

Name of the Organization:

A FRAMEWORK FOR TRANSPARENCY AUDIT

The RTI Act under section 4 provides a comprehensive framework for promoting openness in the functioning of the public authorities.

While Section 4(1) (a) provides a general guideline for record management, so that the information could be easily stored and retained, the sub-sections b, c and d of Section 4 relate to the organizational objects and functions. Sub-sections (b), (c) and (d) of Section 4 of the RTI Act and other related information can be grouped under six categories; namely, 1-organisation and function, 2- Budget and programmes, 3- Publicity and public interface, 4-E. governance, 5-Information as prescribed and 6. Information disclosed on own initiative.

1. Organisation and Function

S.No.	Item	Details of disclosure	Remarks/ Reference Points (Fully met/partially met/ not met- Not applicable will be treated as fully met/partially met)
1.1	Particulars of its organisation, functions and duties [Section 4(1)(b)(i)]	(i) Name and address of the Organization	Annexure- 1.1
		(ii) Head of the organization	Annexure-1.1
		(iii) Vision, Mission and Key objectives	Annexure-1.1
		(iv) Function and duties	Annexure-1.1
		(v) Organization Chart	Annexure-1.1
		(vi) Any other details-the genesis, inception, formation of the department and the HoDs from time to time as well as the committees/ Commissions constituted from time to time have been dealt	Annexure-1.1

1.2	Power and duties of its officers and employees [Section 4(1) (b)(ii)]	(i) Powers and duties of officers (administrative, financial and judicial)	Annexure-1.2
		(ii) Power and duties of other employees	Annexure-1.2
		(iii) Rules/ orders under which powers and duty are derived and	Annexure-1.2
		(iv) Exercised	Annexure-1.2
		(v) Work allocation	Annexure-1.2
1.3	Procedure followed	(i) Process of decision making Identify key decision making points	Annexure-1.3
		(ii) Final decision making authority	Annexure-1.3
		(iii) Related provisions, acts, rules etc.	Annexure-1.3
		(iv) Time limit for taking a decisions, if any	Annexure-1.3
		(v) Channel of supervision and accountability	Annexure-1.3
1.4	Norms for discharge [Section 4(1)(b)(iv)]	(i) Nature of functions/ services offered	Annexure-1.4
		(ii) Norms/ standards for functions/ service delivery	Annexure-1.4
		(iii) Process by which these services can be accessed	Annexure-1.4
		(iv) Time-limit for achieving the targets	Annexure-1.4
		(v) Process of redress of grievances	Annexure-1.4
1.5	Rules, regulations, instructions manual and records for discharging functions [Section 4(1)(b)(v)]	(i) Title and nature of the record/ manual /instruction.	Annexure-1.5
		(ii) List of Rules, regulations, instructions manuals and records.	https://cga.nic.in/Book/Publiched/list.aspx
		(iii) Acts/ Rules manuals etc.	https://cga.nic.in/Book/Publiched/list.aspx
		(iv) Transfer policy and transfer orders	Annexure-1.5
1.6	Categories of documents held	(i) Categories of documents	Annexure-1.6.i

	by the authority under its control [Section 4(1)(b) (vi)]	(ii) Custodian of documents/categories	Annexure-1.6.ii
1.7	Boards, Councils, Committees and other Bodies constituted as part of the Public Authority [Section 4(1)(b)(viii)]	(i) Name of Boards, Council, Committee etc.	Annexure-1.7
		(ii) Composition	
		(iii) Dates from which constituted	
		(iv) Term/ Tenure	
		(v) Powers and functions	
		(vi) Whether their meetings are open to the public?	
		(vii) Whether the minutes of the meetings are open to the public?	
		(viii) Place where the minutes if open to the public are available?	
1.8	Directory of officers [Section 4(1) (b) (ix)]	(i) Name and designation	Annexure- 1.8
		(ii) Telephone , fax and email ID	Annexure- 1.8
1.9	Monthly Remuneration received by officers & employees including system of compensation [Section 4(1) (b) (x)]	(i) List of employees with Gross monthly remuneration	Annexure- 1.9
		(ii) System of compensation as provided in its regulations	NA
1.10	Name, designation and other particulars of public information officers [Section 4(1) (b) (xvi)]	(i) Name and designation of the public information officer (PIO), Assistant Public Information (s) & Appellate Authority	Annexure- 1.10
		(ii) Address, telephone numbers and email ID of each designated official.	Annexure- 1.10
1.11	No. of employees against whom Disciplinary action has	No. of employees against whom disciplinary action has been (i) Pending for Minor penalty or major penalty proceedings	Annexure- 1.11

	been proposed/ taken		
	(Section 4(2))	(ii) Finalised for Minor penalty or major penalty proceedings	Annexure- 1.11
1.12	Programmes to advance understanding of RTI (Section 26)	(i) Educational programmes	Annexure-1.12
		(ii) Efforts to encourage public authority to participate in these programmes	
		(iii) Training of CPIO/APIO	
		(iv) Update & publish guidelines on RTI by the Public Authorities concerned	Annexure1.12.iv
1.13	Transfer policy and transfer orders [F No. 1/6/2011-IR dt.15.4.2013]	(i) Transfer Policy and Transfer Orders (F No. 1/6/2011-IR dated 15.04.2013)	https://cga.nic.in//writereaddata/file/TrnsnferpolicyOMNO1463Dt12022024.pdf

2. Budget and Programme

S.No.	Item	Details of disclosure	Remarks/ Reference Points (Fully met/partially met/ not met- Not applicable will be treated as fully met/partially met)
2.1	Budget allocated to each agency including all plans, proposed expenditure and reports on disbursements made etc. [Section 4(1)(b)(xi)]	(i) Total Budget for the public authority	Annexure-2.1
		(ii) Budget for each agency and plan & programmes	Annexure-2.1
		(iii) Proposed expenditures	Annexure-2.1
		(iv) Revised budget for each agency, if any	Annexure-2.1
		(v) Report on disbursements made and place where the related reports are available	Annexure-2.1
2.2	Foreign and	(i) Budget	Annexure-2.2.i

	domestic tours (F.No. 1/8/2012- IR dt. 11.9.2012)	(ii) Foreign and domestic Tours by ministries and officials of the rank of Joint Secretary to the Government and above, as well as the heads of the Department. a) Places visited b) The period of visit c) The number of members in the official delegation d) Expenditure on the visit	Annexure-2.2.ii
		(iii) Information related to procurements a) Notice/tender enquires, and corrigenda if any thereon, b) Details of the bids awarded comprising the names of the suppliers of goods/ services being procured, c) The works contracts concluded – in any such combination of the above-and d) The rate /rates and the total amount at which such procurement or works contract is to be executed.	Annexure-2.2.iii
2.3	Manner of execution of subsidy programme [Section 4(i)(b)(xii)]	(i) Name of the programme of activity	<u>Annexure-2.3</u>
		(ii) Objective of the programme	
		(iii) Procedure to avail benefits	
		(iv) Duration of the programme/ scheme	
		(v) Physical and financial targets of the programme	
		(vi) Nature/ scale of subsidy /amount allotted	
		(vii) Eligibility criteria for grant of subsidy	
		(viii) Details of beneficiaries of subsidy programme (number, profile etc)	
2.4	Discretionary and non-discretionary grants [F. No. 1/6/2011-IR dt. 15.04.2013]	(i) Discretionary and non-discretionary grants/ allocations to State Govt./ NGOs/other institutions	annexure 2.4
		(ii) Annual accounts of all legal entities who are provided grants by public authorities	Not Applicable

2.5	Particulars of recipients of concessions, permits of authorizations granted by the public authority [Section 4(1) (b) (xiii)]	(i) Concessions, permits or authorizations granted by public authority	Annexure 2.5
		(ii) For each concessions, permit or authorization granted a) Eligibility criteria b) Procedure for getting the concession/ grant and/ or permits of authorizations c) Name and address of the recipients given concessions/ permits or authorisations d) Date of award of concessions /permits of authorizations	Annexure 2.5
2.6	CAG & PAC paras [F No. 1/6/2011- IR dt. 15.4.2013]	CAG and PAC paras and the action taken reports (ATRs) after these have been laid on the table of both houses of the parliament.	Annexure 2.6

3. Publicity Band Public interface

S.No.	Item	Details of disclosure	Remarks/ Reference Points (Fully met/partially met/ not met- Not applicable will be treated as fully met/partially met)
3.1	Particulars for any arrangement for consultation with or representation by the members of the public in relation to the formulation of policy or implementation thereof [Section 4(1)(b)(vii)] [F No 1/6/2011-IR dated	(i) Relevant Acts, Rules, Forms and other documents which are normally accessed by citizens	Annexure-3.1
		(ii) Arrangement for consultations with or representation by (a) members of the public in policy formation/policy implementation, (b) Day & Time allotted for visitors, (c) Contact details of Information & Facilitation Counter (IFC) to provide publications frequently sought by RTI Applicants	
		(iii) Public-private partnerships (PPP)-Details of Special Purpose Vehicle (SPV), if any	
		(iv) Public-private partnerships (PPP)-Detailed project reports (DPRs)	Annexure 3.1

	15.04.2013]	(v) Public-private partnerships (PPP)-Concession agreements	Annexure 3.1
		(vi) Public-private partnerships (PPP)- Operation and maintenance manuals	
		(vii) Public-private partnerships (PPP)- Other documents generated as part of the implementation of PPP	Annexure 3.1
		(viii) Public-private partnership (PPP)- Information relating to fees, tolls, or the other kinds of revenues that may be collected under authorisation from the government.	Annexure 3.1
		(ix) Public-private partnership (PPP)-Information relating to outputs and outcomes	Annexure 3.1
		(x) Public-private partnership (PPP)-The process of the selection of the private sector party (concessionaire etc.)	Annexure 3.1
		(xi) Public-private partnership (PPP) – All payment made under the PPP project	Annexure 3.1
3.2	Are the details of policies / decisions, which affect public, informed to them [Section 4(1) (c)]	Publish all relevant facts while formulating important policies or announcing decisions which affect public to make the process more interactive;	Annexure 3.2
		(i) Policy decisions/ legislations taken in the previous one year	
		(ii) Outline the Public consultation process	Annexure 3.2
		(iii) Outline the arrangement for consultation before formulation of policy	Annexure 3.2
3.3	Dissemination of information widely and in such form and manner which is easily accessible to the public [Section 4(3)]	Use of the most effective means of communication (i) Internet (website)	Annexure 3.3
3.4	Form of accessibility of information manual/handbook [Section 4(1)(b)]	Information manual/handbook available in (i) Electronic format	https://cga.nic.in/Book/Published/list.aspx
		(ii) Printed format	https://cga.nic.in/Book/Published/list.aspx
3.5	Whether information manual/handbook	List of materials available (i) Free of cost	Annexure 3.5

available free of cost or not [Section 4(1)(b)]	(ii) At a reasonable cost of the medium	Annexure 3.5
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4. E. Governance

S.No.	Item	Details of disclosure	Remarks/ Reference Points (Fully met/partially met/ not met- Not applicable will be treated as fully met/partially met)
4.1	Language in which Information Manual/Handbook Available [F No. 1/6/2011-IR dt. 15.4.2013]	(i) English	https://cga.nic.in/Book/Published/list.aspx
		(ii) Vernacular/ Local Language	https://cga.nic.in/Book/Published/list.aspx
4.2	When was the information Manual/Handbook last updated? [F No. 1/6/2011-IR dt 15.4.2013]	Last date of Annual update	https://cga.nic.in/Book/Published/list.aspx
4.3	Information available in electronic form [Section 4(1)(b)(xiv)]	(i) Details of information available in electronic form	https://cga.nic.in/Book/Published/list.aspx
		(ii) Name/ title of the document/record/ other information	https://cga.nic.in/Book/Published/list.aspx
		(iii) Location where available	https://cga.nic.in/Book/Published/list.aspx
4.4	Particulars of facilities available to citizen for obtaining information [Section 4(1)(b)(xv)]	(i) Name & location of the facility	Annexure 4.4
		(ii) Details of information made available	Annexure 4.4
		(iii) Working hours of the facility	Annexure 4.4

		(iv) Contact person & contact details (Phone, fax email)	Annexure 4.4
4.5	Such other information as may be prescribed under section 4(i)(b)(xvii)	(i) Grievance redressal mechanism	Annexure-4.5.i
		(ii) Details of applications received under RTI and information provided	Annexure-4.5.ii
		(iii) List of completed schemes/ projects/ Programmes	Not yet completed, all are underway
		(iv) List of schemes/ projects/ programme underway	Annexure 4.5.iv
		(v) Details of all contracts entered into including name of the contractor, amount of contract and period of completion of contract	Annexure-2.2.iii
		(vi) Annual Report	Annexure 4.5.vi
		(vii) Frequently Asked Question (FAQs)	Not Applicable
		(viii) Any other information such as a) Citizen's Charter	Not Applicable
		b) Result Framework Document (RFD)	
c) Six monthly reports on the Performance against the benchmarks set in the Citizen's Charter			
4.6	Receipt & Disposal of RTI applications & appeals [F.No 1/6/2011-IR dt. 15.04.2013]	(i) Details of applications received and disposed	Annexure-4.5.ii
		(ii) Details of appeals received and orders issued	Annexure-4.5.ii
4.7	Replies to questions asked in the parliament [Section 4(1)(d)(2)]	Details of questions asked and replies given	Annexure-4.7

5. Information as may be prescribed

S. No.	Item	Details of disclosure	Remarks/ Reference Points (Fully met/partially met/ not met- Not applicable will be treated as fully met/partially met)
5.1	Such other information as may be prescribed [F.No. 1/2/2016-IR dt. 17.8.2016, F No. 1/6/2011-IR dt. 15.4.2013]	(i) Name & details of (a) Current CPIOs & FAAs (b) Earlier CPIO & FAAs from 1.1.2015	Annexure- 1.10
		(ii) Details of third party audit of voluntary disclosure (a) Dates of audit carried out (b) Report of the audit carried out	Annexure-5
		(iii) Appointment of Nodal Officers not below the rank of Joint Secretary/ Additional HoD (a) Date of appointment (b) Name & Designation of the officers	Annexure 5
		(iv) Consultancy committee of key stake holders for advice on suo-motu disclosure (a) Dates from which constituted (b) Name & Designation of the officers	Annexure 5
		(v) Committee of PIOs/FAAs with rich experience in RTI to identify frequently sought information under RTI (a) Dates from which constituted (b) Name & Designation of the Officers	Annexure 5

6. Information Disclosed on own Initiative

S.No.	Item	Details of disclosure	Remarks/ Reference Points (Fully met/partially met/ not met- Not applicable will be treated as fully met/partially met)
6.1	Item / information disclosed so that public have minimum resort to use of RTI Act to obtain information	Item/Information disclosed so that public have minimum resort to use of RTI Act to obtain information	Annexure-6.1
6.2	Guidelines for Indian Government Websites (GIGW) is followed (released in February, 2009 and included in the Central Secretariat Manual of Office Procedures (CSMOP) by Department of Administrative Reforms and Public Grievances, Ministry of Personnel, Public Grievance and Pensions, Govt. Of India)	Whether STQC certification obtained and its validity.	Annexure-6.2
		Does the website show the certificate on the Website?	Annexure-6.2

4.4 Particulars of facilities available to citizen for obtaining information [Section 4(1)(b)(xv)]

The facilities can be available to the citizen through the websites cited in the 4.3 items. The working hours of the facility are 24X7 days. Information obtaining facilities are RTI MIS Portal

RTI MIS Portal:-

Application for information under RTI Act, 2005 from O/o Controller of Accounts, Ministry of Jal Shakti, Department of Water Resources, RD & GR may be addressed to Central Public Information Officer, Principal Accounts Office, O/o Controller of Accounts, “C” Wing, Ground Floor, Shastri Bhawan, New Delhi-110001 clearly specifying the information required from the records of O/o Controller Of Accounts. The fee of Rs.10/- (Rupees Ten only) in respect of such application is to be made by way of Indian Postal Order/Bank Draft/Banker’s Cheque payable to “ **PAO, O/o CA**” payable at New Delhi.

