

Government of India
Central Water Commission
(Budget Section)

8th Floor, Sewa Bhawan,
R K Puram, New Delhi-66,
Dated: 31 May 2022

Office Memorandum

Subject: Forwarding of Internal Audit Report (Audit Paras) pertaining to List of Payments (LoP) of various CDDOs of CWC for the period from 01.01.2022 to 31.03.2022- reg .

Internal Audit Report (Audit Paras) pertaining to List of Payments (LoP) of various CDDOs of CWC for the period from 01.01.2022 to 31.03.2022 as conducted by IAW, O/o Controller of Accounts, Ministry of Jal Shakti is enclosed herewith for further necessary action at your end. The reply of the audit para pertaining to your Division may be furnished with in one month directly to the Audit Authorities i.e. Internal Audit Wing, Office of Controller of Accounts, Deptt of WR, RD&GR Ministry of Jal Shakti Shastri Bhawan New Delhi – 110 001 and PAO, CWC, Sewa Bhawan, RK Puram, New Delhi – 110 066 within in stipulated time, under intimation to this office. List of audit para (16 Nos) is attached. Since it is an audit matter and therefore, may be accorded priority.


(D K Garg)

Sr. Accounts Officer, CWC (HQ)

To,

✓ The CDDO's of various Divisions of CWC
(As per list)

Copy for information to :-

- | | | |
|---|---|---|
| 1. Secretary, CWC | - | For information please. |
| 2. Under Secretary(E-1) -
Ministry of Jalshakti
(DoWR, RD & GR)
Shram Shakti Bhawan
New Delhi – 110 001 | - | With reference to your letter No.
A-50/9/2022/E-1 dated 23.05.2022 |
| 3. Sr. Accounts Officer
(Compilation)
PAO, CWC
Sewa Bhawan
New Delhi – 110 066. | - | For information please. |



भारत सरकार
GOVT. OF INDIA

जल संसाधन मंत्रालय

MINISTRY OF WATER RESOURCES

लेखा नियंत्रक का कार्यालय

OFFICE OF THE CONTROLLER OF ACCOUNTS

241, 'ए' विंग, शास्त्री भवन, नई दिल्ली-110001

241, 'A' Wing Shastri Bhawan, New Delhi-110001



लेखा नियंत्रक
Controller of Accounts
Tele : 23386644
Fax : 23382264

D. O. No. - WR/CA/IA/LoP Audit/2022-23/211

Date- 10.05.2022

Respected Ma'am

Internal Audit Wing, O/o the Controller of Accounts, Department of Water Resources, RD & GR, Ministry of Jal Shakti conducted List of Payments audit of different CDDOs of CWC for the period 01.01.2022 to 31.03.2022 during April, 2022 in compliance to Internal Audit Wing (IAW), DoWR letter no. WR/CA/IA/LOP-Audits-CWC/Tour Prog/2022-23/849-56.

The LoP/Vouchers Audit report is being forwarded to your office for information and necessary action at your end.

With regards

Yours Sincerely

(Subhash Chandra)

To,

The JS&FA, DoWR, RD & GR,
Shram Shakti Bhawan, Rafi Marg,
New Delhi - 110001

Please have a look.
We can discuss the report.

DS (f) Photos
Discussed with PA.

Compliance Report may be called for CWC.

For signature and initials
sh.R.K.

23/5



**Government of India
Ministry of Jal Shakti
DoWR, RD & GR
Office of the Controller of Accounts
Internal Audit Wing
New Delh-110001**

**Audit Report of(LOP) PAO, CWC, R.K. Puram,
New Delhi - 110022
For the period 01.01.2022 to 31.03.2022**

Internal Audit conducted by

**Shri C.L. Bagri, Sr. A.O.
Shri Ramesh Kumar, Consultant
Shri Arman Singh, Sr. Accountant
Shri Neeraj, Accountant**

From 04.04.2022 to 19.04.2022

EXECUTIVE SUMMARY

INTRODUCTION:

Name of the Auditee (Unit audited) : PAO, CWC, R.K. Puram, New Delhi

Name of the CDDO under PAO :

S.No.	DDO Code	Name of the CDDO
1	100701	Executive Engineer, JPO, SKSKI, Nepal
2	101880	Executive Engineer, Chenab Division, Jammu
3	101882	Executive Engineer, SID, Gangtok
4	101883	Executive Engineer, Cauvery Division, Bangalore
5	101885	Executive Engineer, BID, Bhutan
6	101887	Executive Engineer, Wainganga Division, Nagpur
7	101888	Executive Engineer, Lower Ganga Division-III, Berhampore
8	101889	Executive Engineer, ERD Bhubaneshwar
9	101890	Executive Engineer, Chambal Division, Jaipur
10	101892	Executive Engineer, MBD, Guwahati
11	101893	Executive Engineer, Lower Kavery Division (LKD), Hyderabad
12	101894	Executive Engineer, Lower Basin Division (LBD), Jalpaiguri
13	101895	Executive Engineer, NEID-I, Silchar
14	101896	Executive Engineer, MID, Shillong
15	101897	Executive Engineer, HGD, Dehradun
16	101898	Executive Engineer, Upper Ganga Division (UGD), Hyderabad
17	101900	Executive Engineer, MGD-II, Lucknow
18	101902	Executive Engineer, LYD, Agra
19	101903	Executive Engineer, MGD-V (LGD-II), Patna
20	101904	Executive Engineer, NEID-II, Aizwal
21	101905	Executive Engineer, SWRD, Kochi
22	101906	Executive Engineer, SRD, Coimbatore
23	101907	Executive Engineer, NEID-III, Itanagar
24	101908	Executive Engineer, Mahanadi Division, Burla
25	101909	Executive Engineer, P & I Division, Faridabad
26	101910	Executive Engineer, UKD, Pune
27	101912	Executive Engineer, Narmada Division, Bhopal
28	101913	Executive Engineer, TAPI Division, Surat
29	101914	Executive Engineer, Mahi Division, Gandhinagar

