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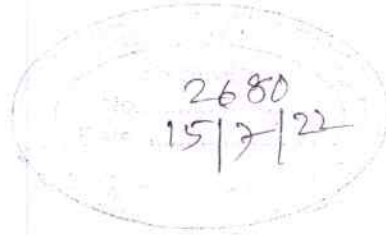
महानिदेशक, लेखापरीक्षा (केंद्रीय) का कार्यालय, हैदराबाद
शाखा कार्यालय: ओडिसा, भुवनेश्वर
OFFICE OF THE DIRECTOR GENERAL OF AUDIT
(Central), HYDERABAD,
BRANCH OFFICE: ODISHA, BHUBANESWAR

✓ No. CRA-V/ IR No.16/(2022-23)/159

Dtd:21.06.2022

To

The Principal,
Regional Institute of Education (NCERT),
Sachivalaya Marg, Bhubaneswar-751022
(Odisha)




Sir/Madam,

I am to forward herewith the Inspection Report No.16/2022-23 on the accounts of your establishment for the period from 2020-21 to 2021-22 along with Financial Audit. Reply to the Inspection Report may please be furnished through the Joint Director, NCERT, Sri Aurobinda Marg, New Delhi-110016 within one month from the date of its issue. Kindly acknowledge the receipt of the Inspection Report.

Sl.No	IR.No/years	Paras Settled.
1	58/2006-07	23
2	26/2013-14	5
3	27/2016-17	2(a),3(i),(ii),(iii),5,6,7,8,9,10
4	28/2017-18	2,4
5	08/2020-21	TAP-2,3,5,6,9,10,11(CAP-4,5)

Yours faithfully,


Senior Audit Officer/CEA

Memo No. CRA-V/ IR No.16/ (2022-23)/...

Dtd:...

Copy together with a copy of the IR forwarded to the Joint Director, NCERT, Sri Aurobinda Marg, New Delhi-110016 for information and necessary action. Special attention is invited to the irregularities pointed in Paragraphs for necessary action. The compliance for the above IR when received may please be forwarded to this office along with comments, if any.


Senior Audit Officer/CEA

Memo No. CRA-V/ IR No.16/ (2022-23)/...

Dtd:...


Copy together with a copy of the IR forwarded to the Addl. Secretary to Govt. of India, Ministry of Education, 103-D, Shastri Bhawan, New Delhi-110002 for information and necessary action.

Senior Audit Officer/CEA

Memo No. CRA-V/ IR No.16/ (2022-23)/...

Dtd:...

Copy together with a copy of the IR forwarded to the Director (AMG-I), O/o the Director General of Audit, (Home, Education and Skill Development), DGACR Building, Indraprastha Estate, New Delhi-110002 for information and necessary action.


Senior Audit Officer/CEA

लेखा अधिकारी / ACCOUNTS OFFICER
क्षेत्रीय शिक्षा संस्थान
REGIONAL INSTITUTE OF EDUCATION
O/o the Regional Institute of Education (AU-II) Complex, 4th Floor, Odisha, behind Nirman Society, Chit.
5, Bhubaneswar, Odisha, India. Ph:-(0674)2531406, Fax:-(0674)2395864, E-mail:-
N.C.E.R.T., BHUBANESWAR


PRINCIPAL
Regional Institute of Education
भुवनेश्वर / Bhubaneswar-751

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PART-I- (Introduction)

The audit of office of the REGIONAL INSTITUTE OF EDUCATION (NCERT) BHUBANESWAR was conducted from 30/05/2022 to 03/06/2022 by the following members of field audit party of office of the Branch: DGA (Central), Hyderabad at Bhubaneswar.

Name	Designation	Member from	Member till
DILLIP KUMAR MOHANTY	Senior Auditor	17/05/2022	30/09/2029
Sanjib Mishra	Senior Audit Officer	24/04/2022	30/06/2032
Debasish Mishra	Assistant Audit Officer	24/04/2022	31/10/2026
Petrus Ekka	Assistant Audit Officer	24/04/2022	31/03/2025

The audit was supervised by the following officers.

Name	Designation	Effective from	Effective to
Sanjib Mishra		24/04/2022	

1	Name of the accounts audited	Principal, Regional Institute of Education (NCERT) Bhubaneswar. Phone No. -2541409 Email- riebsr@nic.in
2	Period of accounts audited	Compliance audit -2020-21 and Financial Audit- 2021-22
3	Time taken for audit	30.05.2022 to 03.06.2022
4	Name and designation of the Head of the office	Professor P.C.Agrawal, Principal
5	Name and designation of next higher authority	Professor Shridhar Srivastava, Joint Director (NCERT), New Delhi.
6	Name of the Drawing & Disbursing Officer and charge of accounts during the period of audit	Sri J.S Kshetry, Accounts Officer (From 01.04.2020 to 22.03.2021) Sri Shrikumar Tripathy (From 23.03.2021 to till date)
7	Scope of audit	A test check and general examination of accounts, transaction and activities pertaining to the period cover under audit under section 19(2) of C&AG's (DPC) Act 1971.

1.1 Introductory:

Regional Institute of Education, Bhubaneswar is one of the five such institutes under NCERT in the country. The institute provides pre-service and in-service teacher training course like integrated BSc-BED, two years BED and two years MED. courses. It is also the nodal centre of Phd in Education under Utkal University. Apart from this it imparts educational support to the states of eastern region in the field of educational research, training, extension and development.

1.2 Scope of Audit: The compliance audit and financial audit of the accounts of the Principal Regional Institute of Education, Bhubaneswar was conducted under Section 19 (2) of the C&AG's DPC Act 1971 in accordance with the applicable Auditing Standards. The compliance audit was conducted covering the period from April 2020 to March 2022 with test check of records and financial audit was conducted for the financial year 2021-22.