For more information, Please visit RTI user interface:- <https://rtionline.gov.in/>

Details of applications received under RTI and information provided

The number of RTI request received during the period from **01/04/2017 to 31/03/2024:- 315**

Details of RTI applications received and disposed from **01/04/2017 to 31/03/2024:- 315**

RTI Requests application received during the period – 01/04/2017 to 31/03/2024					
Office of Controller of Accounts					
Duration of Report	Appeals Received	Initial Action to be Taken	RTI Requests Disposed of		Pending Appeals (6)= (1)+(2)-(4)-(5)
			Information Provided	Returned To Applicant	
01April, 17 to 31 March, 24	315	315	315	Nil	Nil

Details of Appeal received and order issued are as under:-

RTI Appeals application received during the period – 01/04/2017 to 31/03/2024					
Office of Controller of Accounts					
Duration of Report	Appeals Received	Initial Action to be Taken	RTI Appeals Disposed of		Pending Appeals (6)=(1)+(2)-(4)-(5)
			Information Provided	Returned To Applicant	
01April, 17 to 31 March, 24	44	44	44	Nil	Nil

4.5. (2020 + iv)

Annex. 'B'

Ministry of Jal Shakti ,O/o Controller of Accounts
Target and Achievement of Annual Audit Plan for the FY 2023-24

Name of scheme	Target	Total Achieved Target
ABY	15	15
NHP	22	21
SBM(DDWS)	24	25
Total	61	61



Atal Bhujal Yojana

Atal Bhujal Yojana is a **central sector scheme worth Rs. 6,000 crore** which aims for sustainable management of groundwater with community participation. It envisages people's participation through the formation of water budgeting, preparation & implementation of Gram-panchayat-wise water security plans, etc.

It is being implemented by the **Ministry of Jal Shakti** (earlier known as Ministry of Water Resources, River Development and Ganga Rejuvenation). The scheme is being funded by the Government of India and the World Bank on 50:50 basis. The identified over-exploited and water-stressed areas for the implementation of the scheme are Gujarat, Haryana, Karnataka, Madhya Pradesh, Maharashtra, Rajasthan, and Uttar Pradesh.

Swachh Bharat Mission

Swachh Bharat Mission, the world's largest sanitation initiative was launched by the Prime Minister of India in 2014 to achieve an Open Defecation Free India by October 2, 2019, as a tribute to Mahatma Gandhi. The programme led to the construction of over 10 crore individual household toilets, taking sanitation coverage from 39% in 2014 to 100% in 2019 when around 6 lakh villages declared themselves Open Defecation Free (ODF). The SBM-G campaign led to significant economic, environmental and health impacts, contributing to the empowerment of women in particular.

The Government of India in February 2020, approved Phase-II of the SBM-G with a total outlay of Rs. 1,40,881 crores to focus on the sustainability of the ODF status and to cover the villages with Solid and Liquid Waste Management (SLWM) that would transform villages from ODF to ODF Plus by 2024-25. To achieve the goal of ODF Plus villages, focus is given to providing access to IHHLs to left-out and newly emerging households; Biodegradable Waste Management through composting and setting up of Biogas plants; collection, segregation, and storage facilities for plastic waste management; construction of soak pits, waste stabilization ponds, DEWATS, etc. for Greywater Management; and Faecal Sludge Management through co-treatment in existing Sewage Treatment Plants/Faecal Sludge Treatment Plants (STPs/ FSTPs) in peri-urban areas and setting up of FSTPs under the programme. There are 3 progressive stages of ODF Plus villages. While a village that sustains its ODF status and has arrangements for Solid Waste Management or Liquid Waste Management is considered an ODF Plus Aspiring village; a village that sustains its ODF status and has arrangements both Solid Waste Management or Liquid Waste Management is an ODF Plus Rising village. On the other hand, an ODF Plus Model village is one that sustains its ODF status and has arrangements for both Solid Waste Management and Liquid Waste Management; observes visual cleanliness, i.e., minimal litter, minimal stagnant wastewater, no plastic waste dump in public places; and displays ODF Plus Information, Education and Communication (IEC) messages. As per the IMIS of DDWS in October 2023, over 78 percent of the villages have declared themselves ODF Plus.

NATIONAL HYDROLOGY PROJECT

National Hydrology project has been approved by the cabinet on 06.04.2016 as a World Bank supported Central Sector Scheme with a total outlay of Rs. 3679.7674 crores [Rs. 3640 crores for National Hydrology Project (NHP) and Rs. 39.7674 crores for establishment of National Water informatics Centre (NWIC) as a repository of nation-wide water resources data].

NWIC has been established as a subordinate office of DoWR, RD & GR in March 2018.

Central Sector Scheme, with 100% grant to the States

Budget Outlay: about Rs 3,680 Crores, with World Bank Assistance to the tune USD 160 million

Timeline: 8 years from 2016-17 to 2023-24. Department of Expenditure has further granted conditional extension to NHP up to 30th September 2025.

Scale: Pan India

Lead Agency: DoWR, RD & GR, MoJS

Implementing Agencies: 48 (including 12 from Central Government and 36 from States)

Loan agreement with World Bank has been signed on 18-8-2017.

PREFACE

It is my privilege to bring out the Annual Internal Audit Review for the Ministry of Jal Shakti, Department of Water Resources, River Development & Ganga Rejuvenation and Department of Drinking Water & Sanitization, pertaining to the Year **2022-23**.

The aim of this publication is to provide a broad overview of the accounting health and performance of offices functioning and Schemes running under the payment control of the Ministry of Jal Shakti, Department of Water Resources, RD & GR and Department of Drinking Water & Sanitization. Our endeavor has been to highlight how far, the duties entrusted to the Internal Audit have been carried out, along with the constraints and the remedies.

We have also tried to highlight the financial irregularities with audit units observed by the Internal Audit Wing in the course of their inspection of records of various offices. A list of our offices as well as paras raised are elaborated and discussed in this Review. The Risk Based Audit of 03 Schemes Atal Bhujal Yojna (07 units), National Hydrology Project (26 units) & Swachh Bharat Mission(Gramin) (14 units) were covered in Financial Year 2022-23.

Any suggestion for improvement of this Annual Review would be highly appreciated. This publication is meant to be used for official purpose and for internal circulation only.

(Subhash Chandra)
CONTROLLER OF ACCOUNTS

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CHAPTER-I

EXECUTIVE SUMMARY

Ministry of Jal Shakti, Department of Water Resources, River Development & Ganga Rejuvenation is responsible for development, conservation and management of water as a National Resource; overall national perspective of water planning and coordination in relation to diverse water uses; general policy, technical assistance, research and development, training and matters relating to irrigation and multipurpose projects, ground water management, flood management etc. Its functioning profile includes, planning, formulation, coordination, technical guidance in the sector of water resources which inter-alia, covers scrutiny, clearance & monitoring of various hydrological projects, infrastructure, technical and research support. It also acts as a coordinator in resolution of differences on disputes relating to inter-state rivers and oversee the implementation of inter-state projects.

Ministry of Jal Shakti, Department of Drinking Water and Sanitation is the nodal Department for overall policy, planning, funding and coordination of two flagship programmes of Government of India namely the **Swachh Bharat Mission (Grameen) [SBM(G)]** for rural sanitation and the **Jal Jeevan Mission [JJM]** (which includes the erstwhile National Rural Drinking Water Programme [NRDWP]) for rural drinking water supply. These schemes have very high budgetary allocation and require proper monitoring. Since these schemes touch the lives of poorest of the poor, which makes them even more sensitive. Also from the executive point of view, it is essential to keep an eye on the expenditure as well as performance of the schemes. These schemes run in almost every Gram Panchayat of the country.

The Internal Audit Wing works directly under the Controller of Accounts, with overall responsibility remaining with the concerned Financial Adviser and the Secretary of the Ministry/Department. The Principal Account Office, the Pay & Account Offices as well as the offices of the D.D.O. in Ministry/Department, Indian missions and other Govt. of India offices abroad, are within the jurisdiction of Internal Audit.

Internal Audit wing conducted Compliance audit of **52** units against the target of **53** units, Risk Based Audit of 39 units against the target of 11 units related to **Department of Water Resources, River Development & Ganga Rejuvenation** and Compliance audit of 01 units against the target of 01 units, Risk Based audit of 26 units against the target of 06 units related to **Department of Drinking Water and Sanitation** during **2022-2023**.

The focus of Internal Audit was to ensure and see the compliance of rules and regulations, system and procedures in accounting and financial matters. This was done duty Financial year 2022-23 by mailing to the units head during the pandemic of COVID-19 to make sure the compliance of audit paras lying for years in offices under control of this Department. Performance audit on 03 schemes (Risk Based) initiated in this year as per TOR approved by the Ministry.

3. Performance of Internal Audit during the financial year 2022-23

Ministry of Jal Shakti, Department of Water Resources, RD & GR have total **180** units out of **023** Scheme/Risk Based Audit, **147** Units for compliance audit and **010** Grant-In Aid Institutes. During the financial year **2022-23** selected **53** units for Compliance audit as per approved Annual Audit Plan. Risk Based/Scheme Audit in r/o Ministry of Jal Shakti, Department of Water Resources, RD & GR was to be conduct for Two Schemes National Hydrology Project (NHP) & Atal Bhujal Yojna (ABY).

Ministry of Jal Shakti, **Department of Drinking Water and Sanitation** have total **04** units out of **02** Scheme/Risk Based Audit, **02** Units for compliance audit. During the financial year **2022-23** selected **01** units Compliance audit as per approved Annual Audit Plan. Risk Based/Scheme Audit in r/o Ministry of Jal Shakti, **Department of Drinking Water and Sanitation** was to be conduct for Two Schemes Swachh Bharat Mission (Gramin) & Jal Jeevan Mission (JJM).

4. An overview of major findings of Internal Audit during the year 2022-23.

During the Financial year **2022-23** 52 units of Department of Water Resources, RD & GR conducted Compliance audit. In this audit **1183** paras raised in which **127** paras pertained to works and rests are pertain to general paras.

5. Sanctioned and working strength of Internal Audit Wing as on 1st April of the financial year under report.

Sanctioned and working strength of Internal Audit Wing as on 1st April of the Financial Year under report.

Category	Sanctioned strength	In Position
Group 'A'	3	1
Group 'B' (Gaz. & Non-Gaz.)	10	7
Group 'C' (Acctt., LDC, MTS)	3	1
Consultant engaged, if any from the empanelled list	03 DoWR 05 DDWS	03 DoWR 02 DDWS

6. Total Number of units and their periodicity

Periodicity	No. of units	Details
Annual		Annexure- I (Pg- 49-51)
DoWR	89	
DDWS	2	
Biennial (DoWR)	38	Annexure-II (Pg- 52)
Triennial (Do)	30	Annexure-III (Pg-53)
Total	159	

7. (A) Targets and achievements (DoWR)

- Targets and achievements in terms of units audited including e-audit (other than Banks/Schemes/Grantee Institutions)

Units due for audit during the year	Target for audit of units during the year	Units actually audited during the year	Arrears, if any	Reasons for Arrears
147 (DoWR)	47	47		
2 (DDWS)	1	1		

- Target and achievements in terms of Schemes audited

Units/Scheme due for audit during the year	Target for audit of units during the year	Units actually audited during the year	Arrears, if any	Reasons for Arrears
<u>(a) DoWR</u>				
NHP	4 (IA)	26 (IA)		
ABY	7	13		
<u>(b) DDWS</u>				
SBM	06 (States including districts)	14 (Districts)		

- Target and achievements in terms of Banks/Grantee Institutional Audited

Units due for audit during the year	Target for audit of units during the year	Units actually audited during the year	Arrears, if any	Reasons for Arrears
10	06	05	01	Due to administrative reason.

8. Status of outstanding Audit Paras.

Nature of Para	Number of paras outstanding at the beginning of the year	No. of paras settled during the year	No. of paras raised during the year	Number of paras outstanding at the end of the year
<u>Internal Audit</u>				
(A) Compliance Audit				
DoWR	1402	309	1183	2276
DDWS	23	09	13	27
(B) Risk Based Audit				
DoWR				
ABY	15	20 (Some para setteled related to current year audit)	163	158
NHP	21	14	351	358
DDWS				
SBM(G)	371	9	194	556
Statutory Audit Paras	19	12	16	23
CGA's Audit Paras (in Pr.AO/PAO)	23	04	00	19
TOTAL	1874	377	1920	3417

9. Initiatives taken for settlement of the outstanding Audit Paras.

An initiative was taken by Pr. Accounts Office (IAW) as per the direction of the Controller of Accounts, Ministry of Jal Shakti, this office (IAW) has **1874** outstanding paras as on **31.03.2022**. This office has organized camp for settlement of outstanding of audit paras instead of this, office e-mailed to the units head for settlement of outstanding paras by sending replies by mail. In this way this office has settled **377** outstanding paras during the financially year **2022-23**.

10. Expectations from Management.

Internal Audit Wing of this Department has to face highly shortage of staff for conducting compliance audit/Risk Based Audit. Even though the targets were achieved which was set in the Annual Audit Plan. Further, this office staff wants special training in Scheme/Risk Based Audit, which is very necessary for smooth and fruitful auditing.

