No. 1/1/2025/A/C(works) /31
Accounts works Section
Central Water Commission
****

8th Floor, Sewa Bhawan
R.K.Puram, New Delhi
Dated: 13 th November, 2025.

To,
All Directorate/Section
---------- SMD, CWC ----------
Sewa Bhawan,R.Kuram ,
New Delhi-110066

Subject: Adjustment of Advances for contigent and Misc. purpose - reg:

Ref: Internal Audit Para No.5 dated 13.11.2025.

Sir,

Please find enclosed copy of above referred Audit Para No. 5 vide which Internal Audit had observed on scrutiny of Temporary Contingent Advance Register that the advances are not being settled by the officer/officials within stipulated time of 15 days of drawl of advance failing which the Temporary/Permanent advance or balance shall be recovered from concerned officers next salary (ies) as per GFR Rule 293 (2).

Now all the concerned Directorate/Division offices/official are advised to comply the Audit instructions as per GFR Rule 292 (2)

Yours Faithfully
गोस्वामी
13.11.2025

Encl: As above.

(DINA NATH GOSWAMI)
DDO-II, CWC

To, SMD, for uploading on CWC Site.



Government of India

Ministry of Jal Shakti
(Department of Water Resources, RD&GR)
Office of the Controller of Accounts
Internal Audit Wing, Shastri Bhawan,
New Delhi

INTERNAL AUDIT REPORT OFFICE OF THE DRAWING AND DISBURSING OFFICER DDO (ACCOUNTS), CENTRAL WATER COMMISSION, R.K. PURAM, NEW DELHI-110023

AUDIT PERIOD APRIL,2017 TO MARCH,2023

Duration of Audit: 05.02.2024 to 09.02.2024

Name of Internal Audit Team Members:
Shri Sitaram Meena, AAO
Shri V.S. Rawat, Consultant
Shri Harish Chander Consultant
Shri Data Ram, Consultant

Name of the Auditee (Unit Audited): **Office of the Drawing &Disbursing Officer (Accounts) Central Water Commission, 8th Floor, Sewa Bhawan, R.K. Puram, New Delhi - 110023**

Name of Internal Audit Team Members:

- Shri Sitaram Meena, AAO
- Shri V.S. Rawat, Consultant
- Shri Harish Chander, Consultant
- Shri Data Ram, Consultant

Details of staff deployed in DDO (Accounts), Central Water Commission, Sewa Bhawan, 8th Floor, R.K. Puram, New Delhi-110023

S.No	Name of Officer & Designation	Address	T.No.&E.mail id
1	Shri Parveen Kumar	Secretary, CWC, R.K. Puram, New Delhi	011-26101012 Email Id-cwcbudget80@gmail.com
2	Shri Dharmender Kumar,	Accounts Officer, CWC,	011-29582332
3	Sandeep Gupta	DDO 1 & SO Accout-1	
4	Dinanath Goswami	DDO- &SO (Accounts-II)	011-29583821

Sanctioned strength and working strength as on date

Name of the post	Sanctioned Posts	Existing Posts	Vacant
Group 'A'	48	40	8
Group 'B'	205	91	114
Group 'C	52	24	28
Total	**305**	**155**	**150**

3 The Complaint Grievances pending during the last three years as follow;

Financial Year	No. of Grievances received	No.of Grievances Disposed	No. of Pending Grievances
2020-21	439	360	79
2021-22	408	394	14
2022-23	334	302	32

Dated: 09.02.2024

DISCLAIMER CERTIFICATE

The Internal Audit Office of DDO (Accounts), Central Water Commission, R.K. Puram, New Delhi conducted for the financial year 2017-18 to 2022-23 from 05.02.2024 to 09.02.2024 on the basis of information furnished and made available by the DDO (Accounts), Establishment, CWC, New Delhi. The Internal Audit Team office of the Controller of Accounts DoWR, RD &GR, Ministry of Jal Shakti, Shastri Bhawan, New Delhi disclaims any responsibility for any mis-information and / or information on the part of the auditee. The observation / finding made during the audit from 05.02.2024 to 09.02.2024 has been concluded and discussed with the Secretary, Central Water Commission, R.K. Puram, New Delhi on 09.02.2024.

The Audit Party thankful for cooperation and support provided by the Accounts / DDO, CWC, New Delhi in successful conducting the audit for Accounts (DDO, CWC, R.K. Puram, New Delhi for the financial year 2017-18 to 2022-23.

Internal Audit Team, O/o Controller of Accounts

- Shri Data Ram, Consultant, IAW
- Shri Harish Chander, Consultant, IAW 09/02/2024
- Shri V.S. Rawat, Consultant, IAW 9.2.2024
- Shri Sitaram Meena, AAO, IAW. 09/2/24

09-02-2024

(Parveen Kumar)
Secretary, Central Water Commission
R.K. Puram, New Delhi.