1.3 Criteria: The compliance audit findings have been benchmarked against the criteria derived from the General Financial Rules (GFR), FRSR, Receipt & Payment Rules and

Guidelines, Orders, Instructions, Circulars etc. issued by Government of India from times to times.

1.4 Audit Sampling: The months of March 2021 and March 2022 were selected for detail check of vouchers on the basis of highest magnitude of expenditure. Regarding other fields, the audit was conducted as per the samples selected from the audit universe incorporated in this report.

1.5. Entry & Exist Conference: An Entry Conference was conducted on 30 May 2022 with the Principal Regional Institute of Education, Bhubaneswar where the objective, scope and methodology of the audit were discussed. Audit findings were discussed on the Exit Conference held on 03 June 2022 with the Principal Regional Institute of Education, Bhubaneswar. Replies to the audit observations are duly incorporated at appropriate places in the report.

भाग-2

PART-II

(Audit Findings)

भाग-2अ

PART-II-(A)

(Significant Audit Findings)

-Nil-

भाग-2ब

PART-II-(B)

(Other incidental Audit Findings)

Reference Number: OBS-318989

2. Subject: Non-forfeiture of performance guarantee of Rs. 37.50 lakh

The work construction of "200 bedded Girls Hostel" inside RIE campus was administratively approved for Rs. 14.38 crore. The work was executed by CPWD under deposit work basis. The work was awarded under Agreement 35/CE (EZ-V)/EE/BCD-III/2018-19 scheduled to be completed by January 2020 at an agreement value of Rs. 749.44 lakh.

It was noticed that the work was not completed by the scheduled completion period and as per minutes of review meeting the work was rescheduled to be completed and handed over by January 2022. The agency had stopped the work since August 2021 with expenditure of Rs. 39738114.00 (December 2021) and requested CPWD to close the contract. However no final action had been taken by the CPWD authority for retender of the work till May 2022. As per General Conditions of contract, In the event of the contract being determined or rescinded under provision of any of the Clause/Condition of the agreement, the performance guarantee shall stand forfeited in full and shall be absolutely at the disposal of the President of India (1-iv). Further as per stipulations under MOU between RIE & CPWD, compensation levied by CPWD on the contractor for delayed completion of work shall be credited to the RIE account and will be adjusted against the liabilities of CPWD (clause-14).

Despite default in fulfilling the contractual obligation, Performance guarantee of Rs. 3750000.00 (FDR No-38188542914 dated 15 January 2019 of SBI) was not forfeited and credited to RIE account till date of audit (May 2022). Apart from this no penalty had been imposed upon the defaulting agency.

In reply it was stated that as per observation of audit CPWD would be intimated accordingly. Performance Guarantee may be forfeited as per provision of the agreement alongwith imposition of penalty and the same may be intimated to audit with supporting documents.

Reference Number: OBS-318972

3. Subject: Loss of revenue of Rs. 27.04 lakh

General Financial Rules 2017, Rule-229(iv), stipulates that all autonomous bodies, new or already in existence should be encouraged to maximize generation of internal resources and efficiency.

Regional Institute of Education (RIE), Bhubaneswar had rented a building for different activities. Details are given below for different activities.

एन.सी.ई.आर.टी., भुवनेश्वर

N.C.E.R.T., BHUBANESWAR

प्रधान/ PRINCIPAL
Regional Institute of Education
भुवनेश्वर/ Bhubaneswar-751022

लेखा अधिकारी/ ACCOUNTS OFFICER

क्षेत्रीय शिक्षा संस्थान

REGIONAL INSTITUTE OF EDUCATION

एन.सी.ई.आर.टी., भुवनेश्वर

N.C.E.R.T., BHUBANESWAR

Sl. No	Name of the lessee	Purpose	Lease Agreement date	Validity	Area	
1	State Bank of India	Branch & ATM	no lease deed was executed till date	00	310.70 sqft.	2616711.00
2	BSNL	Mobile BTS GBT	21 April 2012	06 years	875 sqft. (Land)	86895.00
Total						2703606.00

Audit noticed that one bank and ATM counter (SBI) is operating in the premises of the institute since September 1981 without charge of any rent till March 1999. Subsequently RIE charged monthly rent of Rs. 2500/- since 1st April 1999 without execution of any lease deed agreement. Later on the institute demanded revised enhanced monthly rent @ Rs. 42021.00 with effective from 1st April 2011. The fact remained that this enhanced rent was demanded without execution of any lease deed agreement and as a result of which the bank did not pay the revised rent till December 2014. As per rent calculation of CPWD, RIE again demanded revised rent of Rs.52526.00 (Bank- Rs. 50 147.00 and ATM- Rs. 2379.00) from January 2015. However SBI started to pay the revised rent from 1st January 2015 @ Rs. 42021.00 (old rate) instead of paying the enhanced rent of Rs. 52526.00. More over no lease deed was also executed with the lessee and due to which the SBI continued to pay the old rent @ Rs. 42021.00 per month till date of audit. As per available information, rent of Rs. 2616711.00 was outstanding against SBI as on April 2021.

Similarly the lease deed agreement with BSNL was drawn for a period of six years with monthly fixed rent of Rs. 1750.00. Though the said agreement had been expired since 20 March 2018, no fresh agreement was executed between the two parties till date of audit and the lessee (BSNL) continued in its business without payment of any revenue to RIE since January 2019. As per demand letter of the institute, revenue of Rs. 86895.00 was due on the lessee as on August 2021. Moreover no demand was raised by RIE from September 2021 till date (May 2022) due to no agreement in force.

Thus execution of lease deed agreement which is a vital aspect was not adhered to by the lesser, as a result of which no legal action could be initiated against the lessee. This resulted in loss of revenue of Rs. 2703606.00.

In reply it was stated that the management is in process to execute lease deed agreement with BSNL and SBI at an earliest date.

However final measures taken in this regard may be intimated to audit.