CHAPTER- II
(SUMMARY REPORT OF PARAS SHOWN IN CHAPTER-III)
(Including Schemes/Banks/PSUs/Grantee Institutions)

Sr. No	Nature of irregularities	No. of Paras	Total amount involved (In Lakhs)
1.	Non- recovery of Government Dues from Central Govt. Department/State Govt. /Govt. Bodies/Private parties.	17	202.11
2.	Over Payment.	7	90.31
3.	Idle Machinery/Surplus Stores	37	10381.15
4.	Loss/ in fructuous Expenditure.	12	819.93
5.	Irregular Expenditure.	39	2241.31
6.	Irregular Purchase.	33	2337.49
7.	Non-adjustment of advances.	7	2330.58
	Contingency Advances-		
	Traveling Advance-	44	251.899
	LTC Advance-	9	33.86
	Long Term Advances-	---	---
	Total of Sl.No.7	60	2616.339
8.	Blockade of Government Money.	56	163663.5
9.	Non-accountal of Costly Stores/Governments Money.	13	122.96
10.	Any other item of Special Nature.	150	58055.94
	Total	424	240531

CHAPTER - III
LIST OF IMPORTANT IRREGULARITIES
(Including Schemes/Banks/Grantee Institutions)
(AMOUNT NOT LESS THAN RUPEES ONE LAKH)
(Detailed guidelines available in Annexure-1 attached)

1 Cases of Non- recovery of Government Dues from Central Govt. Departments/State Govt./Govt. Bodies/Private parties.

Sr. No.	Name of office	Para No. of Report	Amount (Rs. In Lakh)	Details of Para in brief (in less than 30 words)
(A) DOWR- Compliance Audit				
1.	EE – Div -1, CGWB, Ahmadabad	07	17.15	Non deduction of GST TDS from bills of Vendors
2.	EE, CGWB Div, XII	11	23.49	Non deduction of GST TDS from bills of Vendors
3.	EE, CGWB Div-5, Ranchi Jharkhand	13	19.36	Non deduction of GST TDS from bills of Vendors
4.	GFCC, Patna	05	8.00	Non deduction of GST TDS from bills of Vendors
<u>Scheme Audit- Atal Bhujal Yojna & National Hydrology Project</u>				
5.	SPMU, ABY(GWD), Jaipur, Rajasthan	02	6.31	Less deduction of TDS (income tax) from contractors
6.	SPMU, ABY, Haryana	02	42.49	Amount Rs 42.49 paid GST extra to the contractor
7.	SPMU, NHP, Chennai, Tamilnadu	12	1.81	Non-accreditation of GST collected by Suppliers into Govt. Account.
8.	Directorate, CWC, R.K. Puram (NHP)	12	5.08	Non-deduction of TDS on GST.
9.	SPMU,NHP, Lucknow, Uttar Pradesh	10	56.00	Non-accreditation of GST collected by Suppliers into Govt. Account.
10.	SPMU, NHP, Lucknow, Uttar Pradesh	12	1.32	Non-deduction of Labour cess from the contractor.
11.	SPMU, NHP, Lucknow, Uttar Pradesh	18	1.51	Water charges not recovered from the contractor.
12.	SPMU, NHP, Shimla, Himachal Pradesh	04	1.59	Low rate of recoveries of TDS income tax from contractors.
13.	SPMU ,NHP (GWMC),Punjab	12	6.70	Les deduction of Income tax at source from the sum paid to the contractor.

14	SPMU, NHP, Shimla, Himachal Pradesh	06	3.22	Lapse deposit in govt. A/c.
15.	NHP, Gandhinagar, Gujarat	09	3.91	Non-deduction of Labour cess from the contractor.
16.	NHP, Jaipur, Rajasthan	20	1.84	Short Recoveries of TDS from contractors Bills.

(B) DDWS- Scheme Audit- Swachh Bharat Mission (Gramin)

17.	DPRO Office SBM(G) Agra U.P	03	2.33	Non Deposit of PF & ESI contribution with Govt. by the contractor claimed from o/o DPRO SBM(G) Agra in r/o employed from June 16 to 2020
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2 Cases of Over Payment.

Sr. No.	Name of office	Para No. of Report	Amount (Rs. In Lakh)	Details of Para in brief (in less than 30 words)
(A) DOWR- Compliance Audit				
1.	EE, Div -7 Guwahati	03	1.39	Recovery of Excess payment Amt. Rs. 1.39, during the EOL /HPL
2.	EE, LKD Hyderabad	20	1.07	Recovery of Excess payment Amt. Rs. 1.07, during the EOL /HPL
3.	NIH-Roorki	6	57.27	Amount shown remained unrecovered from 4 nos. officers who were granted study leave in abroad and extend EOL for which recoveries are due.
(B) DDWS- Scheme Audit- Swachh Bharat Mission (Gramin)				
4.	CEO, SBM(G), Sirohi, Rajasthan	06	1.11	Payments made to contractors for constructions of CSCs without deduction of TDS as per provision of section 194C.
5.	CEO, SBM(G), Sirohi, Rajasthan	08	25	Loss of interest on funds lying in Bank accounts of Block/GPs during the years 2014-15 to 2020-21.

6.	Assistant Commissioner, DDO, SBM(G), Ganderbal, J&K	07	2.07	Non deduction of TDS/GST in award of work of stickers/wall painting/flex board etc.
7.	Assistant Commissioner, DDO, SBM(G), Ganderbal, J&K	12	2.40	Non deduction/deposit of TDS/GST from the bills of vendors by various blocks in Ganderbal District.

3 Cases of Idle Machinery/Surplus Stores.

Sr. No.	Name of office	Para No. of Report	Amount (Rs. In Lakh)	Details of Para in brief (in less than 30 words)
(A) DOWR- Compliance Audit				
1.	EE, CGWB, Bhubaneswar	15	4.3	A large number of items were lying surplus/obsolete/unserviceable. After meeting the due formatting necessary action for disposal through
2.	EE,CWC, Cauvery Div Bangaluru	22	6.49	23 Nos of Items equipment are obsolete unserviceable loss to Gent due to delay in auction.
3.	EE,CWC, Chenab Div Jammu	15	56.56	Non disposal of condemned vehicle rigs and obsolete/unserviceable items of stores, Book Value of the same has seem mention
4.	O/o Regional Director, CGWB, NCR, Bhopal, MP	09	17.15	Non disposal of condemned vehicle rigs and obsolete/unserviceable items of stores
5.	EE, Tapi Division Surat (Gujarat)	14	7.78	Non disposal of condemned vehicle rigs and obsolete/unserviceable items of stores
6.	EE, CWC, ERD Bhubaneswar	05	1.00	Non disposal of condemned vehicle rigs and obsolete/unserviceable items of stores
7.	EE, CWC SWRD Kochi	15	5.64	Non disposal of condemned vehicle rigs and obsolete/unserviceable items of stores
8.	EE, CGWB Division-12	13	2.00	Non disposal of obsolete/Unserviceable items of store
9.	EE,CWC, Damodar Division	13	14.28	Non disposal of condemned Vehicle Unserviceable items
10.	NIH-Roorki	20	8.22	Non disposal of obsolete/Unserviceable items of stores were lying awaiting auction and was a revenue receipt loss to govt.

11.	EE, UKD, CWC CWA Complex Pune Maharashtra	07	1.23	Non disposal of condemned obsolete/un-serviceable items of store amounting of bank value of Rs 1.23 lakh
12	EE,CWC Wainganga Division, Nagpur Maharashtra	10	3.16	Non disposal of condemned obsolete/un-serviceable items of store amounting of bank value of Rs 3.16 lakh
13	EE, CWC, Magna Division, Silchar Assam	14	3.16	Non disposal of obsolete/ unserviceable items amounting of bank value Rs. 3.16 lakh
14	EE, CGWB, Div-15, Kolkata W. Bengal	16	16.42	Non disposal of condemned/ unserviceable vehicle rigs and obsolete/ unserviceable items amounting of residual value of 16.42 lakh
15	EE,CGWB Div-1, Gujarat	16	60.69	Non disposal of condemned/unserviceable vehicle rigs and obsolete/ unserviceable items under Div.
16	EE, MGD-3 CWC Varanasi	13	7.24	Non disposal of condemned/unserviceable vehicle rigs and obsolete/ unserviceable items under Div.
17.	F.A B.B, Guwahati	25	4.58	Non disposal of condemned vehicle rigs and obsolete/ unserviceable items of stores
18	RD, CGWB, NER,Guwahati	11	2.45	Non disposal of condemned vehicle rigs and obsolete/ unserviceable items of stores
19	EE, Mahanadi Sambhalpur	15	3.54 Book value	Non disposal of condemned vehicle rigs and obsolete/ unserviceable items of stores
20	EE, Div7 Guwahati	15	6.18	Non disposal of condemned vehicle rigs and obsolete/ unserviceable items of stores
21	EE, CWC LKD, Hyd.	16	2.77	Non disposal of obsolete/ unserviceable items stores and LKD, CWC Hyd.
22	EE, Div-13 Raipur Chhattisgarh	21	7.50	Non disposal of obsolete/ unserviceable items stores
23	CDDO GFCC Patna	10	4.47	Non disposal of obsolete/ unserviceable items stores
24	EE, CWC SHD Shimla	16	01.98	Non disposal of obsolete/ unserviceable items stores
25	EE, CWC LBD, Jalpaiguri(WB)	17	05.27	Non disposal of obsolete/ unserviceable items stores

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26	SPMU, ABY(GWD), Jaipur, Rajasthan	01	139.91	Non-completion of bore wells and installation of piezometers (05/09/22 to 09/09/22)
27	SPMU, ABY, Maharashtra	11	18.15	Non-installation of rain Gauge Manual Water level indication GPs under the jurisdiction DPMU, Pune (05/09/22 to 09/09/22)
28	SPMU, Chennai, Tamilnadu (NHP)	11	109.34	Outstanding Advance of Rs 1.10 Crore unadjusted. Non-monitoring of advance paid to supplier for early execution of work.
29	SPMU, West Bengal, Kolkata (NHP)	13	219.67	Non-supply, Installation, testing commissioning of SCADA based operation at Tilpara nohiral Barrage & others. The advance of Rs 7.77 Lakh has been paid to the firm.
30	BBMB, Chandigarh (NHP)	01	225.80	Delay and incomplete work of supply and related services for RTDAS at various location
31	SPMU (GWD) Patna, Bihar (NHP)	04	443	Incomplete work in procurement of wireless base remote MPC system for supply & installation.
32	SPMU (GWD) Patna, Bihar (NHP)	05	292	Non-completion/delay of work for the supply, installation & maintenance of SCADA Bank Tubewell Automation system of Bihar under NHP.
33	SPMU, (GW) Kerala (NHP)	03	228.63	Delay & shortcoming in work related to supply, installation & commissioning of DWLR with Telemetry system with accessories.
34	SPMU,NHP (GW) Kerala (NHP)	05	56.92	Delay & shortcoming in work of shallow piezometer construction Thiruvananthapuram, Kollam & Alappuzha
35	SPMU, (SW) Kerala (NHP)	09	1092	Pending installation of instrument (RTDAS) resulting slow progress in execution of work.
36	NHP, CGWB, Faridabad, Haryana.	06	4108.78	Delay in the execution of main work related to RTDAS, DWLR's.

	NHP, Jaipur, Rajasthan	18	3192.89	Slow pace of execution of work RTDAS & ADCP & SCADA & implementation of NHP.
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4 Cases of loss/ In fructuous Expenditure.

Sr. No.	Name of office	Para No. of Report	Amount (Rs. In Lakh)	Details of Para in brief (in less than 30 words)
(A) DOWR- Compliance Audit				
1.	EE Middle Brahmaputra Division CWC Guwahati	11	1.28	Non-payment of arrears of electricity Bills since long time
2.	EE Middle Brahmaputra Division CWC Guwahati	13	1.40	Non adjustment of amount of electricity generated by solar system from the electricity dept.
<u>Scheme Audit- Atal Bhujal Yojna & National Hydrology Project</u>				
3.	SPMU, ABY, Maharashtra	04	203	Loss on procurement of DWLR (05/09/22 to 09/09/22)
4.	SPMU BIHAR (SW)	09	8.00	Loss of stores due to theft at site from RTDAS equipment.
5.	NHP, Dehradun	05	418.98	Loss to govt. revenue in the shape of Non-earning of interest to the bank deposits.
(B) DDWS- Scheme Audit- Swachh Bharat Mission (Gramin)				
6.	Member Secy DWSC, SE RWS&S SBM(G) Guntur A.P	14	99.58	Non recovery of 99.58 lakh from the official on Misutilizations and misappropriation of fund.
7.	Member Secy DWSC SE RWS&S SBM(G) Guntur A.P	05	20.00	Irregular payment of Rs 20.00 lakh for conference hall cum data center in collectorate compound Guntur.
8.	Member Secy DWSC SE RWS&S SBM(G) kadapa A.P	05	3.02	Deviation of funds 3.02 from SBM(G) Schemes of NRDWP Scheme on A/c of payment of salary of staff during the F.Y. 2021-22
9.	CEO DRDA SBM(G) Kangra H.P	03	2.30	Deviation of funds 2.30 from SBM(G) Schemes of NRDWP Scheme on A/c of payment of salary of staff during the F.Y. 2021-22
10.	CEO DRDA SBM(G) Kangra H.P	05	1.31	Irregular expenditure amounting to Rs.131 lakh under SBM(G) on IEC

				activities for the advisement in magazine
11.	CEO DRDA SBM(G) Kangra H.P	08	51.11	Wasteful expenditure due to non handing over the SLWM to municipal corporation the GP merged in municipal corporation.
12.	CEO, SBM(G), Tonk, Rajasthan	07	9.95	Not constructing the CSCs as per prescribed norms and not maintaining properly is a misuse of Govt. money.

5 Cases of Irregular Expenditure.

Sr. No.	Name of office	Para No. of Report	Amount (Rs. In Lakh)	Details of Para in brief (in less than 30 words)
(A) DOWR- Compliance Audit				
35.	Executive Engineer CIVIL CWPRS Pune Maharashtra	04	2.55	Non employment of Technical representative recovery may be made from the contractor Not making proper agreement as per the work contract
36.	Executive Engineer CIVIL CWPRS Pune Maharashtra	05	59.48	Recovery may be made from the contractor due to Non employment of Technical representative
38.	Executive Engineer CIVIL CWPRS Pune Maharashtra	06	1.64	Recovery may be made from the contractor due to Non employment of Technical representative
39.	Executive Engineer CIVIL CWPRS Pune Maharashtra	07	18.25	Recovery may be made from the contractor due to Non employment of Technical representative
40.	Executive Engineer CIVIL CWPRS Pune Maharashtra	08	30.36	Recovery may be made from the contractor due to Non employment of Technical representative
43.	Executive Engineer CIVIL CWPRS Pune Maharashtra	10	1.35	Recovery may be made from the contractor due to Non employment of Technical representative
44.	Executive Engineer CIVIL CWPRS Pune Maharashtra	13	15.26	Issued irregularities work orders instead of e tendering. Awaited work contract through quotation basis on high rate.