30	101916	Executive Engineer, LGD, Hyderabad
31	101919	Executive Engineer, Meghna, Silchar
32	101926	Executive Engineer, SHD, Shimla
33	101927	Executive Engineer, Hydrology Division, Chennai
34	101928	Executive Engineer, MGD-I, Lucknow
35	101929	Executive Engineer, Damodar Division, Asansol
36	101930	Executive Engineer, MGD - IV, (LGD-1), Patna
37	101931	Executive Engineer, UBD, Dibrugarh
38	102340	Executive Engineer, MGD-III, Varanasi

Period Covered under current audit : 01.01.2022 to 31.03.2022

Duration of Internal Audit : 04.04.2022 to 19.04.2022 (10 working days)

Budget / Expenditure of the unit during the period of audit:

Period (2021-22)	Fund released	Actual Expenditure	Balance
01.04.2021 - 30.06.2021	1045380000.00	908573946.00	136806054.00
01.07.2021 - 30.09.2021	1188665054.00	1015490004.00	173175050.00
01.10.2021 - 31.12.2021	1222827550.00	1117686438.00	105141112.00
01.01.2022 - 31.03.2022	1049642500.00	863846451.00	185796049.00
Total (Rupees)	4506515104.00	3041750388.00	415122216.00

Audit Objectives:

The objectives of Internal Audit were;

- 1 Scrutiny of vouchers / list of payments in respect of CDDOs of PAO, CWC
- 2 To safeguard the Government money
- 3 Compliance of the rules of GFRs in procurement of goods and services, FRSRs, etc.
- 4 To assist the management to plug the loopholes in the system.

Audit Scope:

- 1 Checking of vouchers / list of payment in respect of CDDOs of PAO, CWC, R.K. Puram, New Delhi for the period from 01.01.2022 to 31.03.2022 and random checking of the payments of pay & allowances of the employees under CDDOs as per rules.
- 2 Random Checking of vouchers of CEA/Medical/LTC/TA and other personal claims, etc.
- 3 Random checking of Income tax calculation, Deduction of TDS and GST claim in the purchase vouchers, etc for the period.
- 4 Checking of the bills and other related records randomly.

Para No.	Content
1.	Irregularities in issuing Letter of Credit
2.	Irregularities found in TA Bill for Tour of NEID-II CWC, Aizwal .
3.	Extra/ Over Payment to M/s Kunal Tours & Travels Agra.
4.	Reconciliation of Accounts with DDOs.
5.	Irregularities in Hiring of Vehicles in Upper Brahmaputra Division Dibrugarh.
6.	Excess payment of Rs 12088 on account of TA Mileage Bills.
7.	Unauthorised payments of TA to hired staff.
8.	Excess Payment for Toll Tax.
9.	Tour program/travel expense documents not attached in TA Bill.
10.	Completion certificate not attached with the Bill.
11.	Bills are not presented in Proper form.
12.	PFMS sheet/payee details not attached with vouchers.
13.	E-payment made without original bill signature of the CDDO.
14.	Irregular payment on account of GST.
15.	Reconciliation not done on monthly basis
16.	Non-receipt of list of payments.

Index of Annexure		
Annexure No.	Para No.	Description of Para
A.	2	Irregularities found in TA Bill for Tour of NEID-II CWC, Aizwal .
B.	3	Extra/ Over Payment to M/s Kunal Tours & Travels Agra.
C.	5	Irregularities in Hiring of Vehicles in Upper Brahmaputra Division Dibrugarh.
D.	6	Excess payment of Rs 12088 on account of TA Mileage Bills.
E.	7	Unauthorised payments of TA to hired staff.
F.	8	Excess Payment for Toll Tax.
G.	14	Irregular payment on account of GST.

Para 1: Irregularities in issuing Letter of Credit

Criteria: As per the guidelines laid down in CPWA Code manual 6.2.1(b) that the first(interim) letter of credit to be opened in favour of a cheque drawing Divisional Officer at the beginning of the Financial year will cover the amount to the extent of one-sixth of the authorized Budget allocation to each Division for which vote on account has been obtained.

While determining the Assignment for second LOC, the Account Officer (LOC) will also take into account the anticipated drawals on account of Advances and withdrawals from GPF for which Divisional Officers are authorised to issue cheques. Thereafter, the Accounts Officer (LOC) will authorise the paying branch of the bank by means of a letter of credit, to make payment on the cheques drawn from time to time by the concerned drawing and disbursing officer during the said six monthly period, not exceeding the limit specified in the letter of credit.

