

Annexure II: Report of the Vigilance Wing, Dibrugarh University

VIGILANCE WING DIBRUGARH UNIVERSITY

No. DU/VW/2019/01

Date: 07.05.19

Report on the alleged anomalies in the purchase of vitrified tiles in the Department of Assamese, Dibrugarh University

The Vigilance Wing received 2 (two) nos. of petitions from thirty three nos. of registered contractors (dated 2.4.19) and All Assam Students Union, Dibrugarh University Unit (dated nil) for an enquiry by the wing into various alleged irregularities in the purchase of vitrified tiles in the Department of Assamese, Dibrugarh University under UGC CAS (SAP) grants. The Vigilance Wing after examining the relevant documents received from the Registrar, Department of Assamese and the University Engineer i/c and discussion among the members as well as visit to the Department of Assamese has decided to record the following:

1. Rate of Purchase

- 1.1 The University purchased the vitrified tiles (nano) @ Rs. 1700/- (Rupees One Thousand Seven Hundred) only per box (4 pieces) as against the APWD schedule rate of Rs. 1402.88 (Rupees One Thousand Four Hundred Two and Paise Eighty Eight) only per box (4 pieces) [Annexure I & II]. As a rule, the University purchases all materials for construction and renovation as per APWD schedule rates. This deviation in rate has led to excess payment of Rs. 1,55,988/- (Rupees One Lakh Fifty Five Thousand Nine Hundred Eighty Eight) only from the University.



2. Quantity Received

- 2.1 The University paid an amount of Rs. 8,92,500/- (Rupees Eight Lakh Ninety Two Thousand Five Hundred) only to M/S Vaibhav Sanitation, Dibrugarh for 525 packets of vitrified tiles (nano) on 28.3.2019 [Annexure III]. The stock entry register clearly shows receipt of 525 packets of vitrified tiles (nano) as on 27.3.2019 [Annexure IV]. The stock of 525 packets was also certified in the bill by the Coordinator and the Dy. Coordinator of SAP-CAS of the Department of Assamese [Annexure V]. However, the Vigilance Wing on their visit to the Department of Assamese on 3.4.2019 found only 140 packets of vitrified tiles

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(nano) on physical verification. In other words, without receiving the full supply of 525 packets, full amount for 525 packets was paid.

3. Procedures of Purchase and Payments

- 3.1 Proposal for purchase of floor tiles was not processed through the Purchase Committee. However, a comparative statement showing the prices of vitrified tiles (nano) was prepared by the Coordinator and the Dy. Coordinator of SAP-CAS of the Department of Assamese based on three nos. of quotations [Annexure VI].
- 3.2 No formal order for supply of tiles was issued.
- 3.3 No formal requisition for tiles from the Department is found.
- 3.4 No estimate for requirement of vitrified tiles (nano) is available.
- 3.5 Although the file was marked to Registrar for financial approval, his comments were not found in the file [Annexure VII].
- 3.6 The dates alongwith the signatures in the note sheet for financial approval have notable inconsistencies [Annexure VII].
- 3.7 The bill for payment was not routed through the internal auditor. The condonation of internal audit for payment of bill amounting to Rs. 8,92,500/- (Rupees Eight Lakh Ninety Two Thousand Five Hundred) only is a serious deviation. No decision on relaxing the auditing of the bill was found on record. Only the endorsement as "Noted" by the Registrar was found [Annexure VIII].
- 3.8 The Department has not received any approval for the purchase of vitrified tiles (nano). The approval received was for 'Repairing and Maintenance of the Department' [Annexure IX]. However, the bill for the purchase of vitrified tiles (nano) was sent to the office of the Registrar for payment.
- 3.9 The payment was approved by both the Vice Chancellor and the Registrar, whereas it is not clear whether the Registrar is the approving authority or the recommending authority as per record on the body of the bill [Annexure I].



4. Other observations

- 4.1 The Vigilance Wing located a mini truck bearing registration no. AS06 F 8285 in front of the Assamese Department at 10.00 a.m. loaded with 90 packets of vitrified tiles (nano). On enquiry, it was found that M/S Vaibhav Sanitation, Dibrugarh sent the tiles to the Department of Asamese. However, the challan submitted on the spot by the transporter as well as M/S Vaibhav Sanitation,

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Dibrugarh has been dated 12.4.19 [Annexure X]. The matter was immediately reported to the Registrar [Annexure XI].

5. Conclusion

5.1 That from all facts we reasonably conclude that deviations both in the procurement and payment took place in violation of the established norms and procedures like compromise with audit, less supply of tiles, etc. There may be other issues and aspects (i.e., involvement of non-registered firms, etc. as alleged) in supply of tiles which may be examined by an independent and competent authority, if University thinks fit.

* Therefore, we have noted lapses both in processing the matter and also during disbursement by not complying with basic requirement for payment of bills.

Moreover, the Wing feels that Key Positions in the University Administration should not be allowed to remain vacant in order to maintain checks and balance for which these posts have been created.

7-05-19
(P.D. Buzarboruah)
Member

7/5/19
(Dr. M. Gogoi)
Member

Kalyan Choudhury
(K. Bhowan)
Member

Mahesh Gogoi
(M. Gogoi)
Member

7/5/19
(D.K. Chakraborty)
Vigilance Officer

R. Saikia
(R. Saikia)
Member