61.	EE, CWC SWRD Kochi	06	36.70	Expenditure beyond the financial powers to EE as per DFPR Expenditure incurred for purchase of items/services.
68.	EE NWDA SAKET New Delhi	6	7.20	Irregular payment made as car parking from 2019-20 to 2021-22 to the SDMC (Car Parking Contractor)
69.	EE NWDA SAKET New Delhi	7	10.18	Inadmissible payment made of OTA to Security Agency
70.	EE NWDA SAKET New Delhi	8	20.62	Irregular expenditure includes on repair & maintenance of office vehicle. Exceed to the limit of ceiling.

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78.	SPMU, ABY, Maharashtra	03	1.09	Irregular payment reimbursed air ticket fare bill on TA tour booked from private travel agent (05/09/22 to 09/09/22)
79.	SPMU, ABY, Maharashtra	05	4.5	Irregular monthly payment to contractor over hiring of outsourcing men power (05/09/22 to 09/09/22)
80.	NPMU (NHP) CGO Complex, New Delhi	06	28.88	Booking of travelling expenditure retrospectively. As per financial guideline payment can be made only before 12 months of signing of the financial agreement.
81.	NPMU (NHP) CGO Complex, New Delhi	04	5.13	Use of hired vehicle in excess amount contract/sanction for hiring 02 vehicle but hired 03 vehicle
82.	NHP, Puducherry	08	2.68	Irregular payment to security agency from NHP funds without approval of AWP/PIP.
83.	NHP, Dehradun	11	4.75	Excess expenditure over approved AWP.
84.	NHP, Gandhinagar Gujarat	04	27.06	Excess expenditure over approved AWP.
85.	NHP, Gandhinagar Gujarat	05	253.28	Incurrence of unauthorized expenditure in the shape of Taxes.

(B) DDWS- Scheme Audit- Swachh Bharat Mission (Gramin)

86.	D.P.R.O Office (Agra) U.P	02	157.90	Excess expenditure amounting to Rs 157.90 lakh incurred on Admn. Expenditure during the year 2018-19 to 2020-21 by DPRO SBM (G) Agra.
87.	DPRO office SBM (G) Agra U.P	05	1.70	Payment made without preparation of contingent bill requisition & other irregularities
88.	Member secy DWSC SE RWS&S Circile SBM(G) guntar A.P	02	48.00	Excess expenditure in cored on admn expenditure during the F.Y 2019-20 to 2021-22
89.	Member secy DWSC SE RWS&S Circile SBM(G) guntar A.P	04	399.33	Excess expenditure in cored of IEC activities during the F.Y. 2014-15 2018-19 to 2021-22
90.	Member secy SBM(G) guntar A.P	11	3.40	Payment of TA amounting of Rs 3.40 Lakhs, No sanction No supporting documents
91.	Member secy SWSC SE- RWS&S SBM(G) Kuddapah AP	02	33.52	Excess expenditure amounting to Rs 33.52 lakh incurred on Admn. Expenditure during the year 2019-20 and 2020-21.
92.	Member secy SWSC SE RWS&S SBM(G) Kuddapah AP	04	169.	Excess expenditure incurred on IEC activities during the F.Y. 2016-19 , 2019-20 & 2020-21
93.	CEO DRDA SBM(G) Kangra HP	01	43.48	Excess expenditure incured on admn expenditure during the F.Y 2014-15 to 2021-22
94.	CEO, SBM(G), Sirohi, Rajasthan	02	191.2	Excess expenditure incurred on administrative expenses during 2014-15 to 2020-21 beyond the limit prescribed in SBM(G) guidelines.
95.	CEO, SBM(G), Sirohi, Rajasthan	03	40.56	Excess expenditure incurred under head IEC activities during the year 2020-21 beyond the limit prescribed in SBM(G) guidelines.
96.	DDO, DRDA, Anand, Gujrat	04	164.74	Expenditure on Administrative expenses head not incurred as per Govt. Guidelines.
97.	DDO, DRDA, Anand, Gujrat	07	4.77	Excess expenditure incurred under head IEC activities during the year 2020-21 without following the SBM(G) scheme guidelines.
98.	DDO, DRDA, Anand, Gujrat	03	3.54	Irregularities found in payment for hiring of vehicles

				under SBM(G) scheme.
99.	CEO, SBM(G), Rajsamand, Rajasthan	02	24.23	Excess expenditure on administrative expenses during 2014-15 to 2020-21 beyond the limit prescribed in SBM(G) guidelines.
100.	CEO, SBM(G), Rajsamand, Rajasthan	04	152.09	Excess expenditure incurred under head IEC activities during the financial year 2014-15 to 2021-22.
101.	Assistant Commissioner, DDO, SBM(G), Ganderbal, J&K	02	93.41	Excess expenditure incurred under head IEC activities during the year 2014-15 to 2021-22.
102.	Assistant Commissioner, DDO, SBM(G), Ganderbal, J&K	03	1.76	Wrong engagement/Award of contract to Chartered Accountants and irregularities in payment to Agency.
103.	Assistant Commissioner, DDO, SBM(G), Ganderbal, J&K	08	3.74	Wasteful expenditure for advertisement again and again in local newspaper.
104.	CEO, SBM(G), Tonk, Rajasthan	02	53.00	Excess expenditure incurred on administrative expenses head during 2020-21 and 2021-22.
105.	CEO, SBM(G), Tonk, Rajasthan	03	120.98	Excess expenditure incurred under head IEC activities during the year 2019-20.

6 Cases of Irregular Purchase.

Sr. No.	Name of office	Para No. of Report	Amount (Rs. In Lakh)	Details of Para in brief (in less than 30 words)
(A) DOWR- Compliance Audit				
1.	EE, Div -16 CGWB, Bareilly UP	09	5.88	Irregular supply order issued through open marker amounting to Rs 5.88 lakh in the F.Y. 2018-19 to 2021-2022
2.	EE, CGWB Div-15 Kolkata W. Ban	03	96.45	Irregular supply order issued through open marker amounting to Rs 96.45 lakh in the F.Y. 2018-19 to 2021-2022
3.	EE, Div -1 CGWB Gujarat	02	87.28	Irregular supply order issued to supplier instead of e- tendering process of Gem portal.
4.	EE, Div -5 CGWB Ranchi Jharkhand	12	88.81	Irregular supply order issued to supplier instead of e- tendering

				process of Gem portal.
5.	EE, CGWB, Div-X Bhubaneswar	01	16.71	The combine supply order the purchase of various materials was not issued the supply order repeated the purchase of materials E/s given after accepting the tender
6.	EE, Civil, CWPRS, Pune Maharashtra	12	142.74	Not following the procedure of GFRs in purchase of Machinery and Equipment
7.	EE, CWC, Shillong Meghalaya	06	23.05	Issued irregular work order through quotations instead of e- tendering process of GEM portal
8.	EE, CGWB, Div-3 Varanasi (UP)	05	5.19	Irregular purchase of items from open market instead of Gem portal or through local purchase committed.
9.	EE, CWC SWRD Kochi	22	131.79	Issued irregular supply order from open market instead of e-Tendering process of GEM portal or through local purchase committed.
10.	EE, Middle Brahmaputra	3	38.47	Purchase mode outside Gem Portal
11.	EE CGWB Div-6 Nagpur Maharashtra	15	151.22	Issued irregular supply order from open market instead of e-Tendering process of GEM portal or through local purchase committed.
12.	EE, CGWB Div-17 Dharamshala (HP)	3	153.58	Irregular supply order issued to supplier instead of e- tendering process of Gem portal.

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13.	SPMU, ABY, Maharashtra	16	807.76	Outsourcing of supporting staff in SPMU non follow the codel policy.
14.	SPMU ABY, Bangalore, Karnataka	04	2.81	Supply and installation of IT Equipment. Item rate on Gem was 1.49 Lakh then Purchase on E-Tender process.
15.	SPMU ABY, Gandhinagar Gujarat	05	206.96	Higher rates in procurement of water quality testing kit. Estimated cost is 110.05 Lakh
16.	SPMU, NHP, Kolkata, West Bengal	05	9.43	Irregular Purchase of Laptop computer for Non-entitle of staff under NHP Scheme.

17.	Directorate, CWC, R.K. Puram, New Delhi(NHP)	09	6.98	Excess purchase of incremental office expenditure such as stationery/printing items under component-D and purchase not follow the provision of GFR.
18.	Directorate, CWC, R.K. Puram, New Delhi(NHP)	13	16.57	Procurement procedure under GFR rules not followed in r/o purchase of desktop computers, printers, photocopies machines etc.
19.	SPMU, Indore, Madhya Pradesh	10	3.58	Irregular purchase of laptop computer & desktop computers.
20.	SPMU, Indore, Madhya Pradesh	12	21.54	Irregularities in purchase of geographic information system software.
21.	CWPRS, Pune (NHP)	11	1.09	Excess payment to the contractor for renovation of CMRT office under NHP, CWPRS.
22.	CWPRS, Pune (NHP)	13	166	Discrepancies in procurement of various instruments, works & services under NHP Scheme
23.	SPMU, NHP (SW) Kerala	14	4.86	Irregularities in work modification of board IDR B and Booking of expenditure
24.	SPMU, NHP, Puducherry	03	12.13	Irregularities in procurement & award for SITC & maintenance of DWLR From single Source.

(B) DDWS- Scheme Audit- Swachh Bharat Mission (Gramin)

25.	DPRO office SBM(G) Agra U.P	15	6.90	Payment of 6.90 lakh paid on photocopy of the bill to Ajit enterprises & No supporting document Note:- display LED VAN for IEC activity
26.	Member secy DWSC & SE RWS&S circle SBM(G) Guntar A.P	08	53.45	Irregular payment of Rs. 53.45 lakh paid to M/s mean decorator towards IEC activates
27.	DDO, DRDA, Anand, Gujrat	10	19.59	Procedure as per GFR has not been followed in purchase of material for construction of CSCs/Soak Pits/Compost Pits in various GPs.
28.	DDO, DRDA, Anand, Gujrat	09	4.2	Irregular payment made for

				purchase stationary items, printing of hand bills, pamphlets etc. without without following the procedure as laid down in GFR.
29.	CEO, SBM(G), Tonk, Rajasthan	12	24.22	Expenditure incurred on wall painting, flex board etc. under IEC activities during the year 2019-20 & 2020-21 without inviting e-tender/quotations as per GFR.
30.	CEO, SBM(G), Tonk, Rajasthan	15	15.16	Purchase of material without obtaining quotations in GPs for constructions of CSCs.
31.	Assistant Commissioner, DDO, SBM(G), Ganderbal, J&K	04	1.79	Purchase of inadmissible items which are prohibited for purchase under administrative charges head during 2018-19 and 2019-20.
32.	Assistant Commissioner, DDO, SBM(G), Ganderbal, J&K	11	3.74	Irregular payment through PFMS by wrong mapping Vendor name & Account no. in PFMS.
33.	Assistant Commissioner, DDO, SBM(G), Ganderbal, J&K	14	07.56	GFRs procedure not followed in procurement of construction material for CSCs in Blocks/GPs.

7 Cases of Non-adjustment of advances.

(i) Contingent Advance

Sr. No.	Name of office	Para No. of Report	Amount (Rs. In Lakh)	Details of Para in brief (in less than 30 words)
(A) DOWR- Compliance Audit				
1.	NIH - Roorki	9	1500.00	25 Nos of Advances given to various firms/ offices were lying unadjusted No details were found on records
2.	EE CGWB, SR bandlaguda Hyderabad	04	5.72	Timely non submission of Specific contingent advance (temporary advance).
3.	EE Cauvery Division Bangalore	13	2.57	Temporary Advance (as well as motor vehicle) Taken but not submitted adjustment claim
4.	EE, CGWB, Div3 Varanasi (UP)	07	0.76	Adjustment details not available in cash book.

5.	EE, CWC MGD E Lucknow (UP)	12	17.53	Medical advance not adjusted second advance cannot be sanitation unless the first advance is not adjustment
6.	EE NWDA Saket New Delhi	02	121.00	Non adjustment of contingent Advance towards services & supplies since long
<u>Scheme Audit- National Hydrology Project</u>				
7.	Directorate, CWC, R.K. Puram, New Delhi	05	683.00	Non-adjustment of Advance Paid to suppliers in respect of work related to supply of installation, testing, commissioning & maintenance RTDAS.

(ii) Travelling Advance

Sr. No.	Name of office	Para No. of Report	Amount (Rs. In Lakh)	Details of Para in brief (in less than 30 words)
(A) DOWR- Compliance Audit				
1.	EE, UBD CWC, Dibrugarh Assam	01	2.669	Non adjustment of TTA advance amounting of Rs. 2.67 lakh in no 05 Nos officer/official
2.	Regional Director CGWB, NHR Dharamshala HP	02	4.24	Non adjustment of TA/LTC advance amounting of Rs. 2.67 lakh in no 05 Nos officer official
3.	EE, LGD-I CWC, Patna Bihar	18	2.96	Non adjustment of TTA advance of transferred out Employee amounting to Rs. 2.96 lakh in r/o three Nos officer /official.
4.	EE UKD, Pune Maharashtra	03	2.45	Non adjustment of TA Advance of Transfer amounting of Rs. 2.45 lakh in r/o 02 Nos official
5.	EE, CGWB Div-16 Bareilly UP	02	5.84	Non submission of TTA adjustment bill amounting of Rs. 5.84 lakh (Not adjusted in TTA Advance Register)
6.	EE, CWC, Waingangā Division, Nagpur Maharashtra	19	7.11	Non adjustment of TTA advance amounting of Rs. 7.11 in r/o four Nos officers
7.	EE, CWC, Megna Div, Silcher Assam	07	2.04	Non Submission of TTA/TA advance adjustment bill amounting of Rs. 2.04 lakh in

				r/o three Nos official
8.	EE CGWB, Div-15, Kolkata W.Bangal	05	1.90	Non Submission of TTA/TA advance adjustment bill 1.90 lakh in r/o Two Nos Official
9.	EE,CGWB Div-1,Gujarat	05	1.49	Timely non submission of TA/TTA adjustment bills.
10.	EE, CWC, Varanasi	07	1.62	Timely non submission of TA/TTA adjustment bills.
11.	EE, CWC, Mahi Div, Gandhi Nagar	11	11.40	Timely non submission of TA/TTA adjustment bills.
12.	FA, Brahmaputra Board Guwahati	19	13.01	Timely non submission of TA/TTA adjustment bills.
13.	RD,CGWB Guwahati	03	12.67	Non Submission of TA/TTA adjustment bills.
14.	EE, CWC, Mahanadi Division, Sambhalpur , Orrissa.	8	3.060	Timely non submission of TA/TTA adjustment bills.
15.	EE,CGWB Div VII Guwahati	04	4.47	Timely non submission of TA/TTA adjustment bills.
16.	CDDO, EE LYD, Agra	08	2.28	Timely non submission of TA/TTA adjustment bills.
17.	CDDO, EE LYD, Agra	13	6.92	Timely non submission of temporary Advance adjustment bill.
18.	EE, CGWB Div-5 Ranchi Jharkhand	05	4.35	Timely non submission of temporary Advance adjustment bill.
19.	EE, CGWB SR, Hyd.	05	6.81	Timely non submission of TA/TTA adjustment bills and excess payment of daily allowance on tour.
20.	EE, CGWB, Div-13 Raipur Chhattisgarh	07	23.52	Timely non submission of TA/TTA adjustment bills.
21.	CDDO GFCC Patna	03	9.65	Timely non submission of TA/TTA adjustment bills.
22.	Director, CGWB NH-Iv Faridabad	02	1.68	As per transfer TA advance register TA Advance against 02 employees granted during the year 2017 is pending for adjustment
23.	EE, CGWB Bhubaneswar	07(II)	14.60	Transfer TA Advances Still to be settled as per TTA advances register the register should be completed immediately
24.	EE, CWC SHD Shimla	06	01.69	Transfer TA drawn not adjusted mandatory details of Advance drawn not mentioned in Transfer TA advance