The third LOC will be issued by October for any new Works authorised or new Deposits received. For this purpose proposals will be submitted by 15th September along with the reconciliation statement upto the end of August of the financial year.

The fourth LOC will be issued upto the last working day of January which also takes into account the Revised Estimates, Supplementary Demands etc.

The fifth and final LOC will be issued on 15th of March indicating final adjustment for which demand should be received by 10th March for the Division located at New Delhi and by the 5th March for outstation Divisions. No further LOC for the Financial Year will be issued by the LOC Cell after 15th March.

Condition: It was observed from the record available in PAO CWC that most of the CDDOs have demanded LOC six to twelve times in fourth quarter. Moreover almost all the divisions demanded and issued LOC after 15 March. This is violation of rules of CPWA. Some of the instances of last quarter are listed below:-

LOC Detail of 4th Quarter (01/01/22 to 31/03/22)						
Sl.No	DDO Code	Name of the DDO	Proposal no.	LOC proposal date	LOC issued date	Loc Amount Issued
1	101907	NEID -III Itanagar	256883	01-01-2022	01-01-2022	7202509
			260929	1/24/2022	1/24/2022	1250000
			264249	2/14/2022	2/14/2022	160000
			267993	3/15/2022	3/15/2022	35000
			268980	03/10/2022	03/10/2022	145000
			269265	03/10/2022	03/10/2022	620000
			270901	3/17/2022	3/17/2022	200000
			272008	3/23/2022	3/23/2022	120000
			272763	3/24/2022	3/24/2022	120000
			273283	3/25/2022	3/25/2022	409540
			274441	3/29/2022	3/29/2022	100000
			274991	3/30/2022	3/30/2022	24036
			275758	3/31/2022	3/31/2022	10000
		Total Instances	13			10396085
2	101888	LGD - III BERHAMPORE	261544	1/28/2022	1/28/2022	2590380
			261785	1/29/2022	1/29/2022	4458942
			265491	2/21/2022	2/21/2022	703525
			267303	03/02/2022	03/02/2022	41990
			270093	3/15/2022	3/15/2022	25607
			271284	3/21/2022	3/21/2022	11512

			275395	3/30/2022	3/30/2022	12280
		Total Instances	7			7844236
3	101890	Chambal Div Jaipur	261077	1/25/2022	1/25/2022	17371062
			264329	2/15/2022	2/15/2022	313113
			266890	2/26/2022	2/26/2022	37733
			268868	03/09/2022	03/09/2022	102396
			269331	03/11/2022	03/11/2022	60000
			270840	3/17/2022	3/17/2022	279016
			274958	3/30/2022	3/30/2022	50378
		Total Instances	7			18213698
4	101893	LKD Hyderabad	260984	1/25/2022	1/25/2022	9345739
			259362	1/13/2022	1/13/2022	3060996
			261107	1/25/2022	1/25/2022	1174440
			262188	02/01/2022	02/01/2022	450000
			268380	03-08-2022	03-08-2022	187580
			271676	3/22/2022	3/22/2022	903656
			213205	3/25/2022	3/25/2022	1098808
		Total Instances	7			16221219
5	101929	Damodar Div Asansol	261518	1/28/2022	1/28/2022	675507
			261128	1/25/2022	1/25/2022	5253773
			261783	1/29/2022	1/29/2022	7994009
			263433	02-09-2022	02-09-2022	230000
			265384	2/21/2022	2/21/2022	250000
			267998	03-05-2022	03-05-2022	1522388
			268875	03-09-2022	03-09-2022	175000
		Total Instances	7			16100677
6	101902	LYD Agra	261174	1/25/2022	1/25/2022	1000000
			261786	1/29/2022	1/29/2022	920000
			267393	03-02-2022	03-02-2022	892168
			267890	03-04-2022	03-04-2022	43088
			268171	03-07-2022	03-07-2022	15895
			271099	3/21/2022	3/21/2022	134105
		Total Instances	6			3005256
7	101892	MBD Guwahati	260958	1/25/2022	1/25/2022	17630797
			262445	02-03-2022	02-03-2022	455000
			266862	2/26/2022	2/26/2022	2182555

			271332	3/21/2022	3/21/2022	811027
			273345	3/26/2022	3/26/2022	2474469
			275109	3/30/2022	3/30/2022	516780
		Total Instances	6			24070628
8	101910	UKD Pune	264036	2/14/2022	2/14/2022	127144
			265212	2/18/2022	2/18/2022	756357
			265650	2/21/2022	2/21/2022	5000
			267892	03-04-2022	03-04-2022	664167
			266889	2/26/2022	2/26/2022	128669
			270896	3/17/2022	3/17/2022	205802
		Total Instances	6			1887139
	101897	HGD Dehradun	260677	1/24/2022	1/24/2022	8363829
			265503	2/21/2022	2/21/2022	4408570
			265944	2/22/2022	2/22/2022	101640
			272015	3/23/2022	3/23/2022	505564
			275224	3/30/2022	3/30/2022	465365
			275525	3/31/2022	3/31/2022	100000
		Total Instances	6			13944968

Corrective Action: PAO CWC is requested to ask reasons to the concerned divisions for submitting the proposal for LOC in piece meal and also submit the reasons for issuing the LOC after 15th of March to most of CDDOs.

