

amount of any single sum credited/paid exceed Rs 30,000.00 and aggregate amount of such sums credited/paid exceed Rs 100000.00 per annum @ noted below:

TDS rates

If recipient is an individual or HUF - 1%

If recipient is any other person - 2%

No surcharge or education cess is levied on payment to resident. IFPAN has not been provided by the payee then TDS @20% is to be deducted.

During the course of audit, it was noticed that in the following payments, 2% TDS has not been deducted by the University resulting a loss of Rs 1836.00 towards Govt. revenue.

Hence why such amount should not be recovered from the erring officials may be clarified to audit.

SL NO.	VR. NO./DATE	AMOUNT	TO WHOM PAID	PARTICULARS
1	nIL/04.02.2022	91790.00	M/s Sports Lovers, Cuttack	Purchase of Sports Items
	GRAND TOTAL	91790.00	2 % of Rs 91790.00= Rs 1835.80 or say 1836.00	

Irregular Purchase of Sports Items:-

As per Procedure 54(2) of Orissa Universities Accounts Manual, 1987 any purchase of stores and materials exceeding Rs 5,000.00 but within Rs.25000.00 needs to be processed through appropriate Purchase Committee as given below, who shall be competent to order purchases up to Rs 25,000.00 Purchases above that limit shall require approval of the Syndicate. The approval of Syndicate of the above materials from Rusa Fund was not done before the purchase.

Also it was noticed that the placement of orders has been made to the firms in a single date bifurcating to smaller units below Rs 25000.00 for avoiding sanction & approval of higher officials and tender violating the OGFR Rules & FD M.No. 4939/F Dt 13.02.2012.

The reason of such irregular expd. was asked through issue of POM. In response to the POM, the local authority replied that Noted for future guidance.

As such Rs 1836.00 needs recovery from the erring officials and Rs 91790.00 is held under objection due to irregular expd.

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:- (OSP: 43-46)

On verification of the GM University RUSA cash book for the year.2021-22 & 2022-23 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. De posited (Rs.)	Name of the Executing Agencies against whom deposit was made	Name of the work for which deposit was made	Estimate d Cost (Rs.)	Monthl y state ment of Exp enditur e requi red w.e.f. which month	UC received from Exe. Ag encies in 2021-22	Balance of UC pending for receipt as on 31.03.2022	Rem arks
3/29.05.2020	RUS A	22,53,63 6.00	Executive Engg. CPWD, Sambalpur	Development of Playground in front of Heritage Building	68,29,20 0.00	May-20	22,53,636.00	0.00	
4/10.7.2020	RUS A	2,37,976 .00	Executive Engg. CPWD, Sambalpur	Beautification of Playground through LED Light 1st installment	7,14,000. 00	Jul-20	2,37,976.00	0.00	
8/09.09.2020	RUS A	2,37,976 .00	Executive Engg. CPWD, Sambalpur	Beautification of Playground through LED Light 2nd installment		Sep-20	2,37,976.00	0.00	
7/09.09.2020	RUS A	39,93,93 4.00	Executive Engg. CPWD, Sambalpur	Renovation of front face of heritage building	119,83,0 00.00	Sep-20	14,73,934.00	0.00	
10/12.10.2020	RUS A	91,50,75 0.00	Executive Engg. CPWD, Sambalpur	Construction of G+1 floor over the OSOU office and Education dept. building	274,55,0 00.00	Oct-20	33,08,750.00	0.00	
11/12.10.2020	RUS A	26,37,72 0.00	Executive Engg. CPWD, Sambalpur	Construction of Toilet Block 3rd installment	77,58,00 0	Oct-20	6,91,720.00	19,46,000.00	
12/12.10.2020	RUS A	90,01,84 0.00	Executive Engg. CPWD, Sambalpur	Construction of Annexure Building at GM University 3rd installment	264,76,0 00.00	Oct-20	11,79,840.00	78,22,000.00	
13/12.10.2020	RUS A	20,41,71 0.00	Executive Engg. CPWD, Sambalpur	Construction of RAMP for disabled person at GM University 2nd installment	61,87,00 0	Oct-20	5,71,420.00	0.00	