				register
25.	EE, CWC LBD, Jalpaiguri(WB)	07	03.47	Transfer TA/TA on drawn not adjusted mandatory details of Advance drawn not mentioned in Transfer TA advance register
26.	EE, CWC, Chenab Div, Jammu	18	4.61	Transfer TA Advances have not been adjusted as per TTA advance register
27.	EE, CWC, Tapi Division surat (Gujarat)	16	1.80	Transfer TA Advances have not been adjusted as per TTA advance register
28.	EE, CWC, Shillong Meghalaya	08	5.64	Transfer TA Advances have not found in advance register
29.	EE, CWC, ERD Bhubaneswar (Orissa)	09	3.18	Transfer TA Advances have not found in advance register
30.	EE, CGWB, Div-3 Varanasi (UP)	10	2.15	Transfer TA Advances have not found in advance register
31.	EE, CGWB Division –II Jodhpur (Rajasthan)	05	2.22	Transfer TA Advances have not found in advance register
32.	EE, CWC SWRD Kochi	08	7.28	Transfer TA Advances have not found in advance register
33.	EE CGWB Div-12 Bhopal (MP)	6	11.61	Non-Submission of TA. /TTA adjustment Bill.
34.	EE Southern DIY CWC Peelamendu Coimbatore - 641004 Tamilnadue	18	7.91	Non-Submission of TA. /TTA adjustment Bill.
35.	EE Middle Brahma Putra Division CWC Guwahati Assam	1	1.69	Non-Submission of TA. /TTA adjustment Bill.
36.	EE Div-9 CGWB Bondlaguda Post- GSI Hyderabad Telangana	3	18.57	Non-Submission of TA. /TTA adjustment Bill.
37.	EE Div-9 CGWB Bondlaguda Post- GSI Hyderabad Telangana	7	2.70	Non-Submission of adjustment bills of TA (of office expenditure) till date
38.	Member secretary polovaram project Authority Hyderabad	12	6.18	Non-Submission of TA. /TTA adjustment Bill till date
39.	EE CGWB Div-6 Nagpur Maharashtra	02	5.37	Non-Submission of TA. /TTA adjustment Bill till date
40.	EE CGWB Div-17 Dharamshala HP	5	2.80	Non-Submission of TA. /TTA adjustment Bill till date
41.	EE CWC NEID-3 Itanagar Arunachal Pradesh	5	6.96	Non-Submission of TA. /TTA adjustment Bill till date
42.	EE CWC Lower Godavari Div Hyderabad	10	2.20	Non-Submission of TA. /TTA adjustment Bill till date
43.	EE CWC Narmada Div- Bhopal	08	5.32	Non-Submission of TA. /TTA adjustment Bill till date

Scheme Audit- National Hydrology Project

44.	NHP, NWIC, Sewa Bhawan, R.K Puram New Delhi	04	1.81	TTA adjustment bill/confirmation pending
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(iii) Leave Travel Concession Advance

Sr. No.	Name of office	Para No. of Report	Amount (Rs. In Lakh)	Details of Para in brief (in less than 30 words)
(A) DOWR- Compliance Audit				
1.	EE,CWC Mahi Gandhi nagar, Gujarat	10	5.86	Timely non submission of TA/TTA adjustment bills.
2.	F.A. BB. Guwahati	20	7.95	Timely non submission of LTC adjustment bills.
3.	RD, CGWB Guwahati	04	2.4	Timely non submission of LTC adjustment bills.
4.	EE, LKD, Hyderabad	17	7.60	Timely non submission of temporary advance adjustment bills
5.	EE, CGWB, SR ,Hyd	06	1.11	Irregularities found in LTC bills awaitd by the employee
6.	EE, Div-13, Raipur Chhattisgarh	08	4.45	Timely non submission of LTC adjustment bills.
7.	Director, CGWB NH-Vi, Faridabad	03	1.63	As per LTC advance register LTC advance Given to three employees during the period 2017 to 2020 was pending for adjustment
8.	EE, CWC, MGD-I Lucknow (UP)	11	1.86	Irregular payment/ Advance adjustment date is not mentioned in LTC Advance Register.
9.	EE Div-9 CGWB Bondlaguda Post- GSI Hyderabad Telangana	4	1.00	Non submission of LTC adjustment bill Till date

(iv) Long Term Advances

Sr. No.	Name of office	Para No. of Report	Amount (Rs. In Lakh)	Details of Para in brief (in less than 30 words)
		NIL		

8 Cases of Blockade of Government Money.

Sr. No.	Name of office	Para No. of Report	Amount (Rs. In Lakh)	Details of Para in brief (in less than 30 words)
(A) DOWR- Compliance Audit				
1.	EE, UKD, CWC Pune Maharashtra	06	146.24	Non Surrender of huge amounts related o various head of accounts during the year 2018-19, 2019-20, 2020-21, & 2021-22
2.	EE,Div-16 ,CGWB Bareilly	04	71.08	Unrealistic Budgeting saking amounting to 71.08 lakh (2018-19) Rs 23.78, 2019-20 Rs 32.54 2020-2021 6.88 & 2021-22 Rs 7.88 lakh
3.	Director, CGWB NH-IV Faridabad	11	2784	During the year 2017-18 to 2021-22 there is a huge saving under charged and voted Lead.
4.	EE, (Civil) CWPRS , Pune Maharashtra	18	3427	During the year 2017-18 to 2021-22 there is a huge saving under charged and voted Lead.
5.	EE, CWC, ERD, Bhubaneswar	06	41	Non Surrender of huge in various head of accounts
6.	EE, CGWB, Div-3 Varanasi (UP)	08	306.92	During the year 2017-18 to 2021-22 there is a huge saving under charged and voted Lead.
7.	EE NWDA Saket New Delhi	01	20.73	Non-Utilization of Funds
<u>Scheme Audit- Atal Bhujal Yojna & National Hydrology Project</u>				
8.	SPMU, ABY, Lucknow, U.P.	07	32.86	Huge saving in the funds released for the year 2020-21 and 2021-22 (05/05/22 to 13/05/22)
9.	SPMU, ABY, Lucknow, U.P.	02	30.53	Huge saving up to 31-08-2022 (05/09/22 to 09/09/22)
10.	NPMU, ABY, CGO Complex New Delhi	01	34000	Parking in funds in SPMU A/Cs shows slow progress of the scheme
11.	NPMU, ABY(GWD), Jaipur, Rajasthan	07	56742	Parking of funds/unutilized funds during the year 2021-22 and 2022-23 under component 'A' & 'B' (18/07/22 to 26/07/22)
12.	NPMU, ABY(GWD), Jaipur, Rajasthan	06	2964	Fund unutilized under Component A & B up to 31-08-2022 (26/09/22 to 30/09/22)
13.	SPMU, ABY, Haryana	02	1972.42	Parking of funds for the

				financial year 2020-21 to 2021-22 (06/06/22 to 14/06/22)
14.	SPMU, ABY, Haryana	08	779	Fund provision for conducting of training for the year 2021 was 781 lakh but incurred Rs 2 lakh only (06/06/22 to 14/06/22)
15.	SPMU, ABY (WRD), M.P.	02	378	Funds transfer to live – Department (Agriculture Deptt), not used by the Deptt.
16.	SPMU, ABY, Maharashtra	03	32.63	Parking funds during year 2020-21 & 2021-22
17.	SPMU, ABY, Maharashtra	09	26.25	Slow progress in achievement target. (05/09/22 to 09/09/22)
18.	SPMU, ABY Karnataka	05	52.74	Lying unutilized funds out of 90.34 Lakh available funds (10/10/22 to 14/10/22)
19.	SPMU, ABY Karnataka	02	1199.06	Funds not transferred to the Line department by SPMU (04/07/22 to 13/07/22)
20.	SPMU, ABY, Gandhinagar, Gujarat	03	985.31	Funds lying unutilized 06 months transfer to line department (GGRC Ltd. Vadodara)
21.	SPMU Chennai, Tamilnadu (NHP)	08	1664.36	Huge savings in the budget in the year 2016-17 and 2021-22
22.	SPMU, Kolkata, West Bengal (NHP)	09	324.38	Huge saving in the budget during the year 2016-17 to 2021-22
23.	BBMB, (NHP), Chandigarh	02	738.66	Unrealistic budgeting. Expenditure only incurred 1.77% of AWP
24.	Directorate, CWC, R.K. Puram, New Delhi (NHP)	03	1701.12	Non-utilization of funds in the year 2021-22
25.	SPMU (GWD) Bihar (NHP)	03	578.05	Unutilized funds during the year 2021-22. Non-achieving the target.

26.	SPMU Bihar (SW) (NHP)	05	217.57	Non utilization of funds allocations & slow progress/poor implementation of the scheme.
27.	SPMU, Indore, Madhya Pradesh (NHP)	01	127.29	Non-utilization of funds & slow progress in achievement.
28.	SPMU, Indore, Madhya Pradesh (NHP)	11	477.83	Status of components/activities in procurement package uploaded by SPMU on MIS during 2020-21 & 2021-22. Unspent balance showed very slow progress.
29.	CWPRS, Pune (NHP)	04	3576.73	Un-utilization of funds & slow progress.
30.	SPMU (GW) Kerala. (NHP)	09	8447.8	Un-utilized fund during 2016-17 to 2022-23.
31.	Balanagar, Hyderabad (NHP)	04	18.86	Unspent Amount lying with partner institution/live departments.
32.	Balanagar, Hyderabad (NHP)	13	1072.68	Non-utilization of funds allocation for the year 2016-17 to 2021-22 and slow progress/poor implementation of scheme.
33.	NWIC, Sewa Bhawan, R.K Puran New Delhi. (NHP)	02	3240.99	Huge saving, poor performance in implementing the AWP 2021-22
34.	NHP, CGWB, Faridabad Haryana	01	483.55	Huge saving slow progress in achieving the target in the implementation of AWP.
35.	NHP, Puducherry	04	57.97	Non-utilization of funds & slow progress in achievement. Huge saving during 2020-21 & 2021-22.
36.	NHP, Dehradun	01	8472.36	Non-utilization of funds allocated during the 2016-17 to 2021-22
37.	NHP, Dehradun	04	13811.93	Unsatisfactory pace in implementation scheme unspent balance in PIP allocation
38.	NHP, Gandhinagar, Gujarat	07	1806.19	Utilization funds allocations and slow progress/poor

				implementation during 2016-17 to 2021-22
39.	NHP, Jaipur, Rajasthan	02	2452.82	Utilization of funds allocated & slow financial progress of the scheme.
40.	NHP, Andhra Pradesh (SW)	01	1301.80	Un-utilization of funds allocated during the year 2016-17 to 2021-22 slow financial progress of the scheme.
(B) DDWS- Scheme Audit- Swachh Bharat Mission (Gramin)				
41.	DPRO Office SBM(G) Agra U.P	01	1139.22	Parking of funds at the end of financial year 2020-21
42.	DPRO Office SBM(G) Agra U.P	11	57.86	Non utilization/unsent of SBM(G) fund to the tune of 57.86 lakh at the end of financial year 2021-22.
43.	DWSC & SE RWS&S circle SBM(G) Guntur A.P	01	508.33	Unutilized parking funds during the F.Y 2014-15 to 2021-22
44.	Member secy DWSC & SE RWS&S circle SBM(G) Guntur A.P	13	183.00	Due to non completion of CSC work in time resulted not at blocking of fund to the extent 183.00 lakh but the people deprived from the extended benefit
45.	District Collector & Chairman, DWSC, RWSS, Jila Parishad(SBM-G) Cuddapah, A.P. 516001	01	161.36	Parking utilization of funds at the end of F.Y. 2020-21
46.	District Collector & Chairman, DWSC, RWSS, Jila Parishad(SBM-G) Cuddapah, A.P. 516001	11	1899.00	Non implementation of construction of sanitary complex(CSCs) resulting blockage of funds Rs 1899 lakh in the year 2020-21
47.	CEO DRDA SBM(G) Kangra H.P	02	1028.09	Non utilization of funds to the tune of Rs 1028.09 lakh during the F.Y. 2014-22
48.	CEO DRDA SBM(G) Kangra H.P	04	1380.00	Block of funds amounting to Rs 1380.00 lakh due to incomplete CSC under SBM(G) during the Year 2021-22
49.	CEO DRDA SBM(G) Kangra H.P	08	144.00	Non using of SLWM at Bhaworna block resulted block of funds of Rs 144.00
50.	CEO, SBM(G), Sirohi, Rajasthan	01	9.8	Blockade of SBM(G) funds during the financial year 2014-

				15 to 2021-22
51.	CEO, SBM(G), Sirohi, Rajasthan	05	105.19	Blockade of fund from 2014-15 in Blocks/GPs. Out of Rs. 105.19 lakhs, Rs. 95.50 lakhs received bank unutilized during 2020-21 which was remitted to president PR, Jaipur in 2021-22.
52.	DDO, DRDA, Anand, Gujrat	01	138.54	During the financial years 2014-15 to 2021-22 amount of SBM(G) scheme remained unutilized. The unutilized amount for the year 2021-22 has only been shown.
53.	CEO, SBM(G), Rajsamand, Rajasthan	01	57.95	Fund kept unutilized during the financial years 2014-15 to 2021-22. During the year 2021-22 funds amounting to Rs. 57.95 lakhs were unutilized.
54.	Assistant Commissioner, DDO, SBM(G), Ganderbal, J&K	01	46.74	Budget did not utilize that was earmarked for implementation of scheme which resulted huge amount into savings during the financial year 2015-16 to 2021-22
55.	Assistant Commissioner, DDO, SBM(G), Ganderbal, J&K	15	84.5	Blockage of funds for construction of segregation shed under SLWM activities during the year 2021-22 in Ganderbal's Blocks/GPs.
56.	CEO, SBM(G), Tonk, Rajasthan	01	155.18	During the year 2020-21 & 2021-22, Rs. 155.18 lakhs remained unutilized.