Para no. 2: Irregularities found in TA Bill for Tour of NEID-II CWC, Aizwal .

Criteria : As per the FR&SR Part-II TA Rules, during local journey where travel is performed by special means like taxi, scooter etc., prior permission of superior authority shall be obtained. If more than one official is deputed for duty at the same time, they should as far as possible, travel together by sharing the hire charges of the taxi or other conveyance.

Condition : During the audit of LOP of NEID, CWC, Aizawl for the month of February, 2022, it was observed that Sh. Manas Kumar, AAO and Sh. Rajendra Prasad Yadav, SDE(HQ) visited to Silchar for official work. They performed their journey by separate Taxi instead of Shared Taxi (annexure A). The details of their journey are as under :

S. No.	Name of the Official	Date & Time	From	Date	To	Mode	Fare Paid	Amount that should be shared as per rule
1	Sh. Manas Kumar	15.02.2022	NEID-II Aizawl	15.02.2022	Hotel Central Palace Silchar	Hired Vehicle (Non-AC)	4800	2400
2	Sh. Rajendra Prasad Yadav	15.02.2022	NEID-II Aizawl	15.02.2022	Hotel Central Palace Silchar	Hired Vehicle (Non-AC)	4800	2400
3	Sh. Manas Kumar	17.02.2022	Hotel Central Palace Silchar	17.02.2022	NEID-II Aizawl	Hired Vehicle (Non-AC)	4800	2400
4	Sh. Rajendra Prasad Yadav	17.02.2022	Hotel Central Palace Silchar	17.02.2022	NEID-II Aizawl	Hired Vehicle (Non-AC)	4800	2400

Corrective Action : 1. PAO CWC is directed to take this matter with the DDO concerned and arrange to recover the amount of excess payment i.e. Rs. 9600 (4800 to each employee) under intimation the same to the Internal Audit Wing(HQ).

Para 3: Extra/ Over Payment to M/s Kunal Tours & Travels Agra.

Criteria: While claiming the charges of hiring taxi, the copy of log book is required to enclosed with the bill to verify weather the claim of contractor is as accordance to distance actually run during the period of claim. The payment is done for the kilometers covered during the period of bill.

Condition:

1. It was observed from the C.V.No.19 dated 04.01.2022 (LYD Agra Division) that in 4th Running Account Bill the division has made excess payment for 271km to M/s Kunal Tours & Travels. The payment was to be paid for kms covered for the period 18.10.2021 to 16.11.2021 while the payment was made for the kms covered during the period 17.10.2021 to 16.11.2021 only, resulting the excess km of 271km (annexure B). Therefore the inclusion of 271km for 17.10.2021 in the bill resulted excess payment for the 271km. (The copy of the bill and the log book is enclosed).
2. Further from the 5th Running Bill it was observed that the total of Log Book for the period 17.12.2021 to 15.01.2022 has been calculated as 1571 instead of 1563 which resulted in the excess payment of 8km to M/s Kunal Tour & Travels Agra vide C.V. 123 dated 31.01.2022(Copy of Log Book and 5th Running Bill is enclosed).

Corrective Action: PAO(CWC) is requested to issue directions to CDDO Agra to recheck the said bill and arrange to recover the excess amount paid against the wrong calculation of Kilometers.

Para 4: Reconciliation of Accounts with DDOs.

Criteria: As per the provisions of CAM/CPWD manual CDDO's are required to reconcile their accounts with the PAO accounts and if the differences are noticed the difference may be settled in next account.

Condition: The following differences/shortcomings was noticed by the PAO(CWC) at the time of Quaterly Reconciliation of Accounts under mentioned DDOs.

S.No.	Name of the DDO	Shortcomings
1	U.K.D. Pune	Cess on Income Tax deducted @4% instead of 2%. The amount of cess was shown 25,979/- instead of 14,386/-. This irregularity repeated in next month also.

2	SID Gangtok	1. Rs. 8400 shown on account of unclaimed deposits under E-Payment. 2. Rs. 1,80,424 shown on account of transactions adjustment with other Accounts Office.
3	MGD-I Lucknow	Reconciliation format was not in prescribed form.
4	LYD Agra	Balances under the head 8658-00-102, 844300103.200 and 0071 should be zero. But as per DDO statement there were balances shown under there head of Accounts.
5	MD Silchar	The head of Accounts OE, MW and Salary of D&A were not shown.
6	ERD Bhubneshwar	Except two schemes (D&A, DWRS) the Reconciliation is pending since April-2021-
7	LGD Hyderabad	Reconciliation format was not in proper form. Amount shown under 8658-00-101 where it should be NIL.
8	LGD Patna	Reconciliation statement was not in proper form. Some head of Accounts were missing.
9	Narmada Division Bhopal	Some MH 0210, 0071 and 8443 were mission in Reconciliation Statement.
10	LBD Jalpaiguri	MH 8443,8011, 8672, 865800139(GST), GPF work charged staff could not be reconciled. The format was not complete.
11	SWRD Kochi	The figures for 4/21 to 12/21 found mismatched.