प्रवीण कुमार/PRAVEEN KUMAR
सचिव/Secretary
केंद्रीय जल आयोग/Central Water Commission
भारत सरकार/Govt. of India
आर.के. पुरम, नई दिल्ली-66
R.K. Puram, New Delhi-66

and is not completed in the PBR ...

iv) No entries of LTC availed by the employees, CEA Claimed, OTA, Leave encashment and other entries related to salary arrears, etc for the period are not mentioned & left in the PBR page of the employee.

v) In PBR, it has been noted the GPF contribution should be stopped before three month from the superannuation of the employee but the contribution is deducted till the date of retirement such as in case of Shri P.S. Verma, AD, retired in Feburary,2019. The dealing person should be adhere strictly the norma and avoid unnecessary burden faced by the employee to get their due delay.

vi) Issue of leave order EL/ HPL/EOL not entered in the respective employee PBR page which needs to be entered in future.

.vii) The instalment of recovery like HBA, Computer Advances, etc not written ascending order, and written in confusing pattern. Even the complete recovery of principle amount the interest instalment pattern is not changed.

All the necessary columns of the PBR should not be left blank, to check and ensure whether the full recovery of the advances and interest thereon have been made and entered in the PBR. Non maintenance of entry in the PBR, the correctness of the Pay & Allowances drawn by the employees cannot be ruled out.

Recommendations: The Pay Bill Register (PBR) is an important document and it should be maintained properly. All the columns of the Pay Bill Register of each employee may be filled up at the earliest and after completing the necessary entry of employee data & Pay & allowances should be signed by the Dealing Assistant and authorized officers every month. The Compliance may be intimated to the Internal Audit Wing, Office of Controller of Accounts, Shastri Bhawan, New Delhi.

Para-5: Non-adjustment & delay in adjustment of Temporary Contingent Advances.

Criteria: In terms of Chapter12(IX) of GFR, 2017, Contingent and Miscellaneous Expenditure Rule-323(a), the adjustment bill along-with balance, if any, shall be submitted by Govt. servant within 15 (fifteen) days of drawl of advance failing which the advance or balance shall be recovered from his next salary (ies).

Observation: On scrutiny of Temporary Contingent Advance Register submitted by the office of the A.O, CWC, it has been observed that most of the advances are not being settled by the officer/officials within the stipulated time. The few cases are given below as the list is illustrative and not exhaustive.

S.No.	Name & Designation	Bill No. & Date	Amount	Date of adjustment
1.	Pawan Kumar Nagayach, AD-II	CP-710, 30.8.22	175000	CP-907. 6.10.22
2.	Paneer Selvenl, DD	711. 30.08.2022	96000	953, 14.10.2022
3.	Rajat Garg, DD	764, 13.09.2022	55000	1264-C6, .2.2023
4.	Harish GreeshUmbrje, Dir.	1027, 9.11.2022	180000	1300,14.02.2023

5.	V. ItitoZhimo, AD	1044, 15.11.22	2,7000	1318-C24.2.202
6.	Doli Srivastav	501, 04.10.2021	194500	853, 12.01.2022
7.	NPCCL	604. 12.11.2020	6400000.	Not adjusted till date
8.	A. K Gupta, AD -II	14016, 26.06.19	79200	353, 24.07.2019
9	Organizing Regional Review Meeting of NDSA	A-1044, 13.11.22	227000	02.02.2023,

Recommendations: The Accounts Officer (DDO), Central Water Commission, R. K Puram New Delhi is requested to review all such type of cases and explain the reasons why the Contingent Advances not adjusted in the stipulated time as per provision contained in GFR,2017. Necessary action may be taken accordingly and submitted the compliance report to Internal audit wing.

Para-6: Physical verifications of Library Books CWC not conducted for the financial year 2022-23.

Criteria: Records of Library books should be maintained in the proper format as prescribed in the Form GFR-35. All issuing books be thoroughly investigated, books issued but not returned should be compensated by making recovery from defaulter, who failed in returning books.

Conditions: On scrutiny of the records of the office of Central Water Commission New Delhi, the physical verification of Library Books has not conducted for the year 2022-3. As per rules 215 of GFRs 217 the physical verification of Library Books should be conducted every year, in case the library having not more than 20000 volumes. In such cases verification reveals unusual or unreasonable shortages, complete verification shall be done.

As per the Accession Register maintained by the Library Office there are total number of books are 90324 but no physical verification is done for the financial year 2022-23.The circumstances under which the Physical Verification of library books has not been conducted as per GFR Rules may be elucidated to Audit. Further, it is suggested that Physical Verification of Library Books may be conducted every year as per prescribed procedure in GFR Rule 215 of 2017.

2 It has also noted from the records that during the last physical verification 432 library books found badly damaged / mutilated / termites affected not weeding out and 2811 books are found to be missing / lost, it is a negligence on the part of the Library-in-Charge. It is suggested to calculated the total value of the book damaged due to termite affected and missing/lost due to negligence.

Recommendations: It is suggested the Secretary, CWC, may be constituted a Committee for conducting Physical Verification of Library Books 2022-23 at the earliest as per GFRs Rules and weed out the books as per rules. As far as the loss & missing of 2811 library books a enquiry may be initiated as per rules as it is a loss of government property & write off if it is within the power of competent authority as per rules. The compliance may be intimated to the Internal Audit Wing, Office of Controller of Accounts, Ministry of Jal Shakti, Shastri Bhawan, New Delhi.