Reference Number: OBS-318772

4. Subject: Unclaimed Security Deposit lying for more than three accounting years.

As per rule 189 of Receipt and Payments Rules 1983, all deposits or balances in excess of Rs. 25, unclaimed for more than three complete accounting years shall be credited to the Government account and such unclaimed disposal should be taken as miscellaneous receipt. Checking of Security Deposit (SD) ledger and related records for the year 2005-06 to 2017-18, it was revealed that SD to the tune of Rs.438219.00 is lying unclaimed for more than three consecutive financial year as on date of audit.

In reply it was stated that as per observation of audit, necessary steps would be taken to credit the unclaimed account in to institute account.

Steps may be taken to credit the same into Government account as "lapsed Deposit" under intimation to audit.

Reference Number: OBS-318355

5. Subject: Excess payment of Rs.1,47,000/- towards Electric Meter rent.

The energy connection at Regional Institute of Education, Bhubaneswar was renewed and installed in March 2005. As provisioned, electric meter rent was to be charged for a period of 60 months from the date of installation. However it was noticed that monthly meter rent of Rs. 1000/- per month was charged in the monthly energy bills by the energy supply agency.

लेखा अधिकारी / ACCOUNTS OFFICER

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N.C.E.R.T., BHUBANESWAR

प्रमुख / PRINCIPAL
क्षेत्रीय शिक्षा संस्थान
Regional Institute of Education
भुवनेश्वर / Bhubaneswar-751022

against consumer No-80000011686 till date of audit. As such the rent should be charged to February 2010 but the same was charged in the monthly energy bills till May 2022. As a result of which there was excess payment of Rs. 1,47,000/- (from March 2010 to May 2022 = 147 months) towards meter rent.

In reply it was stated that as per observation of audit, the issue would be taken up with TPCODL to settle as early as possible.

The extra payment made towards meter rent may be adjusted or reimbursed by the TPCODL to abide with the provision and related documents may be furnished to the audit.

Reference Number: OBS-317624

6. Subject: Non renewal of vehicle insurance.

As per Government Rules, insurance is mandatory for all vehicles plying on public roads in India. It was noticed that the insurance of an Ambassador car bearing Regn. No. OR02AD2414 has been expired since 22-10-2021. However the vehicle is used in the Regional Institute of Education, Bhubaneswar and plying without a valid insurance in force violating Government MV rules.

In reply it was stated that due to non availability of new insurance rate for 15 years old vehicle, the insurance was not done. However the insurance would be renewed within one week.

The same may be done within the stipulated time under intimation to audit along with supporting documents.

7. Comments on accounts

Reference Number: OBS-318942

7.1 Subject: Understatement of receipts by Rs. 3.54 lakh.

As provisioned security deposits/earnest money realized from contractors/suppliers if remained unclaimed for more than three accounting years should be treated as "lapsed deposits". A sum of Rs. 3,54,219.00 realized from various agencies during the period 2005-06 to 2016-17 should be taken as deposits, since the amount remained unclaimed for more than three accounting years.

This resulted in understatement of receipts and consequently understatement of income by Rs. 3.54 lakh.

In reply it was stated that the same would be taken to institute account. The same may be done at earliest under intimation to audit.

Reference Number: OBS-318955

7.2 Subject: Understatement of Capital work in progress.

Against total deposit of Rs. 1,50,61,34,90.00 with CPWD for two works (C/O New Girls Hostel & C/O Open Auditorium) there was an expenditure of Rs. 3,98,52,414.00 (Form-65/ December 2021). However the above expenditure was not shown under capital work in progress in "statement of assets" (Annexure-1/ schedule 4(a)). This resulted in understatement of capital work in progress by Rs. 3,98.52 lakh.

In reply it was stated that after completion of the work, the total expenditure would be booked under asset. The reply is not tenable since the progressive expenditure should be booked under capital work in progress.

लेखा अधिकारी / ACCOUNTS OFFICER
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REGIONAL INSTITUTE OF EDUCATION
एन.सी.ई.आर.टी., भुवनेश्वर
N.C.E.R.T., BHUBANESWAR

प्राचार्य / PRINCIPAL
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Regional Institute of Education
भुवनेश्वर / Bhubaneswar-751022

Reference Number: OBS-318761

7.3 Subject: Under statement of liability by Rs. 2.17 lakh (Annexure-9).

A purchase order was placed for purchase of EPSON CIS Sheet Fed & Flat Bed scanner and hp HP 12A Black Original Laser Jet Toner Cartridge Class OEM and HP 88A Black Original Laser Jet Toner Cartridge Class OEM between 22 March 2022 to 24 March 2022. The invoice for a total amount of Rs. 217045.00 was raised by the agency on 24 March 2022 and the materials were received on 25 march 2022. However the said amount was not included in the liabilities and Provisions (Annexure-9) of the financial year 2021-22. This resulted in understatement of liabilities & provision by Rs. 2.17 lakh.

Reference Number: OBS-317983

7.4 Subject: Non preparation of annual accounts in format prescribed by Min. of Education.

The institute has not drawn its accounts in the format as prescribed by the Ministry of Education. Balance sheet and Income & expenditure account were also not prepared. In reply it was stated that RIE Bhubaneswar is preparing only the R&P account. The Balance sheet, income & expenditure account is being prepared by NCERT, New Delhi in consolidated format.

However, necessary clarification may be obtained from NCERT, New Delhi regarding non maintenance of accounts as prescribed by the Ministry of Education and the same may be intimated to audit.