9 Cases of Non-accountal of Costly Stores/ Government Money.

Sr. No.	Name of office	Para No. of Report	Amount (Rs. In Lakh)	Details of Para in brief (in less than 30 words)
(A) DOWR- Compliance Audit				
1.	EE, CGWB, Div-3 Varanasi (UP)	06	13.66	Items/ material purchase not taken as stock register Pass order leave also not made an invoice
2.	EE NWDA Saket New Delhi	3	543.70	Non Maintenance of Assets Register & Mis Match with Accounts.

Scheme Audit- Atal Bhujal Yojna & National Hydrology Project

3.	SPMU, ABY, Maharashtra	02	36.83	Non maintenance of Assets Register GSCA, Pune district
4.	SPMU, Kolkata, West Bengal	02	76.19	The amount not recorded in the fixed assets register.
5.	SPMU BIHAR (SW)	10	21.34	Non Maintenance of fixed Assets/Stock register.
6.	SPMU, Indore, Madhya Pradesh	05	47.96	Non Maintenance of fixed Assets register.
7.	CWPRS, Pune	07	182.32	Non-maintenance of fixed Assets register
8.	SPMU, Tripura	15	13.44	Payment made without stock certification. Non-maintenance of fixed assets/stock register.
9.	NHP Puducherry	9.4	4.52	Non maintenance of fixed asset register.

(B) DDWS- Scheme Audit- Swachh Bharat Mission (Gramin)

10.	Member secy DWSC & SE RWS&S circle SBM(G) Guntar A.P	09	8.69	No record of e-Mobile instrument GEO tagging app work 8.96 lakh 2015-16
11.	CEO, SBM(G), Sirohi, Rajasthan	04	01.64	Fixed assets for value of Rs. 1.64 lakhs not accounted for in records of the scheme. Also value of these assets not shown in balance sheet
12.	CEO, SBM(G), Sirohi, Rajasthan	09	179.18	Interest accrued on SB A/c during the year 2014-15 to 2021-22 not taken in SBM(G) fund.
13.	DDO, DRDA, Anand, Gujrat	14	93.49	Interest accrued on SB A/c during the year 2014-15 to 2021-22 not taken in SBM(G) fund.

10 Any other item of Special Nature.

Sr. No.	Name of office	Para No. of Report	Amount (Rs. In Lakh)	Details of Para in brief (in less than 30 words)
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(A) DOWR- Compliance Audit

1.	EE, UBD, CWC Dibrugarh	13	1.33	Amount of GST paid to Contractor without getting the proof of payment.
2.	Regional Director CGWB, NHR, Dharamshala	10	44.23	Non disposal of obsolete/ unserviceable/Store item amounting of Rs. 44.23. These items work lying foe disposal
3.	EE, LGD-1 CWC Patna Bihar	15	4.95	Non disposal of obsolete/ unserviceable/Store item amounting of Rs. 4.95
4.	EE, LGD-1 CWC, Patna Bihar	16	22.70	Excess expenditure over Budget in the year 2016-17 – Rs 22.27 lakh, 2017-18 – Rs. 0.10 lakh 2021-22 – Rs 0.33 lakh
5.	EE, LGD-1 CWC, Patna Bihar	25	4.19	Unsettled und amounting Rs. 4.186 lakh lying in trustee Bank of NPS against CDDO LGD -1
6.	EE, CWC, Magna Division, Silchar Assam	24	2.18	Outstanding balance during for settlement amounting to Rs 2.18 lakh in frusta Bank
7.	EE, CGWB, Div-15, Kolkata W. Bengal	26	1.16	Outstanding balance during with NSDL for settlement against PRAN.
8.	EE, MGD-3 CWC Varanasi	15	12.61	Excess expenditure over budgeting
9.	EE, Mahi Div, CWC Gandhi Nagar	15(B)	7.25	Irregular Calculation of Income Tax
10.	F.A B.B Guwahati	27	11.73	Unjustified payment on A/c of field duty to APDC Ltd
11.	F.A B.B Guwahati	18(a)	18.11	Irregular Calculation of HRA rebate in income Tax.
12.	RD, Guwahati	7(a)	2.5	Irregular Calculation of HRA rebate in income Tax.
13.	EE,CGWB,Div-5 Ranchi, Jharkhand	03	3.74	Saving details is not attached in income tax calculation sheet and form 16PB
14.	EE, CWC LKD, Hyd.	27	29.97	Excess expenditure over Budgeting
15.	EE,CGWB SR, Hyd.	09	5.80	Saving details is not attached in income tax calculation shrt and A/C
16.	EE, Div-13 Raipur Chhattisgarh	17	10.13	Delay in remittance of revenue/receipt into Govt. A/c
17.	Director NH-VI, Faridabad	01	8722.58	As per EMD register 17 cases of EMD are pending with the division for release delay in releasing EMD/SD to the

				contracts may in vile litigation issues
18.	EE, CGWB Bhubaneswar	16(A)	5.29	Over budgeting under POL surpense and DTE during the year 2017-18 2018-19 and 2019-20 the budget estimates should be prepared according to redistrict demand
19.	EE, CWC Cauvery Division Bangalore	12	32.81	21 Nos cases of EMD are pending with division for release non release of EMD may in vile litigation issues
20.	EE, CWC Cauvery Division Bangalore	25	2.35	Cheques remaining un enclosed for 03 months which leave to accumulation of outstanding balance under MH-8670
21.	EE, CWC Cauvery Division Bangalore	31	1.46	Unsettled fund lying n trustee bank of NPS
22.	EE, CWC, Chenab Div, Jammu	17	25.35	Excess expenditure over the budget grant during the year 2016-17, 2017-18, 2018-19 & 2019-20 under various head of A/cs
23.	O/o Regional Director CGWB, NCR, Bhopal (M.P)	10	02.37	Excess expenditure over the budget grant during the year 2016-17
24.	O/o EE Civil CWPRS, Pune Maharashtra	14	4.18	Performa guarantee (PG) BG Pending to release details of the pending security and bank guarantee statement pertain of the period 01/04/2018 to 31/03/2022
25.	O/o EE Civil CWPRS, Pune Maharashtra	15	31.77	As per PG register of procurement cell EE (civil) Pune many cases of PG are pending the release some cases have already expired
26.	O/o EE Civil CWPRS, Pune Maharashtra	16	11.32	Many BG cases have been already expired and these cases need to revalidate from the concerned banks
27.	O/o EE Civil CWPRS, Pune Maharashtra	17	8403.89	Huge outstanding balances under Civil deposit public work depositors etc the same should be deposited to Govt. Accounts
28.	EE, CGWB, Director Varanasi UP	23	8.48	Fund are pending for settlement after premature retirement of one of the employees namely Sh. Dinesh Kr Mised (NPS)

29.	EE, CGWB Division II Jodhpur (Rajasthan)	09	1078.45	Excess expenditure over the budget grant during the year 2016-17, 2017-18, 2018-19 & 2019-20 under various head of A/cs
30.	EE, CGWB Division II Jodhpur (Rajasthan)	10	7.68	Accumulation of outstanding balance under MH 8442,8550 & 8650
31.	EE, CGWB Division II Jodhpur (Rajasthan)	20	295.93	Improper maintenance of supply order register (petroleum/Diesel/HSD oil)
32.	EE, CWC MGDE Lucknow (UP)	19	1.00	Entry of payment of GPF with drawl not made in GPF ledger & PBR
33.	EE, CWC, SWRD Kochi	05	32.32	PG/SD/FDR/TDR found in the cwc today of Executive engineer necessary action to be taken for release the same
34.	EE, CWC, SWRD Kochi	16	177.32	Excess expenditure over the budget
35.	EE, CWC, SWRD Kochi	17	1427.96	Accumulation of outstanding balance under MH 8443, 5650 suspense & 8670
36.	EE, CWC, SWRD Kochi	21	20.12	Improper maintenance of paid ranches passed order not made income tax whenever applicable not deduction
37.	EE, CWC, SWRD Kochi	21	33.99	Amount not Booked under correct head
38.	EE Middle Brahmaputra Div-CWC Guwahati (Assam)	14	1.36	Non-release of Security Deposit
39.	EE Middle Brahmaputra Div-CWC Guwahati (Assam)	15	2.97	28 Numbers Time Barred Cheques Lying in Office On 31-04-2022
40.	EE Div-9 CGWB Bondlaguda Post- GSI Hyderabad Telangana	16	72.53	Excess Expenditure over budgeting
41.	Member secretary Polovaram project Authority Hyderabad	15	2.83	Mobilisatim advance paid Rs.283.00 instead of Rs 240.00 Lacs
42.	Member secretary Polovaram project Authority Hyderabad	10	1.24	Improper maintenance of Vouchers
43.	EE CWC Damodar Division	5	1.92	Delay in remittance of revenue receipts into Govt. Accounts
44.	EE CGWB Div-6 Nagpur Maharashtra	6(7)	1.05	The entries of Revenue Receipt have not been made in Challan Reg.

45.	EE CGWB Div-6 Nagpur Maharashtra	21	10.21	Outstanding balances pending for settlement in PRAN.
46.	EE CWC NEID-3 Itanagar Arunachal Pradesh	4	139.24	Non-release of EMD /BG /PG /DD/ (Earnest money deposit)
47.	EE CWC Himalayan Div Haridwar Uttarakhand	6	13.70	Non-release of EMD /BG /PG /DD/ (Earnest money deposit)
48.	EE CWC Himalayan Div Haridwar Uttarakhand	15	11.59	Accumulation of outstanding balance under MH-8443, 8658, susp. 867.23672
49.	EE CWC Himalayan Div Ganga Haridwar Uttarakhand	26	3.05	Outstanding balance bonding for settlement in PRAN.
50.	EE CWC Narmada Div Bhopal	1	80.86	The concerned Authority not issued an ES. 2 TS order before call of Open Tender for Call of limited Tender
51.	EE CWC Narmada Div Bhopal	2	94.86	The concerned Authority not issued an ES. 2 TS order before call of Open Tender for Call of limited Tender
52.	EE CWC Narmada Div Bhopal	3	23.97	The concerned Authority not issued an ES. 2 TS order before call of Open Tender for Call of limited Tender
53.	EE CWC Narmada Div Bhopal	4	38.25	The concerned Authority not issued an ES. 2 TS order before call of Open Tender for Call of limited Tender
54.	EE CWC Lower Godavari Division Hyderabad	1	91.62	The concerned Authority not issued an ES. 2 TS order before call of Open Tender for Call of limited Tender
55.	EE CWC Lower Godavari Division Hyderabad	2	75.74	The concerned Authority not issued an ES. 2 TS order before call of Open Tender for Call of limited Tender
56.	EE CWC Lower Godavari Division Hyderabad	3	81.42	The concerned Authority not issued an ES. 2 TS order before call of Open Tender for Call of limited Tender
57.	EE CWC Lower Godavari Division Hyderabad	4	81.30	The concerned Authority not issued an ES. 2 TS order before call of Open Tender for Call of limited Tender
58.	EE CWC Lower Godavari Division Hyderabad	5	71.39	The concerned Authority not issued an ES. 2 TS order before call of Open Tender for Call of

				limited Tender
59.	EE CWC Lower Godavari Division Hyderabad	26	13.43	Amount received of EMD not released
60.	EE CWC Lower Godavari Division Hyderabad	27	2.97	Amount Received in Head 8658 not settled (Transaction adjustable with other PAO)
61.	EE CWC Lower Godavari Division Hyderabad	28	6.75	Amount Received in Accerenting head 8658 unclosed items under E-Payment not settled
62.	EE CWC Lower Godavari Division Hyderabad	34	49.97	Non- clearance of Subscription forwards NPS 2004 Govt. servant.
<u>Scheme Audit- Atal Bhujal Yojna & National Hydrology Project</u>				
63.	SPMU, ABY (GWD), Lucknow, U.P.	02	33.26	Delay in deposit interest earned in the Bharatkosh
64.	SPMU, ABY (GWD), Lucknow, U.P.	02	42.14	Delay in deposit interest earned in the Bharatkosh
65.	SPMU, ABY (G.W.D), Jaipur, Rajasthan	05	96.58	Delay in deposit interest in the Bharatkosh
66.	SPMU, ABY, Haryana	04	96.58	Delay in deposit interest into Govt. A/C Bhartkosh
67.	SPMU, (WRD) ABY, M.P.	01	24.86	Delay in remittance of interest in Bharatkosh earned on a/c of interest
68.	SPMU ABY, Gandhinagar Gujarat	07	100.70	Variation of contract demands and actual procurement of material. Initially 07 districted proposed under PIP at the cost of 34.12 lakh.
69.	SPMU ABY, Gandhinagar Gujarat	08	4994.68	Vertical rate shoot in procurement against AWP/estimated. Excess value than PIP allocation is Rs 2400.68 Lakh
70.	SPMU, ABY, Maharashtra	01	68.62	Non realization in Bharatkosh earned on A/C of interest.
71.	SPMU, ABY, Maharashtra	09	1.49	Observation of DPMU Satara. Non utilization of funds late operation of bank A/Cs
72.	SPMU, ABY, Maharashtra	01	1253	Difference of expenditure booked in PFMS & MIS.
73.	SPMU, ABY, Maharashtra	08	68.88	Discrepancies in procurement of piezometer.
74.	SPMU, ABY, Bangalore, Karnataka	01	41.82	Delay in deposit of Interest in Bharatkosh by SPMU

75.	SPMU, ABY, Bangalore, Karnataka	06	196.33	Delay in the work of construction of piezometers. Expiry of Bank Guarantee before completion of work
76.	SPMU, ABY, Gandhinagar, Gujarat	01	48.16	Delay in remittance of earned interest in Bharatkosh.
77.	SPMU, Chennai, Tamilnadu(NHP)	02	61.54	Interest amount delay in deposit Bharatkosh
78.	SPMU, Kolkata, West Bengal(NHP)	04	28.88	Wrong payment of TA bills settled by private airlines
79.	SPMU, Kolkata, West Bengal(NHP)	06	4.92	Outstanding EMD in the account
80.	SPMU, Kolkata, West Bengal(NHP)	07	38.92	Interest earned delay deposit in the Bhartkosh
81.	SPMU, Kolkata, West Bengal (NHP)	12	63.18	Difference between PFMS figure and IUFR/MIS statement
82.	BBMB, (NHP), Chandigarh	04	2.98	Excess expenditure incurred then the total amount released to BBMB(NHP)
83.	BBMB, (NHP), Chandigarh	08	14.77	Delay in depositing the interest earned into Bhartkosh
84.	Directorate, CWC,(NHP), RK Puram, New Delhi	03	(-)23.79	During the year 2020-21, 876.94 funds incurred and 900.73 expenditure incurred
85.	Directorate, CWC,(NHP), RK Puram, New Delhi	04	4975.92	Computers procurement package during the year 2020-21 & 2021-22. Amount was sanctioned 8736.31 but expenditure incurred only 3760.39
86.	Directorate, CWC,(NHP), RK Puram, New Delhi	06	37.95	Difference in PFMS and MIS statement
87.	SPMU, Lucknow, Uttar Pradesh (NHP)	01	70.60	Delay in deposit the interest into Bharatkosh
88.	NHP(GWNC), Punjab	02	21.13	Cheques issued without PFMS. There amounts are examples not exhaustive.
89.	NHP(GWNC), Punjab	04	1.00	Non-reconciliation of monthly account figure with bank figure and cash book. Difference during the year 2020-21 & 2021-22.
90.	NHP(GWNC), Punjab	08	102.12	Delay in depositing the interest earned into Bhartkosh.
91.	SPMU (GWD), Patna, Bihar (NHP)	01	36.75	Interest earned during the F.Y 2019-20 & 2020-21 deposited in Bharatkosh Account at prolonged time.