14/19.1	RUS	23,04,20	Odisha State Police	Repair &	69,87,00	Oct-20	23,04,2	0.00
2.2020	A	4.00	Housing Corporation	Renovation of LH-I	0.00		04.00	
15/19.1	RUS	6,01,706	Odisha State Police	Repair &	18,05,30	Dec-20	6,01,70	0.00
2.2020	A	.00	Housing Corporation	Renovation of LH-II	0.00		6.00	
16/19.1	RUS	11,06,43	Odisha State Police	Repair &	33,19,64	Dec-20	0.00	0.00
2.2020	A	8.00	Housing Corporation	Renovation of LH-III	5.00			
17/19.1	RUS	9,64,303	Odisha State Police	Repair &	28,93,20	Dec-20	9,64,30	0.00
2.2020	A	.00	Housing Corporation	Renovation of Ekalavya Hostel	0.00		3.00	
20/24.0	RUS	17,44,60	Odisha State Police	Repair &	17,44,60	Feb-21	17,44,6	0.00
2.2021	A	0.00	Housing Corporation	Renovation of Lectures Gallery-I	0.00		00	
1/18.06.	RUS	3,50	Odisha State Police	Purchase of 4		May-2	3,50,	0.00
2021	A	,000.00	Housing Corporation	nos. of AC		1	000.00	
2/15.07.	RUS	21,03	Executive Engg.	Construction of		Jun-21	21,03,	0.00
2021	A	,580.00	CPWD, Sambalpur	RAMP for disabled person at GM University 2nd installment)			580.00	
	RUS	86,41	Executive Engg.	Construction of		Jul-21	86,41,	0.00
	A	,220.00	CPWD, Sambalpur	G+1 floor over the OSOU office and Education dept. building (2nd installment)			220.00	
	RUS	355,77	Executive Engg.	Construction of		Aug-21	355,77	0.00
	A	,960.00	CPWD, Sambalpur	Administrative Building (2nd installment)			,960.00	
4/15.07.	RUS	6,00	Odisha State Police	Repair &		Sep-21	6,00,	0.00
2021	A	,000.00	Housing Corporation	Renovation of Conference Hall			000.00	
5/15.07.	RUS	16,66	Odisha State Police	Repair &		Oct-21	16,66,	0.00
2021	A	,116.00	Housing Corporation	Renovation of Library Building (1st installment)			116.00	
6/04.08.	RUS	100,00	Executive Engg.	Construction of		Nov-21	100,00	0.00
2021	A	,000.00	CPWD, Sambalpur	Admin Building (3rd installment)			000.00	
	RUS	79,89	Executive Engg.	Front Face of		Dec-21	62,41,	0.00
	A	,066.00	CPWD, Sambalpur	Heritage Building(2nd + 3rd installment)			066.00	
	RUS	22,53	Executive Engg.	Development of		Jan-22	22,53,	0.00

3/21-22

6/21-22

7/21-22

	A	,636.00	CPWD, Sambalpur	Play Ground (2nd installment)				636.00	
	RUS	47.03	Executive Engg.	Construction of G+1 over OSOU & Education Building (3rd installment)	Feb-22	20,40,	26,6		
	A	,000.00	CPWD, Sambalpur			030.00	2,970.00		
7/05.08.2021	RUS	49,76	Odisha State Police	Repair & Renovation of L.H. (I,II,III & Ekalavya Hostel)(2nd installment)	Mar-22	49,76,	0.00		
	A	,651.00	Housing Corporation			651.00			
9/03.01.2022	RUS	17,28	Odisha State Police	Extension of Pre-fab works at Library Building	Apr-22	13,98,	3,3		
	A	,100.00	Housing Corporation			019.00	0,081.00		
11/14.02.2022	RUS	21,71	Odisha State Police	Extension of Pre-fab works at 2nd Floor of Old Exam Hall above of Dr. Narayani Panda Centre (1st installment)	May-22	21,71,	0.00		
	A	,400.00	Housing Corporation		2	400.00			
12/14.02.2022	RUS	12,71	Odisha State Police	IT lab in the 1st floor of the Old Exam Building	Jun-22		12,7		
	A	,127.00	Housing Corporation				1,127.00		
13/13.03.2022	RUS	245,66	Executive Engg.	Construction of Admin Building (4th installment)	Jul-22	219,51	42,6		
	A	,408.00	CPWD, Sambalpur			,408.00	4,178.00		
Total		362,76,793.00				1041,51,945.00	999,71,086.00	0.00	

