalment	77,58,000.00	Oct-20	0.00	26,37,720.00	
3/2020-21 12/12.10.2020	RUS A	90,01,840.00	Executive Engg., CPWD, Sambalpur	Construction of Annexure Building at GM Univ. 3rd instalment	2,64,76,000.00	Oct-20	6,79,840.00	83,22,000.00	
4/2020-21 13/12.10.2020	RUS A	20,41,710.00	Executive Engg., CPWD, Sambalpur	Const. of Ramp for disabled person at GM Univ. 2nd instalment	61,87,000.00	Oct-20	14,70,290.00	5,71,420.00	
14/19.12.2020	RUS A	23,04,204.00	Odisha State police Housing	Repair & Renovation of LH-I	69,13,303.00	Dec-20		23,04,204.00	

15/19.1 2.2020	RUS A	6,01,706 .00	Corporation & welfare Ltd. Odisha State police Housing Corporation & welfare Ltd.	Repair & Renovation of LH-II	18,05,300. 00	Dec-20	6,01,706 .00	
16/19.1 2.2020	RUS A	11,06,43 8.00	Corporation & welfare Ltd. Odisha State police Housing Corporation & welfare Ltd.	Repair & Renovation of LH-III	33,19,645. 00	Dec-20	11,06,43 8.00	0.00
17/19.1 2.2020	RUS A	9,64,303 .00	Corporation & welfare Ltd. Odisha State police Housing Corporation & welfare Ltd.	Repair & Renovation of Ekalabya Hostel	28,93,200. 00	Dec-20	9,64,303 .00	
20/24.0 2.2021	RUS A	17,44,60 0.00	Corporation & welfare Ltd. Odisha State police Housing Corporation & welfare Ltd.	Repair & Renovation of Lectures Gallery-I	17,44,600. 00	Feb-21	17,44,60 0.00	
TOTAL:		3,62,76, 793.00			10,40,78,2 48.00		1,16,18, 568.00	2,46,58, 225.00

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:-

Rule-3.4 Realization of deposits :-

(1) Whenever a deposit work is to be undertaken, the deposit should be realised before any liability is incurred on the work. 1% of the anticipated project cost should be realised before preparation of preliminary estimates. In addition to the outlay on the work in the preliminary estimate, departmental charges at such percentages as are prescribed by the Government of India from time to time shall also be realized in advance. No interest will be allowed on sums deposited from any source, including private contributions.

(2) In the case of deposit works of autonomous bodies which are financed entirely from Government grants, and from whom receipt of deposits is assured, 33-1/3% of the estimated cost of the work **or 10% of the estimated cost of the work at the time of requisition/issue of A/A & E/S and balance amount i.e. 23-1/3% of the estimated cost of the work before award of work** may be got deposited in advance. Thereafter, the expenditure incurred may be got reimbursed through monthly bills simultaneously with rendering of monthly accounts on the progress of work. The deposit of 33-1/3% obtained **as mentioned above** should be retained for adjustment against the last portion of the estimated expenditure. (Modified vide OM DG/MAN/288 dt.06.09.2013)(Important)