92.	SPMU, Bihar (SW) (NHP)	02	3.73	Interest earned during 2020-21 & 2021-22 not deposited in Bharatkosh for prolonged time.
93.	SPMU, Bihar (SW) (NHP)	04	28.03	Amount lying the bank unaccounted without maintaining record.
94.	SPMU, Bihar (SW) (NHP)	06	54.70	Performance security not submitted as per contract clause & delay in supply & installment of PT DAS & water knowledge Centre.
95.	SPMU, Bihar (SW) (NHP)	08	29.24	Difference b/w utilization certificate & PFMS/MIS statement expenditure.
96.	SPMU, Bihar (SW) (NHP)	12	184.45	Delay & shortcoming in work related to conduction reservoir survey. Hydrological survey preparation of DEM in follow forecast & sedimentation study for kharagpur lake.
97.	SPMU, Bihar (SW) (NHP)	13	219.62	Delay & discrepancies in work related to conducting river cross section survey of Mahanand & tributaries.
98.	SPMU, Bihar (SW) (NHP)	15	604.00	Outstanding advance unadjusted during the year 2021-22.
99.	SPMU, Guwahati, Assam (NHP)	02	14.47	Unauthorized diversion of funds.
100.	SPMU, Guwahati, Assam (NHP)	03	35.60	Delay in depositing the interest earned into Bharatkosh.
101.	SPMU, Guwahati, Assam (NHP)	10	3.57	Cheque issued without PFMS.
102.	SPMU, Guwahati, Assam(NHP)	14	23.21	Non-recovery of due interest on mobilization advance.
103.	SPMU, Indore, Madhya Pradesh (NHP)	02	2.50	Interest earned during 2020-21 & 2021-22 not deposited at Bharatkosh at prolonged time.
104.	SPMU, Indore, Madhya Pradesh (NHP)	04	6.62	Difference b/w PFMS figure and URFR, MIS statement during year 2020-21 & 2021-22.
105.	SPMU, Shimla, Himachal Pradesh (NHP)	01	76.68	Non receipt of bank guarantees not renewed.
106.	SPMU, Shimla, Himachal Pradesh (NHP)	02	20.2	Delay in deposit of interest earned in Bharatkosh.
107.	CWPRS, Pune (NHP)	01	29.44	Difference b/w expenditure in MIS & PFMS.

108.	CWPRS, Pune (NHP)	05	1412.01	Status of activities of components package during 2020-21 & 2021-22 & saving in two activities & three activities not initiated.
109.	CWPRS, Pune (NHP)	09	6.09	Non-submission of PBG as per tender clause.
110.	SPMU, (GW), Kerala (NHP)	02	756.93	Shortcoming in implementing EAT Modules of PFMS payment made through cheque 2017-22 in lieu of DBT/PFMS.
111.	SPMU, (GW), Kerala (NHP)	04	5.21	Nonrenewal security deposit instrument presented by contractors.
112.	SPMU, (GW), Kerala (NHP)	12	31.54	Delay in depositing the interest earned in Bharatkosh.
113.	SPMU, (SW), Kerala (NHP)	02	42.61	Delay in depositing the interest earned in Bharatkosh.
114.	SPMU, (SW), Kerala (NHP)	12	224.20	Delay in work of consultancy service for preparation of detailed project report for rejuvenation of five rivers.
115.	Balanagar, Hyderabad (NHP)	01	835	Misclassification of expenditure lack of competitive bids.
116.	Balanagar, Hyderabad (NHP)	02	59.31	Lack of competitive bids. Financial bid was open only on sole vendor against estimated cost 48 lakhs
117.	Balanagar, Hyderabad (NHP)	03	140.69	Non-performance of clause of contract with regard to imposition of Force Majeure clauses. Procurement/supply installation testing & commissioning of 3 work station delivered delay without imposing liquidated damages.
118.	Balanagar Hyderabad (NHP)	05	616	Work awarded against single tender.
119.	SPMU, Tripura (NHP)	01	41.18	Payment to vendor made through cheques instead of DBT/Advice.
120.	SPMU, Tripura (NHP)	02	1.32	Non-deduction of retention money from the contractors.
121.	SPMU, Tripura(NHP)	03	17.81	Non-levy of liquidated damages on delay in completion of the work construction of 8 no's piezometer during 2016-17 to 2021-22.

122.	SPMU, Tripura(NHP)	06	3.20	Delay in deposition the interest earned into Bharatkosh.
123.	SPMU, Tripura (NHP)	08	1.68	Delay in remittance of income tax at source from the paid vouchers.
124.	NWIC, Sewa Bhawan, RK Puram, New Delhi.	03	5.30	Difference b/w account figures and expenditure control register.
125.	NHP, NPMU, CGO Complex, New Delhi	03	30.25	Invalid reimbursement of local transportation to EPTISA SERVICIOS DE INGENIERIA's professional.
126.	NHP, NPMU, CGO Complex, New Delhi	04	5.13	Use of hire vehicle in excess.
127.	NHP, NPMU, CGO Complex, New Delhi	06	28.87	Booking of travelling expenditure retrospectively in contravention to financial management and guidelines.
128.	SPMU, NHP, Telengana, Hyderabad	01	2368	Delay in RTDAS system establishing hydrological sites.
129.	SPMU, NHP, Telengana, Hyderabad	05	3.45	Cheque issued before entering in PFMS.
130.	SPMU, NHP, Telengana, Hyderabad	06	5.07	Irregular payment of impress/advance.
131.	NHP Puducherry	05	3.79	Expenditure booked in MIS & PFMS mismatched during 2020-21 & 2021-21.
132.	NHP Puducherry	13	70.03	Non use of PFMS system & payment made with cheque system.
133.	SPMU, Vijyawada NHP, Andhra Pradesh (GW)	02	12.90	Payment through cheque not use of PFMS/DBT.
134.	SPMU, Vijyawada NHP, Andhra Pradesh (GW)	05	39.46	Delay in depositing the interest earned in Bharatkosh.
135.	NHP, Dehradun	13	3139	Unadjusted advances payment to NRSC Hyderabad.
136.	NHP, Dehradun	14	2131.47	Non initiation action against 30 np's of AWP activities for year 2021-22
137.	NHP, Dehradun	15	189.85	Non recovery of advance granted to contractors & effecting recovery of interest due. Gross revenue loss had the amount lied with department.
138.	NHP, Gandhinagar, Gujarat	15	77.62	Delay in depositing the interest earned in Bharatkosh.
139.	NHP, Jaipur, Rajasthan	05	9466.49	Provisions in PIP & Expenditures as on 31 st Jan.,

				2023.
140.	NHP, Jaipur, Rajasthan	08	106.59	Status of depositing the interest earned into Bharatkosh.
141.	SPMU, Andhra Pradesh (SW)	04	62.13	Unsatisfactory pace in implementing the scheme in comparison to PIP allocation.
(B) DDWS- Scheme Audit- Swachh Bharat Mission (Gramin)				
142.	DPRO office SBM(G) Agra U.P	10	304.53	Interest amounting to Rs. 304.53 lakh from the Year 2015-16 to 2020-21 not taken in SBM(G) fund/Cash Book
143	District Collector & Chairman, DWSC, RWSS, Jila Parishad(SBM-G) Cuddapah, A.P. 516001	06	4.28	Interest earned Rs. 4649384/- under SBM(G) funds from 2014-15 to 2021-22 and remitted Rs 4221231 and balance Rs. 428153 not remitted to DC/ state Gov. of A.P not reflected in U.C
144.	CEO DRDA SBM(G) Kangra H.P	12	325.93	The difference of Rs. 325.93 lakh between utilization certificate and bank balance under R&P/I&E settlement for the year 2021-22
145.	CEO, SBM(G), Sirohi, Rajasthan	13	64.56	Non construction of CSCs and Adarsh Toilets in time and as per TOC by the contractor in Sheoganj Block. Tender process was not as per GFR.
146.	CEO, SBM(G), Sirohi, Rajasthan	14	3.05	The procedure for awarding construction work of CSC in GP Baroda is not as per GFR.
147.	CEO, SBM(G), Sirohi, Rajasthan	15	3.00	Irregularities in payment of IHHL beneficiaries fund to contractors. In GP Raldi, Payment for construction of 25 nos. of IHHL made to the contract instead of individual beneficiaries.
148.	DDO, DRDA, Anand, Gujrat	02	44.78	Borrowed loan from other scheme i.e. Nirmal Bharat Gujrat. Whereas drawl of loan etc. from other scheme is prohibited.
149.	DDO, DRDA, Anand, Gujrat	08	5.00	Irregular drawl of loan and advance from SBM(G) Scheme Pattad and Anand Taluka
150.	CEO, SBM(G), Rajsamand, Rajasthan	11	13.39	Non adjustment of advance outstanding against different

				GPs of Rajsamand as on 31.03.2022
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CHAPTER-IV

SCHEME AUDIT

Strategy/approach adopted for conducted the Risk Based Audit.

Risk Based audit of National Hydrology Project (NHP), Atal Bhujal Yojana (ABY) and Swachh Bharat Mission (G) were taken up during the year **2022-23**.

The Risk Based audit/Scheme Audit has been planned on the basis of below mentioned Terms of references (TOR) :-

Terms of References (TOR):-

Scheme-1 - National Hydrology Project (NHP)

Scheme- 2- Atal Bhujal Yojana (ABY)

Scheme- 3- Swachh Bharat Mission (G)

The responsibility of Internal Auditors includes unless otherwise stated, Internal Audit of Accounts of all Implementing Agencies for NHP, Receipt and Utilization of funds and verification of those expenses in different activities under component as per approved Annual Work Plan. All the utilization should be under approved work plan unless otherwise approved by M/o Jal Shakti, DOWR and for the purpose and scope of project only;

- An assessment of compliance with provisions of financing agreements (Legal Agreement and Project Agreement), especially those relating to procurement, accounting and financial matters;
- All external funds received under the project have been used in accordance with the financing agreements, with due attention to economy, efficiency and effectiveness and only for the purposes for which the financing was provided;
- It should be ensured that the records of all procurement, agreements, work/purchase orders, invoices, receipts, stock registers etc are properly maintained, duly linked and retained including expenditures reported via Interim Unaudited Financial reports (IUFR);
- The auditor should also review contract management and whether business standards for payment to contactors are being adhered to;
- The auditor should ensure that all necessary supporting documents, records, have been separately filed in respect of all project activities and that clear linkages exist between the supporting documents, accounting books and records and the periodic financial reports from the respective spending units;
- The Internal Auditor should ensure that the adequate records are maintained regarding the assets created and assets acquired by the project, including description, details of cost, identification and location of assets;

- Whether the accounting for the advances to line departments and concern units including Vendors, Contractors etc, if any are properly recorded in the accounting books; whether systems are in place for monitoring the receipt of periodic financial reports & follow up on overdue reports are adequate. Exceptions should be identified and reported;
- The auditor is expected to obtain and satisfactorily document sufficient audit evidence to support audit conclusions;
- While conducting Internal Audit in a subsequent phase the auditor will ensure that the compliance report on previous audit observations pointed out in the reports relating to earlier audit is made and corrective actions taken on those points are furnished in the audit report of the subsequent phase;

Scheme- 2- Atal Bhujal Yojana (ABY)

- The responsibility of Internal Auditors includes unless otherwise stated, Internal Audit of Accounts of all Implementing Agencies for Atal Bhujal Yojana,
- Receipt and Utilization of funds and verification of those expenses in various activities under each Component as per approved Annual Work Plan. All the utilization should be under approved Work Plan unless otherwise approved by DOWR and for the purpose and scope of Project only;
- Whether PFMS-EAT systems has been used for effecting payments, recording expenditure and accounts are up to date;
- Whether the procurement process and procedure as specified in the programme fiduciary manual have been complied with in a consistent manner.
- Whether the Programme Managements Units are monitoring the receipt of periodic reports (including financial reports);
- An assessment of compliance with provisions of financing agreements (Legal Agreement and Project Agreement), especially those relating to procurement, accounting and financial matters;
- Adherence to Government orders, project principles and procedures prescribed in the Memorandum of Agreement (MoA) for the Project between DOWR RD&GR and the participating states, including administrative rules and regulations made under the project from time to time;
- All external funds received under the project have been used in accordance with the financing agreements, with due attention to economy, efficiency and effectiveness, and only for the purposes for which the financing was provided;
- It should be ensured that the records of all procurement, agreements, work/purchase orders, invoices, receipts, stock registers etc are properly maintained, duly linked and retained including expenditures reported via periodic physical and financial reports;
- The auditor should also review contract management and whether business standards for payment to contractors are being adhered to;
- Auditor shall confirm whether there are any complaints related to procurement or contract management or financial aspects.
- Whether there are any systemic issues or red flags related to fraud and corruption
- The auditor should ensure that all necessary supporting documents, records, have been filed in

respect of all project activities and that clear linkages exist between the supporting documents, accounting books and records and the periodic financial reports from the respective spending units;

- The auditor shall ensure the efficiency and timeliness of the funds flow mechanism at the Implementing Agency (IA) level and whether there are delays and which could impact the timely implementation of project. The auditor should also identify and report the reasons for such delays and possible remedial measures;
- The internal auditor should ensure that the adequate records are maintained regarding the assets created and assets acquired by the project, including description, details of cost, identification and location of assets and conduct an annual physical verification of the assets on a sample basis;
- Whether the accounting for the advances to line departments and concern units including Vendors, Contractors etc, if any are properly recorded in the accounting books; whether systems are in place for monitoring the receipt of periodic financial reports & follow up on overdue reports are adequate. Exceptions should be identified and reported;
- Bank reconciliations have been carried out monthly and the same are properly authenticated and signed. If any unadjusted/unexplained entry exist for an unreasonable period whether proper explanation exists and the explanation is justified.
- The auditor is expected to obtain and satisfactorily document sufficient audit evidence to support audit conclusions;
- While conducting internal audit in a subsequent phase the auditor will ensure that the compliance report on previous audit observations pointed out in the reports relating to earlier audit is made and corrective actions taken on those points are furnished in the Audit Report of the subsequent phase;
- Routine errors of omission or commission noted during the course of internal audit may be rectified by the client on advice of the auditors.