Recommendation : PAO CWC is requested to issue instructions to CDDOs for timely reconciliation of figures and to settle the differences(if any) in next month Accounts positively.

Para 5 : Irregularities in Hiring of Vehicles in Upper Brahmaputra Division Dibrugarh.

Criteria : For hiring of vehicles the rates per month should be taken and compared with the rates approved by CBDT, which are Rs. 50,000/- per month for 2600km (annexure C). Beyond this limit the extra rates may be paid as per rates of RTO office of concerned states.

Condition : During the scrutiny of cash voucher No. 1091 dated 19.02.2022 it was observed that the work was awarded to M/s Ahsanul Mazid for hiring of vehicles through GeM on Form GCC 7&8 and the rates for hiring of vehicle was for Rs. 7,00,000/-. On this basis of this the monthly rates are Rs. {7,00,000/9(1/2)months } equals Rs.73,684/-. As per terms and conditions the vehicle was to be hired with Driver and without POL. While as per the rates of CBDT vide their notification No. CIT/DRP-1/Delhi-1/vehicle/2020-21/79 dated 09.09.2020, the maximum rates for hiring of vehicles are Rs. 50,000/- per month for 2600km and 360 hours.

In the light of above, the following extra payment were made to contractor vide CV No. 1091 dated 19/02/2022 :

1. The work was awarded on extreme higher rates without following the codal formalities
2. The contractor also claimed the cost of diesel of approximately 48000 for 03 months, i.e., of Nov21, Dec21 and Jan22.
3. It was also noticed from the said CV that the contractor also claimed GST of Rs. 10832 @5% on total cost 216654/-. While the GST amount also included by the division in their award amount.

Corrective Action : PAO CWC is requested to issue instructions to concerned division and ask the reasons for hiring the vehicle on higher cost. The vouchers for the complete work need to be checked and verified under intimation to IAW HQ.

Para 06: Excess payment of Rs 12088 on account of TA Mileage Bills.

Criteria: As per Department of Expenditure circular, the travel entitlement may be regulated as per TA rule sat places **where no specific rates have been prescribed either by the Directorate of Transport** of the concerned state or of the neighboring states the following mileage rates are applicable; (i) For Journey performed in own Car/Taxi: @ Rs.24/- per Km.(ii) For Journey performed by the Auto rickshaw/own scooter, etc @ Rs.12/- per km.

Condition: On scrutiny of TA bills, the mileage charges are paid to the following employees on higher rates regularly without getting the taxi/auto mileage rates from the Directorate

of Transport, Himachal Pardesh. Sanction copy of the tour programme and expenditure approval of the competent authority for payment were not available with the payment voucher. The mileage rates of Directorate of Transport, Himachal Pardesh State is Rs.13.14/- per km. for Taxi (annexure D). The few examples of the amount paid to the employees on higher rates on account of road mileage for local visit at the headquarter. The admissible mileage amount has been restricted as per Himachal Pardesh State are given below;

S.No	Vr. No. &date	Name of the Officer and Division	Amount Paid on higher mileage rates	Admissible amount as per Directorate of Transport Rules	Excess amount paid
1	C-1195, 04.01.2022	Nitin Jain, Snow hydrology division, CWC, Shimla	6240	3416	2824
2	C-1276, 26.01.2022	Shiv Ram, Snow hydrology division, CWC, Shimla	20472	11208	9264
3.	Total		26712	14624	12088

RECOMMENDATION: The CDDO &PAO is advised, the excess amount paid to the above officers & in similar cases on account of road mileage may be recovered from their pay and in future all the road mileage, if any may be settled as per the road mileage rates fixed by the Directorate of Transport of the concerned State. The guidelines of the TA rules may be followed strictly in future to avoid excess payment, the necessary recoveries may be made and intimated to the Internal Audit Wing, accordingly.

Para 07: Unauthorised payments of TA to hired staff.

Criteria: As per para 17 of the chapter 2 "Supervisor perform duties such as Gauge Reading, Discharge observation, slit sampling, general office work, computer related work and any other work assigned by the senior officers. Lab assistance shall require to perform duties such as Testing of Water Quality in Lab, Upkeep of WQ data, computer related work and any work assigned by the Senior Officers (annexure E).

Condition: On reviewing the CV no. 1089 dated 19.02.2022 of UBD, Dibrugarh it was noticed that the hired staffs were also paid the travelling allowance of Rs. 84387 for the months of may 2021 to November 2021. There was no any form of claiming the TA by the hiring staff with the paid voucher. Further an additional amount of Rs. 15189/- in the form of GST@18% has also been paid to the contractor. Therefore, the payment of TA and GST seems unauthorised payment to the contractor Akriti Construction & Manpower supplies.

Corrective Action: PAO (CWC) is requested to ask the DDO's UBD Dibrugarh about the authenticity of the claim on account of TA and claim on account of GST of Rs. 84387 and 15189. Similar other cases may also be reviewed.

Para 8: Excess Payment for Toll Tax.

Criteria: As per the Govt. Rules the reimbursement of expenses made by the contractor are to be reimbursement by the department on production of payment proof in support of their claims.