7.5- Comments on Internal Audit system/control, verification of physical assets are as per **Annexure-I**

भाग-3

PART-III

(Follow up on findings outstanding of previous Inspection Reports)

Sl No.	IR No./Year	Paras outstanding	Para settled	Paras remained outstanding.
1	58/2006-07	23	23	Nil (IR Closed)
2	26/2013-14	5	5	Nil (IR Closed)
3	64/2015-16	2	-	2
4	27/2016-17	2(a),3(i)(ii)(iii),4,5,6,7,8,9,10	2(a),3(i)(ii)(iii),5,6,7,8,9,10	4
5	28/2017-18	2,3,4	2,4	3
6	08/2020-21	Transaction Audit Paras- 2,3,4,5,6,7,8,9,10,11	Transaction Audit Paras- 2,3,5,6,9,10,11	4,7,8
		Certification Audit Paras-4,5	Certification Audit Paras-4,5	Nil

भाग-4

PART-IV (Best Practice)

-Nil-

भाग-5

PART-V (Acknowledgement)

The audit team acknowledged the cooperation and support extended by the principal, Regional Institute of Education (NCERT), Bhubaneswar and his staff by producing relevant records and providing logistic support for smooth conduct of audit.

खा.अ.अ.अ. / ACCOUNTS OFFICER
क्षेत्रीय शिक्षा संस्थान
REGIONAL INSTITUTE OF EDUCATION
एन.सी.ई.आर.टी., भुवनेश्वर
N.C.E.R.T., BHUBANESWAR

प्राचार्य / PRINCIPAL
क्षेत्रीय शिक्षा संस्थान
Regional Institute of Education
भुवनेश्वर / Bhubaneswar-751022

व. लेखापरीक्षा अधिकारी / सीईए

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Annexure-I

1. Adequacy of Internal Audit System:

The Internal Audit of the institution was conducted upto the financial year 2016-17 by the internal audit wing of Hqrs. NewDelhi.

2. Adequacy of Internal Control System:

The Internal Control System was not adequate as internal audit of the unit was not conducted since 2017-18. Moreover provision on liabilities were not charged properly.

3. System of Physical verification of fixed assets:


Physical verification of Fixed Assets for the year 2021-22 was not conducted.


4. System of Physical verification of inventory:


Physically verification of inventories for the year 2021-22 was conducted.

5. Regularity in payment of statutory dues:

The organisation is regular in depositing the statutory dues with appropriate authorities.


Senior Audit Officer


लेखा अधिकारी / ACCOUNTS OFFICER
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एन.सी.ई.आर.टी., भुवनेश्वर
N.C.E.R.T., BHUBANESWAR


DIR/CEA
प्राचार्य / PRINCIPAL
क्षेत्रीय शिक्षा संस्थान
Regional Institute of Education
भुवनेश्वर / Bhubaneswar-751022

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Annexure-1

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The organisation is regular in depositing the statutory dues with appropriate authorities.


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DIR/CEA


प्राचार्य/ PRINCIPAL
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मुख्याधिकारी / ACCOUNTS OFFICER
क्षेत्रीय शिक्षा संस्थान
REGIONAL INSTITUTE OF EDUCATION
एन.सी.ई.आर.टी., भुवनेश्वर
N.C.E.R.T., BHUBANESWAR

निरीक्षण रिपोर्ट संख्या:- 16/2022-23

Inspection Report No. 16/2022-23

FV-14321

भाग-1

PART-I- (Introduction)

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Name	Designation	Member from	Member till
DILLIP KUMAR MOHANTY	Senior Auditor	17/05/2022	30/09/2029
Sanjib Mishra	Senior Audit Officer	24/04/2022	30/06/2032
Debasish Mishra	Assistant Audit Officer	24/04/2022	31/10/2026
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The audit was supervised by the following officers.

Name	Designation	Effective from	Effective to
Sanjib Mishra		24/04/2022	

1	Name of the accounts audited	Principal, Regional Institute of Education (NCERT) Bhubaneswar. Phone No. -2541409 Email- riebbbsr@nic.in
2	Period of accounts audited	Compliance audit -2020-21 and Financial Audit- 2021-22
3	Time taken for audit	30.05.2022 to 03.06.2022
4	Name and designation of the Head of the office	Professor P.C.Agrawal, Principal
5	Name and designation of next higher authority	Professor Shridhar Srivastava, Joint Director (NCERT), New Delhi.
6	Name of the Drawing & Disbursing Officer and charge of accounts during the period of audit	Sri J.S Kshetry, Accounts Officer (From 01.04.2020 to 22.03.2021) Sri Shrikumar Tripathy (From 23.03.2021 to till date)
7	Scope of audit	A test check and general examination of accounts, transaction and activities pertaining to the period cover under audit under section 19(2) of C&AG's (DPC) Act 1971.

1.1 Introductory:

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1.3 Criteria: The compliance audit findings have been benchmarked against the criteria derived from the General Financial Rules (GFR), FRSSR, Receipt & Payment Rules and

SPEED POST



राष्ट्रीय शैक्षिक अनुसंधान
और प्रशिक्षण परिषद्



NATIONAL COUNCIL OF EDUCATIONAL
RESEARCH AND TRAINING



**INTERNAL AUDIT CELL
ACCOUNT BRANCH**

F.No.1-22/2014/IAC/Acs./RIE Bhubaneswar

Dated: December 17, 2020

To,

The Principal,
Regional Institute of Education,
Sachivalaya Marg,
Bhubaneswar - 751022.

Subject: - Audit Report of RIE Bhubaneswar for the period of 2017-18 to 2019-20 - Regd.

Sir,

This has reference to letter No CRA-V/प्रतिवेदन सं. 08/2020-21/339 Dated 22nd October 2020, received from Office of the Director General of Audit (Central), Hyderabad, forwarding a copy of the Inspection/Audit Report on the accounts of RIE Bhubaneswar for the period of 2017-18 to 2019-20

In this connection, it is stated that the compliance report on each and every audit para may be submitted to Office of the Director General of Audit (Central), Hyderabad, Bhubaneswar Branch, under intimation to Internal Audit Cell, NCERT by 11th January 2021.