Scheme-3 Swachh Bharat Mission (G)

Details of auditable units under the Ministry/Department and their periodicity.

Annual

Sl. No.	Name of Unit
1.	National Hydrology Project
2.	Atal Bhujal Yojana (Biannual)

Biennial

Sl. No.	Name of Unit

Triennial

Sl. No.	Name of Unit
1	Swachh Bharat Mission(Gramin)

LIST OF SCHEMES WITH STATUS OF AUDIT CONDUCTED DURING THE YEAR.

Sl. No.	Name of Scheme	Budgetary Provisions (Rupee in Crores)	Whether audit conducted during the year (Yes/No)
	DoWR		
1.	National Hydrology Project (NHP)	250.68	Yes
2.	Atal Bhujal Yojana (ABY)	700.00	Yes
	DDWS		
3.	Swachh Bharat Mission(SBM) (G)	7192.00	Yes

LIST OF AUTONOMOUS BODIES/PSUs/GRANTEE INSTITUTIONS WITH STATUS OF AUDIT CONDUCTED DURING THE YEAR.

Sl. No.	Name of Autonomous Bodies/PSUs/Grantee Institution	Budgetary Provisions (Rupee in Crores)	Whether audit conducted during the year (Yes/No)
	NIL	NIL	NIL

LIST OF BANKS WITH STATUS OF AUDIT CONDUCTED DURING THE YEAR.

Sl. No.	Name of Bank	Whether audit conducted during the year (Yes/No)
	NIL	NIL

CHAPTER - VI

CAPACITY BUILDING/TRAININGS UNDERTAKEN DURING THE YEAR UNDER REPORT

List of courses with officers trained in Internal Audit during the year:

S. No.	Name of course / training	Name of Institution	Number of officers trained during the year under Report		
			Group 'A'	Group 'B'	Group 'C'
	NIL	NIL	NIL	NIL	NIL

Detail of units under the Ministry /Department and their periodicity.**Annual****A- DoWR**

S. No.	Name of the office/Unit	Station
1	Executive Engineer, Mahi Division, CWC	Gandhi Nagar
2	Executive Engineer, Cauvery Division, CWC	Bangalore
3	Executive Engineer, Sikkim Investigation Division, CWC	Gangtok
4	Executive Engineer, Lower Godavari Division, CWC	Hyderabad
5	Executive Engineer, MG Division –V, CWC	Patna
6	Executive Engineer, Upper Brahmaputra Division, CWC	Assam
7	Executive Engineer, Middle Brahmaputra Division, CWC	Assam
8	Executive Engineer, South Western River Division, CWC	Cochin
9	Executive Engineer, Middle Ganga Division, CWC	Patna
10	Executive Engineer, Planning Investigation Division, CWC	Faridabad
11	Executive Engineer, Upper Yamuna Division, CWC	New Delhi
12	Executive Engineer, Middle Ganga Division-II, CWC	Lucknow
13	Executive Engineer, Lower Yamuna Division, CWC	Agra
14	Executive Engineer, Narmada Division, CWC	Bhopal
15	Executive Engineer, Lower Ganga Division, CWC	Murshidabad
16	Executive Engineer, Mahanadi Division, CWC	Orissa
17	Executive Engineer, Lower Krishna Division, CWC	Hyderabad
18	Executive Engineer, Upper Godavari Division, CWC	Hyderabad
19	Executive Engineer, NEID-2, CWC, Mizoram	Aizwal
20	Accounts Officer, CWC, Sewa Bhawan, R. K. Puram, Delhi	New Delhi
21	Executive Engineer, Eastern Rivers Division, CWC	Bhubaneswar
22	Executive Engineer Tapti Division, Surat, CWC	Gujarat
23	Executive Engineer, Himalaya Ganga Division, CWC	Dehradun
24	Executive Engineer, Meghna Investigation Division, CWC	Shillong
25	Executive Engineer, Southern River Division, CWC	Coimbatore
26	Executive Engineer, Chambal Division, CWC	Jaipur
27	Executive Engineer, Damodar Division, CWC	Asansol
28	Executive Engineer, Middle Ganga Division-1, CWC	Lucknow
29	Executive Engineer, Middle Ganga Division-3, CWC	Varanasi
30	Executive Engineer, Wain Ganga Division, CWC	Nagpur
31	Executive Engineer, Snow Hydrology Division, CWC	Shimla
32	Executive Engineer, Chenab Division, CWC	Jammu
33	Pay & Account Officer, CWC, Sewa Bhawan, R. K. Puram,	Delhi
34	Executive Engineer, Meghna Division, CWC	Silchar
35	Executive Engineer, NEID-1, CWC, Silchar	Assam
36	Executive Engineer, NEID-3, CWC, Arunachal Pradesh	Itanagar
37	Executive Engineer, CWC, Phuetsholing	Bhutan

38	Executive Engineer, Lower Brahmaputra Division, CWC	Jalpaiguri
39	Executive Engineer, Upper Krishna Division, CWC	Pune
40	Department of Canteen, CWC, Sewa Bhawan, R.K. Puram, ND.	Delhi
41	Executive Engineer, Hydrology Division, CWC	Chennai
42	Superintending Engineer, NEIC, Shillong, Meghalaya, CWC	Shillong
43	Registrar, Ravi & Beas water Tribunal, Delhi	Delhi
44	Pr. Accounts Officer,(Sectt. I& II), DOWR, Shastri Bhawan, ND	Delhi
45	Section Officer (Gen. Admn.) &(CASH), MOWR, Sharam Shakti Bhawan, Delhi	Delhi
46	Krishna Water Disputes Tribunal, R. K. Puram, Delhi	Delhi
47	Secretary, Sardar Sarovar Const. advisory Committee.	Vadodara
48	Director, N.I.H., Roorkee, Uttarakhand	Roorkee
49	Director NMCG/NGBRA, New Delhi	New Delhi
50	Member Secretary, Polavaram Project Authority, Hyderabad	Hyderabad
51	Director, NRCDD, CGO Complex, Lodhi Road	Delhi
52	Executive Engineer, CGWB Division-4	Chennai
53	Executive Engineer, CGWB Division-10	Bhubaneswar
54	Executive Engineer, CGWB, Division-8	Jammu
55	Executive Engineer, CGWB, Division-13	Raipur
56	Executive Engineer, CGWB, Division -5	Ranchi
57	Executive Engineer, CGWB, Division -3	Varanasi
58	Executive Engineer, CGWB, Division -1	Ahmedabad
59	Executive Engineer, CGWB, Division -11	Jodhpur
60	Executive Engineer, CGWB, Division -16	Bareilly
61	Executive Engineer, CGWB, Division -15	Kolkata
62	Executive Engineer, CGWB, Division -6	Nagpur
63	Executive Engineer, CGWB, Division -2	Ambala
64	Executive Engineer, CGWB, Division -12	Bhopal
65	Executive Engineer, CGWB, Division -14	Bangalore
66	Executive Engineer, CGWB, Division -7	Guwahati
67	Executive Engineer, CGWB, Division -9	Hyderabad
68	Executive Engineer, CGWB, Division -17	Dharamshala
69	Pay & Accounts Office, Bhujal Bhawan, CGWB,	Faridabad
70	Director, MOWR, NH-4, CGWB,	Faridabad
71	Office In-charge, CGWB, Jam Nagar House,	New Delhi
72	Regional Director, CGWB, NCR, MP	Bhopal
73	Regional Director, CGWB, CR, Maharashtra	Nagpur
74	Regional Director, CGWB, NWR, UT	Chandigarh
75	Regional Director, CGWB, SER, Orissa	Bhubaneswar
76	Regional Director, CGWB, SWR, Karnataka	Bangalore
77	Regional Director, CGWB, Jaipur, Rajasthan	Jaipur
78	Pay & Account Officer, CSMRS, Hauz Khas, New Delhi	Delhi
79	Director, CSMRS, Hauz Khas, New Delhi	New Delhi
80	Pay & Accounts Officer, CWPRS, Pune	Pune

81	Executive Engineer (Civil), CWPRS, Pune	Pune
82	Director, CWPRS, Pune	Pune
83	PAO, Farakka, FBP, Murshidabad, W.B.	Farakka
84	The General Manager, FBP	Farakka
85	Executive Engineer, Workshop Division, FBP	Farakka
86	Executive Engineer, Purchase Division, FBP,	Kolkata
87	Executive Engineer, Equipment Division, FBP	Farakka
88	CMO, FBP, Murshidabad	Farakka
89	Executive Engineer, Township Division, FBP	Farakka

B- DDWS

01	DDO(Cash), DDWS	New Delhi
02	Pay and Accounts Office, DDWS	New Delhi

Biennial

S. No.	Name of the office/Unit	Station
1	Superintending Engineer,(C), HOC, MCD, CWC, Nagpur	Nagpur
2	Superintending Engineer, HOC, CWC, Gujarat	Gandhi Nagar
3	Superintending Engineer, CWC, Godavari Circle, Telangana	Hyderabad
4	SE, CWC, Investigation Circle, Sikkim	Gangtok
5	Superintending Engineer, HOC, CWC, Vaishali, Ghaziabad, UP	Vaishali
6	Superintending Engineer , HOC, CWC, Varanasi, UP	Varanasi
7	Superintending Engineer, Meghna Circle, CWC, Assam	Silchar
8	SE, Planning circle, CWC, Faridabad, Haryana	Faridabad
9	Superintending Engineer, Cauvery & Southern River Circle, CWC	Bangalore
10	SE, HOC, Mahanadi Bhawan, CWC, Orissa	Bhubaneswar
11	Superintending Engineer, HOC, CWC, Dehradun, UK	Dehradun
12	Director(Monitoring Directorate), CWC, Agra, UP	Agra
13	Director(Monitoring Directorate), CWC, Gandhi Nagar, Gujarat	Gandhi Nagar
14	Director(M &A) Directorate, CWC, Hyderabad, Telangana	Hyderabad
15	Director(M &A) Directorate, CWC, Jaipur, Rajasthan	Jaipur
16	Director(Monitoring & Appraisal) Directorate, CWC, Gujarat	Vadodara
17	Director(Monitoring & Appraisal) Directorate, CWC, J&K	Jammu
18	Director(Monitoring & Appraisal) Directorate, CWC, HP	Shimla
19	Director(Monitoring & Appraisal), CWC, Orissa	Bhubaneswar
20	Director(Monitoring & Appraisal), CWC, Lucknow, UP	Lucknow
21	Chief Engineer, Monitoring, (South), CWC, Bangalore	Bangalore
22	Manager Departmental Canteen, Sharam Shakti Bhawan, Delhi	Delhi
23	Registrar, Vansadhara Water Dispute Tribunal	Delhi
24	Director, NWA, Pune, Maharashtra	Pune
25	Office In Charge, SUO, CGWB, Jodhpur, Rajasthan	Jodhpur
26	Regional Director, CGWB, NER, Guwahati, Assam	Guwahati
27	Regional Director, CGWB, ER, Kolkata, W.B.	Kolkata
28	Regional Director, CGWB, NWHR, Jammu, J&K	Jammu
29	Regional Director, CGWB, SR, Hyderabad, Telangana	Hyderabad
30	Regional Director, CGWB, Lucknow, UP	Lucknow
31	Regional Director, CGWB, SECR, Chennai, Tamil Nadu	Chennai
32	Regional Director, CGWB, WCR, Ahmedabad, Gujarat	Ahmedabad
33	Executive Engineer, Div/Lock Division, FBP	Farakka
34	Executive Engineer, Electrical Division, FBP	Farakka
35	Executive Engineer, Head Works Division, FBP	Farakka
36	Executive Engineer, Jangipur Barrack Division, FBP	Farakka
37	Executive Engineer, Survey& Investigation Div. FBP	Farakka
38	Executive Engineer, Anti Erosion Works Div. FBP	Farakka

Triennial

S. No.	Name of the office/Unit	Station
1	Member Secretary, Upper Yamuna River Board, CWC, Delhi	Delhi
2	Director, River Data Directorate, CWC, New Delhi	Delhi
3	Project Manager (I), JPO, CWC, SKSKI, Birat Nagar, Nepal	Nepal
4	Director, GFCC, CWC, Patna, Bihar	Patna
5	Director(Monitoring & Appraisal), CWC, Ranchi, Jharkhand	Ranchi
6	Chief Engineer, CWC, NTBO, Gandhi Nagar, Gujarat	Gandhi Nagar
7	Chief Engineer, Brahmaputra & Barak Basin, CWC, Meghalaya	Shillong
8	Chief Engineer, CWC, Indus Basin Organisation, Chandigarh	Chandigarh
9	CE, Teesta Basin Organisation, CWC, Silliguri	Siliguri
10	CE, Yamuna Basin Organisation, CWC, New Delhi	Delhi
11	Superintending Engineer, Krishna & Co-ordination circle, CWC	Hyderabad
12	Secretary / Financial Adviser, Bansagar control Board, M.P.	Rewa
13	Director(Finance), NWDA, Saket, New Delhi	Delhi
14	Secretary/Financial Advisor, Brahmaputra Board, Guwahati	Guwahati
15	Pr. Investigator/Zonal Dir. Research Agriculture Research Station	Kota
16	Office In Charge, State Unit Office, CGWB, Karnataka	Belgaum
17	Office In Charge, SUO, CGWB, MSU, Pune, Maharashtra	Pune
18	Office In Charge, SUO, CGWB, Agartala, Tripura	Agartala
19	Office In Charge, CGWB, Vivek Vihar Ganj, A.P.	Itanagar
20	Office In Charge, SUO, CGWB, Allahabad, UP	Allahabad
21	Office In Charge, SUO, CGWB, Vishakhapatnam, Andhra Pradesh	Vishakhapatnam
22	Regional Director, MER, CGWB, Patna, Bihar	Patna
23	Regional Director, CGWB, Thiruvananthapuram, Kerala	Trivandrum
24	Regional Director, CGWB, Dharamshala, Himachal Pradesh	Dharamshala
25	Regional Director, CGWB, UR, Dehradun, Uttarakhand	Dehradun
26	Regional Director, CGWB, NCCR, Raipur, Chhattisgarh	Raipur
27	Principal Higher Secondary School, FBP, Murshidabad, W.B.	Farakka
28	Superintending Engineer, Circle-1, FBP, Murshidabad, W.B.	Farakka
29	Superintending Engineer, Circle-2, FBP, Murshidabad, W.B.	Farakka
30	Superintending Engineer, Circle-3, FBP, Murshidabad, W.B.	Farakka

4.7 Replies to questions asked in the parliament [Section 4(1)(d)(2)]

This office provide the information related to the parliament questions whenever any question arise on the part of the Principal Accounts Office, M/o Jal Shakti, DoWR, RD & GR. In the last financial year, there is no such any quarry arise from the