



सत्यमेव जयते

30/FIN/2.7.2024 - (4)
BY SPEED POST
महालेखाकार(लेखापरीक्षा) का कार्यालय, सिक्किम,
लेखापरीक्षा भवन, देवराली, गान्तोक -737102

Office of the Accountant General (Audit), Lekha
Pariksha Bhawan, Deorali, Sikkim, Gangtok - 737 102

No. Inspection Report/Comm/2024-25/ 23
Date: 25 June 2024

PS (FIN.)

To,
The Finance Officer
Sikkim University,
6th Mile Samdur, Tadong,
Sikkim -737102

Sub: Review of outstanding paras

Sir,

With reference to your letter No.SU/FIN/F-3/2022-23/AA-2023-24/1236 dated 13.05.2024 I am to intimate the following audit remarks:

Sl. No	IR No. & year	Para No		Para Captioned	Remarks
		II A	II B		
1	01/2024 -25	1		Loss of interest of Rs.96.04 lakhs.	Considering the reply and assurance given by management. <u>Para may</u> be settled.
2		2		Anticipated loss of Rs.1.70 crore due to short allotment of land	Final outcome is awaited. Para stands.
3			3	Purchase of fixed assets: Observation thereof a) Undue benefit to the supplier Rs. 3.53 lakh b) Loss due to non-imposition of penalty Rs.1.10 lakh.	Considering the points noted by management. <u>Para settled.</u>
4			4	Excess payment of Rs.0.42 crore towards cost escalation under clause 10 CA.	The details would be verified by next Audit. Para Stands.
5			5	Accrued penal interest liability of Rs.23.17 crore due to non-utilization and non-refund of unutilized fund received under XII Plan Fund	Final outcome is awaited. <u>Para stands.</u>
6			6	Un-adjusted advances- Rs.1.03 crore	The details of advances pertaining to period prior to 2020-21 may please be traced and latest advances also updated. Para stands.
7			7	Irregular reimbursement of Rs.10.08 lakhs	Reply is not tenable. Para stands.

This issues with the approval of Deputy Accountant General.

Yours faithfully,

25.6.2024
Senior Audit Officer

PART-III

(Follow up on findings outstanding of previous Inspection Reports)

Sl. No	IR No	Para No		Brief Subject	Departmental Reply	Further Remarks
		IIA	IIB			
1	11/16-17	-	4	Items having financial implications not examined by Finance Committee	Already dropped	Para dropped
2	03/17-18	1	-	Employment of Project management consultant in violation of UGC Guidelines-Irregular expenditure	Letter sent vide no SU/Fin/F-3/2020-21/A.G.(Audit)/325 dated 05.07.22. reply awaited.	Para stands
3	-do-	-	4	Agreement entered into without the approval of the Executive council	-do-	-do-
4	05/19-20	1	-	Avoidable and unfruitful expenditure of Rs. 1.03 crore	-do-	-do-
5	-do-	-	2	Recruitment for the post of associate professor in Peace & Conflict Management	Letter sent vide no SU/Fin/F-3/2020-21/A.G.(Audit)/602 dated 07.09.22. reply awaited.	-do-
6	-do-	-	3	Recruitment for the post of Library Attendant	-do-	-do-
7	-do-	-	6	Contravention of GFR and CVC guidelines	Letter sent vide no SU/Fin/F-3/2020-21/A.G.(Audit)/688 dated 26.09.22. reply awaited.	-do-