A/c
Sr. Acctt.

(R. K. Nayak)
Chief Account Officer

Copy to: Deputy Secretary, RIEFA Section for information.

(R. K. Nayak)
Chief Account Officer

Encl: As above

लेखा अधिकारी / ACCOUNTS OFFICER
क्षेत्रीय शिक्षा संस्थान
श्री अरविन्द मार्ग, नई दिल्ली-110016
दूरभाष: 26560620, 26566360 फ़ैक्स: 91-11-26868419
तार: शिक्षाशोध

प्राचार्य / PRINCIPAL
क्षेत्रीय शिक्षा संस्थान
Regional Institute of Education
भुवनेश्वर / Bhubaneswar-751022

SRI AUROBINDO MARG, NEW DELHI-110016
PHONE: 26560620, 26566360 FAX:91-11-26868419
GRAMS : EDUSEARCH



महानिदेशक, लेखापरीक्षा (केन्द्रीय) का कार्यालय, हैदराबाद
शाखा कार्यालय: आडिनी, भुवनेश्वर
OFFICE OF THE DIRECTOR GENERAL OF AUDIT
(Central), HYDERABAD,
BRANCH OFFICE: ODISHA, BHUBANESWAR

जापन सं. CRA-V/प्रतिवेदन सं. 08/2020-21/

दिनांक: 22.10.2020

To

The Principal
Regional Institute of Education (NCERT),
Sachivalaya Marg, Bhubaneswar- 751022.

Sir/Madam,

I am to forward herewith the Inspection Report No 08/2020-21 on the accounts of your establishment for the transaction audit for period from 2017 to 2020 and for Financial audit for the period 2019-20. Reply to the Inspection Report may please be furnished through The Director, NCERT, Sri Aurobindo Marg, NCERT Campus, Adchini, New Delhi, Delhi- 110016 within one month from the date of its issue. Kindly acknowledge the receipt of the Inspection Report. The following paras of old Inspection Reports may be treated as settled.

Sl No	IR No/Year	Para Settled
1.	58/2006-07	8
2.	26/2013-14	9
3.	64/2015-16	3,5(i)(ii)
4.	27/2016-17	2(b)
5.	28/2017-18	5(i)(ii), 6

भवदीय

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व. लेखापरीक्षा अधिकारी/CRA-V

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जापन सं. CRA-V/प्रतिवेदन सं. 08/2020-21/339

दिनांक: 22.10.2020

Copy together with a copy of the IR forwarded to The Director, The Director, NCERT, Sri Aurobindo Marg, NCERT Campus, Adchini, New Delhi, Delhi- 110016 for information and necessary action. The compliance for the above IR when received may please be forwarded to this office along with comments, if any.

भवदीय

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व. लेखापरीक्षा अधिकारी/CRA-V



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5/12/2020

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CAP

4450/CMO
9/12/2020

Sr. Acc. Audit

9/12/2020

10/11/2020

O/o the Deputy Director of Audit (CRA), AG Office Complex, 4th Floor, Odisha, Unit-5, Sachivalaya Marg, Bhubaneswar-751001, Telephone:- (0674) 2531406, Fax:- (0674) 2395864, E-mail: ddera.cab@gmail.com

लेखा अधिकारी / ACCOUNTS OFFICER
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REGIONAL INSTITUTE OF EDUCATION
एन.सी.ई.आर.टी., भुवनेश्वर
N.C.E.R.T., BHUBANESWAR

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Regional Institute of Education
भुवनेश्वर / Bhubaneswar-751022

SK. Guldeep

प्रतिवेदन संख्या- 08/2020-21
Inspection Report No- 08/2020-21

Name & Address of the accounts audited	The Principal, Regional Institute of Education, Bhubaneswar
Period of the accounts audited	2017-18, 2018-19 and 2019-20
Time taken for audit	22-09-2020 to 01-10-2020(9 days) along with financial audit for 2019-20
Name & Designation of head of the Office	K. B. Rath, Principal (during 01-04-17 to 24-04-17) P. C. Agrawal, Principal (From 25-04-17 till date)
Name & Designation of next higher authority	Director, NCERT
Name & Designation of the officer-in-charge of Accounts (DDO)	P. K. Rai, SO (I/c ACO) (during 01-04-17 to 24-04-17) J. S. Kshetry, AO (From 25-04-17 till date)
Name of the officers who audited the accounts	Sri Debasish Mishra, AAO Sri Akshaya Kumar Nayak, AAO
Name of the reviewing officer	Sri Jadabendra Sahoo, Sr. AO
Scope of audit	A test check and general examination of accounts records pertaining to the period covered under audit u/s 19(2) of C & AG's (DPC) Act, 1971 in accordance with the applicable Auditing Standards.


PART-I-Introduction

1.1 Regional Institute of Education, Bhubaneswar is one of the five such Institutes of NCERT in the Country. NCERT provides academic and technical support to the Institute.

1.2 **Criteria:** Orders & Circulars issued by the Ministry of Education, Ministry of Finance and DOPT Circulars, GFR, FRSR (T.A, LTC Rules etc.) from time to time.

1.3. **Audit Sampling:** Detail audit for the month of January & June 2020 was conducted as the volume of expenditure was highest for the respective years.

1.4. **Entry & Exit Conference:** Audit has been conducted in accordance with the applicable auditing standard of C & AG of India. An entry conference was conducted on 21-09-2020 with the Principal, RIE, Bhubaneswar where the objective, scope and methodology of audit were discussed. Audit findings were discussed at an exit conference held on 01-10-2020. Replies were duly incorporated at appropriate places.


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PART-II- Audit Findings

Part IIA
- NIL -

Part IIB

2. Non review of old outstanding security deposits

At the close of each year outstanding security deposits are required to be reviewed and those lying unclaimed for more than three complete accounts years are to be taken as receipt of the Institute. It was seen that at the end of the year 2019-20, security deposits of 21 agencies amounting to Rs.3,66,719 pertaining to the period from 2006 to 2016 were not taken as receipt of the Institute though these are already more than three years old.