Condition: It was noticed that the bill for hiring of Vehicle from M/S Kunal tours & travel, Agra was for the period from 18.10.2021 to 16.12.2021 (annexure F). The Contractor was paid the Toll Tax of Rs. 3070/-. As per the statement submitted by the contractor the amount comes only Rs. 1370/-. Thus an amount of Rs. 1700 was paid in excess towards the re-imbursement of Toll Tax in the 4th Running Bill & No. CV No.19 dated 04.01.2022 by LYD Agra to M/s Kunal Tour & Travels (Copy of 4th Running Bill and the Statement of Toll enclosed).

Corrective Action: PAO (CWC) is requested to ask the CDDO Agra the reasons for the payment of Toll Tax expenses without production of payment proof. He may also be asked to submit the payment proof of the excess amount of Rs. 1700/-.

Para 9: Tour program/travel expense documents not attached in TA Bill.

Criteria: As per the guidelines of TA rules the copies of tour program and the documents related to expenses of travel may be attached with the TA Bill.

Condition: During the scrutiny of vouchers by CDDO's it was found that there were some in which either the travel expenses documents or tour program documents were not attached and some of the instances noticed are as under:

Sr. No.	Vr. No./ Bill No.	Dated	Division Name	Official Name	Amount Paid	Remarks
1.	C-1259	10.01.2022	Upper Godavari Division, Hyderabad	Sh. Dheeraj Kumar Hans, (JE)	8628	Travel expenses document (Bus ticket) not attached.
2.	C-1267	10.01.2022	Upper Godavari Division, Hyderabad	Sh. Mahamad Nehal (MTS)	3980	Actual tour program not attached and fluid was used without signature on it by competent authority
3.	C-1271	11.01.2022	Upper Godavari Division, Hyderabad	Sh. Atul Shishodia	32866	Travel expenses document (Bus ticket) not attached, Actual tour program not attached and fluid was used without signature on it by competent authority
4.	C-1305	21.01.2022	Upper Godavari Division, Hyderabad	Bashetty Naresh	3112	Actual tour program not attached

Corrective Action: PAO (CWC) is requested to maintain Travel expenses document in their files to support the legality and fiscal responsibility of each payment.

Para no. 10: Completion certificate not attached with the Bill.

Criteria: As per the instructions contain in CPWD manual, the completion certificate of the work should be attached with the final bill of the work and tentative completion date should be mentioned in each running bill of the work.

Condition: During the scrutiny of vouchers of CDDO's it was found that CDDO's neither attaching the copy of completion certificate with the final bill nor mentioning the tentative date of completion in the running bill. Some of the instances noticed are as under:-

Sr. No.	Vr. No/ Bill No.	Dated	Division Name	Agency name	Amount Paid	Remarks
1.	C-1115	28.02.2022	Himalyan Ganga Division, CWC, Dehradun	Stonehills	139368	Completion certificate not attached and memorandum of payments page was left blank
2.	C-1026	08.02.2022	Himalyan Ganga Division, CWC, Dehradun	Asian Service	67260	Date of tentative completion of work not written
3.	C-1040	20.02.2022	Himalyan Ganga Division, CWC, Dehradun	Asian Service	159982	Date of tentative completion of work not written
4.	C-1042	20.02.2022	Himalyan Ganga Division, CWC, Dehradun	Asian Service	175668	Date of tentative completion of work not written

Corrective Action: PAO (CWC) is requested to issue necessary instruction to CDDOs for accepting the claims only in prescribed performa.

Para No. 11 Bills are not presented in Proper form.

Criteria: As per instruction of GAR the forms are prescribed for various types of bills presented for passed and payments by the CDDOs.

Condition: During the scrutiny of LOP of the various CDDO's it was observed that some of the division are not presented the claims in prescribed bill perform as per GAR. They are just recording the pay order on the back side of the invoice submitted by the contractor. Some of instances observed are listed below.

Sr. No.	Vr. No/ Bill No.	Dated	Division Name	Agency name	Total Amount	Remarks
1.	C-1618	31.01.2022	Middle Ganga Division, CWC, Lucknow	Planet Cost Technologies Limited	103415	Bill passed on back side of invoice
2.	C-1622	21.01.2022	Middle Ganga Division, CWC, Lucknow	SAI Bussiness	9100	Bill passed on back side of invoice
3.	C-1235	17.01.2022	Snow hydrology division, CWC, Shimla	Himfed TPT Shimla	6801	Photocopy of invoice/bill is attached.
4.	C-1271	26.01.2022	Snow hydrology division, CWC, Shimla	Himfed TPT Shimla	9577	Photocopy of invoice/bill is attached.

Corrective Action: PAO (CWC) is requested to issue necessary instruction to CDDOs for accepting the claims only in prescribed performa and to stop the recording the pay order in the back side of the invoice.

Para 12 – PFMS sheet/payee details not attached with vouchers.

Criteria- Vouchers may be maintained properly as per civil accounts manual, CPWD manual and other Manuals & rules.

Condition- During the scrutiny of paid vouchers of different CDDO's of PAO(CWC) it was observed that in the following cases either the PFMS Sheets were not attached with the vouchers or photocopies of PFMS sheets were attached.