FOR THE YEAR 2022-23

Vr. No/Date	Sche me	Amt. Deposited (Rs.)	Name of the Executing Agencies against whom deposit was made	Name of the work for which deposit was made	Estimate d Cost (Rs.)	Monthly state ment of Ex penditur e required w.e.f. which month	UC received from Exe. Agencies in 2022-23	Balance of UC pending for receipt as on 31.03.2023	Remarks
11/12.10.2020	RUS A	26,37,720.00	Executive Engg. CPWD,	Construction of Toilet Block 3rd installment	77,58,000	Oct-22	0	19,46,000.00	

12/12.10. 2020	RUS A	90,01,840 .00	Sambal pur Executi ve Engg. CPWD, Sambal pur	Construction of Annexure Building at GM University 3rd installment	264,76,0 00.00	Oct-22	0.00	78,22,000. 00
		40,23,5 52.00	Odisha State Police Housing Corpora tion	Repair & Renovation of L.H. (I,II,III Hostel)(3rd installment)		Oct-22	9,10,4 96.00	31,13,0 56.00
		9,64,5 94.00	Odisha State Police Housing Corpora tion	Repair & Renovaton of Ekalavya Hostel (3rd installment)		Oct-22	-	9,64,5 94.00
		33,32,3 84.00	Odisha State Police Housing Corpora tion	Repair & Renovation of Library Building (2nd & 3rd installment)		Oct-22	8,73,1 23.00	24,59,2 61.00
		44,08,6 00.00	Odisha State Police Housing Corpora tion	Extension of Pre-fab works at 2nd Floor of Old Exam Hall above of Dr. Narayani Panda Centre (2nd & 3rd installment)		Oct-22	10,61,6 43.00	33,46,9 57.00
		3,48,9 99.00	Odisha State Police Housing Corpora tion	Addl. Works of Library Building		Oct-22	0	3,48,9 99.00
Total		116,39,56 0.00			342,34,0 00.00		2845262.0 0	97,68,000. 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 :-

OFFICE OF THE REGISTRAR, GANGADHAR MEHER UNIVERSITY,
SAMBALPUR

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No. 1303 /GMU

Dated the 28/03/2022

Sanction is hereby accorded for Rs. 1,41,02,705.00 (Rupees One crore forty one lakh two thousand seven hundred five) only in favour of the Odisha State Police Housing & Welfare Corporation Ltd. towards the estimated cost for construction of Boundary wall at New Campus, Gangadhar meher University from **Univ GIA Infrastructure grant.**

10/21-22

SI NO	NAME & DESIGNATION	ORDER NO DATE	BILL NO & DATE	PURPOSE	AMOUNT	NAME OF FUND
01	THE ODISHA STATE POLICE HOUSING & WELFARE CORPORATION LTD., BBSR-22		3272/OPHWC/ DT.22.03.2022 OTH-2020-0220	Construction of Boudary Wall (Final Instalment of Estimated Cost)	1,41,02,705.00	UNIV GIA Infrastructure Grant

GT. TOTAL:- Rs. 1,41,02,705.00

RUPEES ONE CRORE FORTY ONE LAKH TWO THOUSAND SEVEN HUNDRED FIVE ONLY.

, By the order of Hon'ble Vice Chancellor

Vdm
28/03/2022

REGISTRAR

GANGADHAR MEHER UNIVERSITY
SAMBALPUR

Memo No. 1304 /GMU

Dated the 28/03/2022

Copy to the Vice Chancellor & Registrar's Guard File./COF/Accountant/
Cashier for information and necessary action.

Vdm
28/03/2022

REGISTRAR

GANGADHAR MEHER UNIVERSITY
SAMBALPUR