It was stated in reply that all old security deposits would be reviewed and action would be taken within two months. These security deposits may be taken as receipt of the Institute and compliance reported to audit.

3. Excess deposit of funds with CPWD

As per para 3.4 (2) of CPWD Works Manual, in case of deposit works of autonomous bodies, 33.3 per cent of the estimated cost of the work is to be realized before execution of work which is to be adjusted at the last stage of execution. Expenditure incurred on the execution of work is to be realized from the client department through monthly bills with rendering monthly accounts on the progress of the work.


Check of records of three works entrusted to CPWD revealed that excess fund of Rs.364.51 lakh as detailed below was deposited with CPWD by the Institute without considering the estimated cost of the works as well as the utilization certificates furnished by CPWD.

It was stated in reply that funds were deposited to avoid the lapse of budget provision. The reply is not acceptable as excess deposit of funds resulted in blockage of Institute funds with CPWD without any substantial physical progress in execution of the work. Further, budget estimates may be prepared in a realistic manner to avoid unnecessary savings.



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Regional Institute of Education
भुवनेश्वर/ Bhubaneswar (in lakh)


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Name of the work	Estimated cost of the	33.3% of estimate	Excess Funds Incurred	Funds required to	actually	Excess funds
				751022		

	work	cost	upto 19-20	be deposited	deposited with PWD	deposited
1	2	3	4	5 (3+4)	6	7
Constn. of 200 bedded Girls' Hostel	1437.73	478.76	151.40	630.16	931.32	301.16
Constn. of Canteen near DM School, cycle stand	58.28	19.41	0.69	20.10	58.28	38.18
Constn. of open auditorium at DM School	139.45	46.44	Nil	46.44	71.61	25.17
Total						364.51

4. Excess expenditure on purchase of computers Rs.46,800


Requirement of assets are to be assessed in advance before initiating any proposal for procurement so that procurements can be made in bulk to avoid split up of purchases. Council approved for purchase of different items through GeM vide no.3-46/2017-18/S&S dated 12.11.2018 in which Rs.45.00 lakh was allocated for purchase of computers. As per the approval, desk computers were to be purchased with specification of HP/ Dell with intel core i7-8700k (3.2 GHZ, 8 MB cache, 6 cores) window professional etc. Accordingly 50 computers at the rate of Rs.59,990 were purchased through GeM for which sanction was given on 11.1.2019 and payment of Rs.29,99,500 was made to the supplier on 31.1.2019

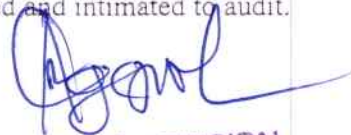
Further check of records disclosed that requirement of total number of computers in all the departments was not assessed while purchasing of 50 computers. Again, proposal for purchase of another 24 nos. of desktop computers was initiated to exhaust the balance fund of Rs.15,00,500 on 28.2.2019. Sanction of Rs.14,86,560 was given on 5.3.2019 and 24 computers at a higher rate of Rs.61,940 were purchased through GeM and payment of Rs.14,86,500 was made to the supplier on 29.3.2019.

Thus, procurement of 24 computers at a later stage resulted in excess expenditure of Rs.46,800 $\{(61,940 - 59,990) \times 24\}$ which could have been avoided.

It was stated in reply that as this was the GeM purchase, the rates varied. The reply is not tenable as procurement was made without assessment of total requirement of all the departments and further purchase just after one month led to excess expenditure.

View of higher authority may be obtained and intimated to audit.


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5. Irregular continuation in the post of Marketing Executive

As per the sanctioned strength of the Institute, there is no post of Marketing Executive. It was however, seen that Shri R N Tripathy was continuing in this post on transfer from RPDC, Guwahati since December 2013 which is highly irregular as well as unauthorized. It was stated in reply that the matter had already been intimated to the council.

Specific approval from the council may be obtained to regularize the post and compliance reported to Audit.

6. Purchase of food items on irregular bills amounting to Rs.1,43,815/-

Rule 46 of Central GST Rules 2017, *inter alia*, mentions the following regarding invoice: -

Tax invoice. - Subject to rule 54, a tax invoice referred to in section 31 shall be issued by the registered person containing the following particulars, namely, - (k) taxable value of the supply of goods or services or both taking into account discount or abatement;(l) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);(m) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess).

Scrutiny of records revealed that the Principal, Regional Institute of Education (RIE), Bhubaneswar purchased food items (HSN Code 996331) amounting to Rs. 92775 on 31.12.2019 and Rs. 51040 on 12.02.2020 (Totalling Rs. 143815) from Sujata Sahoo, Bhubaneswar (GSTN 21 KLEPS7474B1ZY). As per the CGST Rule quoted above, the tax invoice was to be issued by the supplier showing the taxable value, rate of tax and amount of tax charged. But it was seen from the invoices that above details were not mentioned. The supplier has also not collected any tax on these bills. As per Notification No. 46/2017-Central Tax (Rate), the tax rate on HSN Code 996331 is 5 per cent (CGST 2.5 and SGST 2.5). Amount of GST on the above two bills amounted to Rs. 7191. As the tax rate and amount of tax are not mentioned on the above two bills and tax has not been collected, they are considered irregular. Hence these two purchases are irregular and needs to be reversed from the books of account of the Institute.


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It was stated in reply that the vendor is a composite tax payer which was found to be false from the GST website. (2) GST Rules are lenient in case of educational institute like RIE, Bhubaneswar.

However, the reply is not tenable to audit and it is suggested to collect proper GST Bill from every purchase of Goods and Services as far as possible.