PFMS Sheets were not attached with the following bills:

Sr. No.	Vr. No/ Bill No.	Division Name	Dated	Description	Official's Name and amount to be paid
1.	C-0443	Division-3, CWC, Berhampore (WB)	31.01.2022	TA Bill	Sh. Siddhant Kumar, JE – 24841 Sh. Sasi kumar, JE- 8015 Sh. Jeel Chakraborty, MTS- 824
2.	C-0496	LGD-3, CWC, Berhampore	31.01.2022	TA Bill	Sh. Rajesh Kumar, 26727
3.	C-466	LGD-3, CWC, Berhampore	14.01.2022	TA Bill	Suraj Kumar, 1002
4.	C-459	LGD-3, CWC, Berhampore	13.01.2022	TA Bill	Rajesh Kumar, EE,- 10446 Sanjib Misra, SDE,- 12522 Pankaj Kumar, JE, - 2240 Snehasish Sanyal, SRA,-10355 Ranjeet Raushan, JE,- 13340

Photocopies of PFMS sheets are attached in the following bills:

Sr. No.	Vr. No/ Bill No.	Division Name	Dated	Description	Amount paid
1.	C-1083	Sikkim Investigation Division, CWC, Sikkim	06.02.2022	Hiring of supporting staff	18085
2.	C-1110	Sikkim Investigation Division, CWC, Sikkim	11.02.2022	Office expenses	24465
3.	C-1131	Sikkim Investigation Division, CWC, Sikkim	23.02.2022	Machinery and equipment purchase	33660
4.	C-1086	Sikkim Investigation Division, CWC, Sikkim	03.02.2022	Hiring of supporting Staff	191360

Corrective Action – PAO (CWC) is requested to look into the matter and issue suitable instruction to their concerned CDDO to attach the PFMS sheet along with the vouchers so that the details of the payee may be verified.

Para 13: E-payment made without original bill signature of the CDDO.

Criteria: As per DDO manual, the bills of payments will be prepared in accordance with the rules and procedures prescribed in CGA (R&P) Rules/ GFRs, etc and presented to the Cheque Disbursing & Drawing Officer (CDDO) for check and payment. In so as far as the bills of his own office are concerned, the CDDO will ensure that, to the extent possible, the bills are got checked independently by a person other than the one responsible for the preparation of the bills. The bills received for payment (including those pertaining to his own office) will be checked by the CDDO to ensure that they relate only to classes of

payment which he is empowered to make by issue of cheques. Bills which do not fall under these categories, if received, will be returned to the concerned for transmission to the Pay & Accounts Office for pre-check and payment.

Condition: On scrutiny of the paid Vouchers / List of payments of the CDDOs under the jurisdiction of PAO, CWC checked randomly for the period from 01.01.2022 to 31.03.2022 that the payment was made on photocopies of the bills as the Original bill are not available with the payment vouchers and the payment were made on the photocopy of the bill. The details of the few instances are given below:

EXECUTIVE ENGINEER, SNOW HYDROLOGY DIVISION, CWC, SHIMLA

Sr. No.	Vr. No/ Bill No.	Dated	Discription	Total Amount	Vendor's name
1.	C-1235	17.01.2022	Petrol	6801	Himfed TPT Shimla
2.	C-1271	26.01.2022	Petrol	9577	Himfed TPT Shimla

Recommendation: The PAO, CWC, may please kindly instructed to all the CDDOs, CWC to review all the paid vouchers. The practice for payment on Photocopy of the Vendors Invoice/Bill must please be avoided to avoid the possibilities of duplicate payment and adhere strictly the guidelines of CGA (Receipt & Payments).

Para no. 14: Irregular payment on account of GST.

Criteria: As per the clause 31(e) chapter 2 conditions of contract "payment of GST shall be on reimbursement basis on production of proof of payment of the work (Annexure G) "Engagement of 21 nos. Contractual highly skilled personal consisting 19 supervisor staffs and 02 lab assistants awarded to M/s Akriti construction & manpower suppliers, Basti (UP).

Condition: On scrutiny of paid vouchers of UBD Dibrugarh it was found that the Division is paying the amount of GST to contractor without getting the proof of payment. Some of instances have been listed below:

S. No	CV No.	Date	Amount of GST	Total Amount
1.	C-1136	23.02.2022	81339	533220
2.	C-1066	10.02.2022	2647	17354
3.	C-1067	10.02.2022	680	4455
4.	C-1069	11.02.2022	2937.50	61687.50
5.	C-1158	24.02.2022	10858	71178
6.	C-1156	24.02.2022	14202	93104
7.	C-1102	19.02.2022	20268	132865

Corrective Action: PAO (CWC) is requested to ask the reasons to the Division UBD Dibrugarh for releasing the payment of GST without production of proof. Similar other cases may also be reviewed.

PARA – 15: Reconciliation not done on monthly basis

Criteria: As per DDO Manual, the Cheque Drawing DDOs should prepare a Reconciliation Statement every month and sent it to the Pay & Accounts Officer.

