

OFFICE OF THE ENGINEER-IN CHIEF
PUBLIC WORKS DEPARTMENT
GOVT OF NCT OF DELHI
12TH FLOOR MSO BUILDING, I.P.ESTATE NEW DELHI

No.E-in-Office/PWD/Dir(W) / 1255

Dated: 14-12-2020

To
All the Executive Engineers/DDO
Public Works Department
Govt of NCT of Delhi

(through website/E mail of Chief Engineers)

Sub: Regarding reconciliation of monthly receipts and expenditure figures of DDOs with PAO to avoid excess expenditure over and above the modified budget and to avoid serious audit paras

Sir,

With a view to avoid the cases of excess of expenditure over and above the modified RE and to avoid the cases of serious audit para in the printed books of CAG , following advisories are hereby issued, to all DDOs of PWD for guidance and necessary action please.

- 1) Expenditure and receipt figures booked in the accounts of DDOs should be reconciled with PAO on monthly basis to rectify the misclassification/clerical errors if any and to avoid excess expenditure over final budget. This process should be done on regular basis, as per provisions contained under General Financial Rules 2017.
- 2) Monthly expenditure along with progress total relating to the month of February must be reconciled in the month of March itself of relevant financial year on top priority basis, to avoid cases of excess expenditure over the modified budget/RE. In the case of excess budget due to reduction in the RE, or due to any other reasons, a final opportunity is available to DDOs to regularise the same through re appropriation of funds, after locating matching savings in the other heads. This process required to be completed before the close of the financial year after taking approval of Finance Budget department.
- 3) Monthly expenditure along with progress total relating to the month of March of the relevant financial year must be reconciled with PAO in the month of April i.e. first month of next financial year within time schedule fixed by the PAO. It may be noted that all transfer entries due to misclassification /clerical error etc will be done while reconciling the expenditure for the month of March of relevant financial year. Once final account/supplementary account of the financial year, is submitted to the Govt , no corrections can be possible to rectify the account at any cost.
- 4) DDOs may note that reconciliation of receipts particularly TDS deductions (Income tax/GST/labour cess) is also important and must be reconciled with the PAO-12/PAO-22. It is pertinent to mention here that PAO is also required to file DDO wise TDS return to Income Tax department , and such figures should be matched with the TDS return filed by the DDOs. Non matching of TDS return of PAO and DDO attracts heavy penalties from the Income Tax department. Reconciliation of other receipts deposited in the Bank , with PAO's figure will enable the DDOs to detect any fake challans etc.

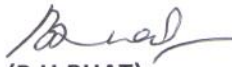

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5) DDOs may also note that if any excess expenditure over the final budget is detected after submission of final accounts to Govt, it will be reported as serious audit para by the CAG and will be published in their Book . These cases will also be reported to Public accounts Committee of the Govt for appropriation decision.

6) DDOs are also requested to ensure that text files relating to work expenditure and receipts are sent to PAO-22 on daily basis by 6PM of the same day for incorporation in E lekha Govt accounting system.

7) In case, any EEs/DDOs need any clarification on financial matters, they can contact the DCA-IFA through mail or whatsapp to resolve the issues within the ambit of rules . (Mobile -7065629531 mail id - dca.ifa.pwd@gmail.com)

Yours faithfully



(P.U.BHAT)
DCA-IFA(PWD)

No.E-in-Office/PWD/Dir(W) 4255

Dated: 14-12-2020

Copy to the following for kind information please.

1. All the Chief Engineers, Public Works Department, Govt of NCT of Delhi .
2. All the Superintendent Engineers, Public Works Department, Govt of NCT of Delhi .
3. All the Finance Officers, Public Works Department, Govt of NCT of Delhi .
4. PAO-12, Govt of NCT of Delhi , 10th Floor MSO Building, I.P.Estate, New Delhi.
5. PAO-22, Govt of NCT of Delhi, 10th Floor, MSO building, I.P.Estate, New Delhi.
6. PWD Website.


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