

2.6 CAG Paras

Para wise - C&AG Compliance Audit Observations **(FY 2023-24)**

| <u>Para Ref No.</u> | <u>Audit Observed</u> |
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| OBS-120982 | <u>Award of work to NBCC Limited on nomination basis</u> Audit observed that the work awarded to NBCC Ltd. on a nomination basis without ensuring any competition is in contravention to the provisions of the General Financial Rules and Terms & Conditions of the of the Scheme of Financial Assistance. Further, without obtaining approval of BoG, estimates for renovation work were obtained for NBCC Ltd. in August 2021 clearly indicates intent of NCHM&CT for awarding the work to NBCC Ltd. on nomination basis. |
| OBS-1230992 | <u>Non-compliance of terms and conditions of Grant</u> The institute has neither submitted performance-cum-achievement report nor maintained any subsidiary accounts of the Government grant. The reply of the NCHMCT is contrary to the terms and condition of the Sanction Order which specifically mentioned for submission & maintenance of performance-cum-achievement report and subsidiary account. |
| OBS-1232911 | <u>Non-Levy of damages for delay in completion of renovation work</u> Audit observed that final bill and Completion Certificate is still awaited. However, instead of levying damages for delay in completion of work, NCHMCT had released more funds of Rs.2.39 crore (Rs.1.20 crore on 05 December 2023 and 1.19 crore in 24 January 2024) to NBCC for the said work. |
| OBS-1232958 | <u>Execution of extra work without approval</u> Audit noted that during the course of execution of renovation work, NCHMCT assigned (October 2023) an extra work to NBCC Ltd. relating to laying a separate dedicated cabling connection of the existing Generator with the AC unit installed in the MP Hall for uninterrupted power supply for 7.32 Lakh. The work was got executed by NBCC Ltd. Through its sub-contractor i.e. GLJ Enterprises and for this work, NBCC Ltd. raised a payment of Rs.6.79 Lakh in December 2023. Audit observed that aforesaid work was not the part of renovation work awarded to NBCC Ltd. for Rs.6.31 crore. Hence, awarding of extra work and making payment for the same without approval of Competent Authority is irregular. |
| OBS-1234699 | <u>Discrepancy in execution of work-Rs.38.66 Lakh</u> Reasons of such discrepancies and reply of the Management may be furnished to audit along with copy of bills of all the items installed during renovation of Campus and a detailed verification/ inspection of Running bills may be got done and discrepancies found, if any, may be intimated to audit. |

Note:- There is no any Previous C&AG Outstanding Paras.