Condition: On scrutiny of the records of CDDOs LOC/LOA, It has been seen that the reconciliation has not been done by various divisions till date and also not follow the guidelines of the Civil Account Manual & CGA (R&P) Rules for reconciliation of Accounts every month. It has also been noted that the reconciled of the monthly Expenditure with the PFMS payment during the period from 01.01.2022 to 31.03.2022). The details of the CDDOs are given below who have not reconciled monthly :

S.No	CDDOs	CDDOs Description	Station	Reconciled upto
1	10190 2	LYD, CWC AGRA	Agra	12/21
2	10192 9	DAMODAR DIV, ASANSOL	Asansol	12/21
3	10188 3	CAUVERY DIV BANGALORE	Bangalore	06/21

4	10188 8	LGD CWC BERHAMPORE	Berhampore	08/21
5	10188 5	BHUTAN INV DIV PHUNTSHOLING	Bhutan	12/21
6	10192 7	HYDROLOGY DIV CHENNAI	Chennai	04/21
7	10190 5	S.W.R.D. CWC, COCHIN	Cochin	12/21
8	10190 6	SOUTHERN RIVER DIV COIMBATORE	Coimbatore	04/21
9	10189 7	HIMALYAN GANGA DIV DEHRADUN	Dehradun	04/21
10	10193 1	UBD, CWC, DIBRUGARH	Dibrugarh	11/21
11	10190 9	P&I DIV NH-IV FARIDABAD	Faridabad	11/21
12	10189 3	LKD, CWC HYDERBAD	Hyderabad	11/21
13	10189 8	U.G.DIV. HYDERABAD	Hyderabad	11/21
14	10191 6	LGD, CWC HYDERABAD	Hyderabad	12/21
15	10190 7	NEID III CWC ITANAGAR	Itanagar	10/21
16	10188 0	CHENAB DIV CWC, JAMMU	Jammu	11/21
17	10190 0	MGD-II, CWC, LUCKNOW (Govt. Business)	Lucknow	12/21
18	10188 7	WAINGANGA DIV NAGPUR	Nagpur	12/21
19	10190 3	LGD-II, CWC, PATNA (Boring Road Patna)	Patna	12/21
20	10193 0	LGD-I PATNA (Rajendra Nagar)	Patna	12/21
21	10191 0	UKD, PUNE	Pune	11/21
22	10189 6	MEGHNA INV DIV SHILLONG	Shillong	12/21
23	10192	SNOW HYDRO. DIV. SHIMLA	Shimla	11/21

	6			
24	10189 5	NEID-I CWC, SILCHAR	Silchar	11/21
25	10191 9	MEGHNA DIV CWC SILCHAR	Silchar	11/21
26	10191 3	TAPTI DIV SURAT	Surat	04/21

The funds received through PFMS, the reconciliation is a very important tool for internal control of fund flow receipts and expenditure made in the records. It helps in detecting errors, frauds and irregularities occurred, The wrong entry in the Bank Statement or in books of Accounts can be detected on the preparation of Reconciliation Statement, It helps in finding out the actual position of the Bank Balance.

RECOMMENDATION: It suggested all the Division of the CDDOs, CWC & PAO may please reconcile the monthly Expenditure incurred with PFMS on regular basis and the above CDDOs, CWC may reconciled the figures and intimate to the Internal Audit Wing, Ministry of Jal Shakti, DoWR RD&GR, New Delhi and adhere strictly the guidelines of the reconciliation in future.

Para No 16 :-Non-receipt of list of payments.

Criteria :- As per para 3.4.3. "the drawing and disbursing officer shall prepare a 'list of payment' in triplicate, in form CAM-21 as indicated below. Two copies of the list of payment accompanied by the paid vouchers should be sent to the Pay and Accounts Office, as indicated below-

1 st to 7 th	By the 9 th of the month
8 th to 14 th	By the 16 th of the month
15 th to 21 st	By the 23 rd of the month
22 nd to the end of the month	DAILY
Last day's scroll	By the 3 rd of the following month.

Condition : During the scrutiny of record related to LOP it was observed that the LOP is pending since December-2021 from CDDO's (Cauvery Div. Bangalore), and the LOP is

pending since February-2022 from CDDO's (Damodar, Asansol). The LOP for the march-2022 have not received from 15 CDDO's as detailed below:-

List of Paid Vouchers Not Received

S.N O	DDO Code	DDO Name	Pending Months
1.	101883	Cauvery Div. Bangalore	Dec-21, January, February, and March-2022
2.	101929	Damodar, Asansol	February, and March-2022
3.	101883	Cauvery Div. Bangalore	March-2022
4.	101892	MBD, Guwahati	March-2022
5.	101894	LBD, Jalpaiguri	March-2022
6.	101896	Meghna In. Shillong	March-2022
7.	101902	LYD, Agra	March-2022
8.	101903	LGD-2, Patna	March-2022
9.	101907	NEID-3, Itanagar	March-2022
10.	101908	Mahanadi, Burla	March-2022
11.	101910	UKD, Pune	March-2022
12.	101912	Narmada, Bhopal	March-2022
13.	101913	Tapti, Surat	March-2022
14.	101926	SHD, Shimla	March-2022
15.	101927	HD, Chennai	March-2022
16.	101928	MGD-1 Lucknow	March-2022

	101929	Damodar, Asansol	March-2022
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Corrective Action :- PAO, CGWB is requested to ask the reasons concerned CDDO for not submitting the list of payments to PAO and to ensure its timely submission in future.

CLB
19/04/22