7. Vehicle Registration expired

The Central Motor Vehicles Act makes it mandatory for all private vehicles to be re-registered after 15 years from the date of original registration. Post which, the registration can be renewed in an interval of 5 years as long as it is considered safe and roadworthy by the RTO.

It is noticed from the Vehicle log book of the Principal, RIE, Bhubaneswar that the staff car bearing Regn. No. OR02AD 2414 was initially registered on 30-11-2004 and the registration has been expired from 01-12-2019. However, the vehicle is being used without any re-registration beyond its expiry date. This attracts fine/penalty as per RTO Rules.

It was stated in reply that the Institute has tried to contact RTO office many times but the RTO could not be available for re-registration of the vehicle.

Reply is not tenable to audit as plying a vehicle without valid registration is not allowed and hence it is requested to re-register the vehicle immediately under intimation to audit.

8. Non-condemnation of Goods to the tune of Rs.3049293/-

Rule 196 of GFR envisages that (i) an item may be declared surplus or obsolete or unserviceable if the same is of no use to the Ministry or Department. The reason for declaring the item surplus or obsolete or unserviceable, should be recorded by the authority competent to purchase the item. The detailed procedure has been described in GFR.

During the verification of stock register of the Principal, RIE, Bhubaneswar, it was observed that damaged or unserviceable costing Rs.30,49,293 has not been disposed off. Delay in condemnation of these items will depreciate the value.

It was stated in reply that due to shortage of staff and natural calamities the old items could not be disposed off and assured that the work would be done on priority basis. Action taken in this regard may be intimated to audit.


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9. Infructuous expenditure Rs. 1,88,000/-

Regional Institute of Education, Bhubaneswar is a very old and famous institute, situated in a prime location which hardly needs a big signboard to show its existence.

However, it was noticed from the records that one LED Signboard was installed in office costing Rs. 1,88,000/- including installation charges Rs.70,000/- on date 28-03-2019. The board was damaged just after one month of installation in *Fani* cyclone on date 03-05-2019.

The vendor had given one-year warranty on the Board from the date of installation as mentioned in their Bill. But the Principal has not contacted the vendor after its damage to claim warranty till date.

It was stated in reply that the board was installed by the demand of staff. And as it was totally damaged in the severe cyclone, the institute has not claimed warranty.

However the reply was not tenable to audit as there was no such condition in warranty not to repair/replace in case of cyclone. It is suggested to contact the vendor and request to make good the loss.


10. Non-operation of Flexi Accounts resulting in loss of interest


As per the provision under stipulation, Flexi Accounts should be opened by each Department in the accredited bank taking into account the monthly average balance as well as yearly transaction with the bank to earn higher rate of interest.

Scrutiny of Cash Book, Pass Book and related records produced to audit, revealed that RIE, Bhubaneswar is operating its departmental transaction in shape of saving account in State Bank of India, RIE Campus keeping an average monthly balance of Rs.147.56 lakh in the year 2017-18, Rs.273.67 Lakh during 2018-19, Rs. 209 lakh during 2019-20, (*Annexure -A*) in the accredited bank on which the unit is earning interest at the rate of four to five per cent instead of higher interest on flexi account. It was further revealed that no such negotiation was so far made with the accredited bank to open such accounts as of the date of audit. As a result, the Institute is being sustaining huge loss towards interest.

The Institute stated in reply that no such direction is received from NCERT and they will ask for permission to open a flexi account.

Action taken in this regard may be intimated to audit.


Principal / PRINCIPAL
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NCERT BHUBANESWAR

11. Inordinate delay in construction of Girls Hostel and blockage of funds

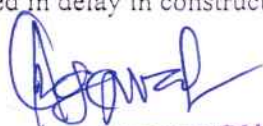
Availability of space and infrastructure is a pre-requisite before entering into contract, Sec 15.1.2 of works manual provides that before approval of Notice inviting tender, availability of clear site, approval of local bodies and lay out plan for all services is desirable.

As per Govt.orders AA for works should be given in two stages. First stage approval would be for preparation of project reports, obtaining clearance from local bodies, selection of sites, preparation of drawing and designs.Second stage approval would be given after completion of first stage activities.


As per Para 4.2.1(2) of CPWD Works Manual,the detailed estimate should be complete and as comprehensive as possible. It should be supported by detailed architectural drawings, preliminary structural plans and preliminary lay-out drawings of the various services and components of work as applicable. The work is to be executed strictly as per the detailed working drawings and specifications finalized by the department. Further, Para 2.5.1 (f) of the manual speaks that the competent authority, before giving technical sanction to the estimate, should ensure that the detailed estimate is prepared by taking into account all aspects of planning and no point has escaped from notice. Here CPWD is executing agency and also a member of BWC, so they should have given suggestion regarding site selection, making the funding agency aware of every pros and cons about the suitability of site.

Preliminary estimate was sanctioned for the work Construction of 1 no 200bedded(100 rooms Girls Hostel including internal water supply, Sanitary Installation & Drainage at RIE, Bhubaneswar at a cost of Rs.14,37,73,455/- vide estimate no.32/pe/ce/ez-v/CPWD/2016-17. The construction site of the work changed subsequently. Scrutiny of records revealed that the work was entrusted to CPWD and awarded to M/S ABC Construction, BBSR by CPWD following tender process and the agreement was signed, date of start is 29.01.2019 , to be completed by 28.02.2020, vide Agt.no 35/CE(EZ-V /EE/BCD-III/2018-19, the tendered amount being Rs.14,36,73,455/-. Progress of work is very slow and it revealed expenditure to the tune of Rs.1,51,40,284/- has been made as on 31.03.2020. Stipulated date of completion is already over and time and progress chart is not commensurate with the pace of the activities, which construes undue favour to the executing agency.

Thus, change in construction site resulted in delay in construction of the hostel.



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12. Comments on the accounts of the Principal, Regional Institute of Education, NCERT, Bhubaneswar for the year 2019-20

1. BALANCE SHEET Not maintained

a. LIABILITIES

- Nil -

b. ASSETS

- Nil -

2. INCOME AND EXPENDITURE ACCOUNT Not maintained

a. INCOME

- Nil -

b. EXPENDITURE

- Nil -

3. RECEIPT AND PAYMENT ACCOUNT

a. Understatement of Receipts

Security Deposits of Rs.3,66,719 lying unclaimed for more than three complete accounts years were not taken as receipts of the Institute. This resulted in understatement of Receipts as well as closing balance by Rs.3,66,719.


4. GENERAL

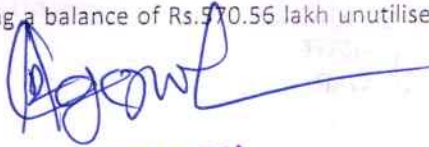
The Regional Institute of Education, Bhubaneswar has not drawn its accounts in the uniform format of accounts/ new format of accounts prescribed by MHRD in case of educational institutions. Balance Sheet and Income & Expenditure Account were not also prepared.

The observation of verification of Assets Internal Control and Statutory dues are enclosed as Annexure-I.

5. Grant-in-Aid

RIE, Bhubaneswar received funds of Rs.5092.00 lakh from NCERT, New Delhi and together with unspent balance of Rs.357.70 lakh of previous year and internal income of Rs.979.70 lakh totalling to Rs.6429.40 lakh, the institute utilised Rs.5858.84 lakh leaving a balance of Rs.570.56 lakh unutilised as on 31 March 2020.


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PART-III – Follow up on findings from outstanding previous reports

IR No./Year	Para outstanding prior to audit.	Para settled during the audit.	Para remained outstanding
58/2006-07	8, 23	8	23
26/2013-14	5, 9	9	5
64/2015-16	2,3,5 (i) (ii)	3,5(i),5(ii)	2
27/2016-17	2 (a) (b), 3 (i) (ii) (iii), 4,5,6,7,8,9,10	2(b)	2(a), 3 (i) (ii) (iii), 4,5,6,7,8,9,10
28/2017-18	2,3,4,5(i)(ii),6	5(i)(ii) & 6	2,3,4

PART-IV-Best Practices


NIL

PART-V-Acknowledgement

The unit extended all cooperation in conducting audit. All the records requisitioned were produced to Audit. Compliance to old outstanding paras was also submitted to Audit.

व.लेखापरीक्षा अधिकारी / के.प्रा.ले.प-व

Sr. Audit Officer/CRA-V (CEA)


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Annexure - A

Sl. No.	Period	A/Cs. No.	Balance of the month	Average monthly balance
1	2	3	4	5 (4/12)
1	04/17	30174112500	1,11,89,253	
2	05/17		1,30,19,163	
3	06/17		1,04,72,855	
4	07/17		1,93,15,541	
5	08/17		1,81,98,851	
6	09/17		74,38,266	
7	10/17		1,41,59,882	
8	11/17		2,01,32,892	
9	12/17		94,94,049	
10	01/18		1,62,59,465	
11	02/18		1,43,38,687	
12	03/18		2,30,62,014	
	Total		17,70,80,918/-	1,47,56,743/-



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Sl. No.	Period	SBI A/Cs. No.	Cash at bank as on last date of the month	Average monthly balance
1	2	3	4	5 (4/12)
1	04/18	30174112500	1,70,68,058	
2	05/18		1,73,98,581	
3	06/18		2,36,76,550	
4	07/18		1,76,12,509	
5	08/18		2,88,35,707	
6	09/18		2,08,55,603	
7	10/18		2,43,74,115	
8	11/18		7,50,48,803	
9	12/18		1,70,93,930	
10	01/19		2,59,99,891	
11	02/19		2,46,79,349	
12	03/19		3,57,69,823	
	Total		32,84,12,919/-	2,73,67,743/-

Sl. No.	Period	SBI A/Cs. No.	Cash at bank as on last date of the month	Average monthly balance
1	2	3	4	5 (4/12)
1	04/19	30174112500	2,09,23,517	
2	05/19		1,30,72,925	
3	06/19		1,88,81,676	
4	07/19		2,81,50,173	
5	08/19		1,12,03,169	
6	09/19		3,59,24,744	
7	10/19		1,55,25,502	
8	11/19		1,82,74,858	
9	12/19		1,51,38,195	
10	01/20		69,32,691	
11	02/20		1,04,70,302	
12	03/20		5,70,56,038	
	Total		25,15,53,790/-	2,09,62,815/-

To
The Principal, R.I.E. Bhubaneswar

AO/CRAP-12
30-09-2020

Reply to be submitted in separate sheet, Pls.

AO
30.9.2020
20/9/2020

AO
30/9/2020

Accounts Officer
REGIONAL INSTITUTE OF EDUCATION
एन.सी.ई.आर.टी., भुवनेश्वर
N.C.E.R.T., BHUBANESWAR


Principal
Regional Institute of Education
भुवनेश्वर / Bhubaneswar-751022

ANNEXURE-T

1. Adequacy of Internal Audit System: The internal audit was conducted upto the year 2016-17.
2. Adequacy of Internal Control System: Internal Control System was adequate as internal audit was conducted and system of capitalization of Assets was done properly.
3. Physical Verification of Fixed Assets: The Physical Verification of Fixed Assets was conducted for the year 2019-20.
4. Physical Verification of Inventory: The Physical Verification of Inventory was not conducted for the year 2019-20.
5. Regularity in the payment of statutory dues: Statutory dues were paid regularly.


Sr. Audit Officer

~~DD/CRA~~


लेखा अधिकारी / ACCOUNTS OFFICER
क्षेत्रीय शिक्षा संस्थान
REGIONAL INSTITUTE OF EDUCATION
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