

वेतन एवं लेखा कार्यालय
केन्द्रीय जल आयोग
जल संसाधन, नदी विकास एवं गंगा संरक्षण विभाग
जल शक्ति मंत्रालय



Pay & Accounts Office
Central Water Commission
D/o Water Resources, RD & GR
Ministry of Jal Shakti

No. WR/PAO/CWC/Post-Check /2021-22/02-05

18/02/2022

OFFICE MEMODRANDUM

Sub : Non/Delay in submission of Monthly Accounts & Paid Vouchers – regarding.

The undersigned is directed to refer to Para No 3.4.3 of Civil Accounts Manual (copy enclosed) which directs the preparation of List of Payment (in triplicate) in form CAM-21 (copy enclosed) and to say that most of CDDO's, under Pay & Accounts Office (CWC) are either not at all sending their monthly accounts & paid vouchers (in original) to Pay & Accounts Office (CWC), or sending after the delay of 3-4 months, in total contravention to the provision of Civil Accounts Manual. This has been viewed very seriously by the Controller of Accounts (HoD), D/o Water Resources, RD & GR and Audit as well.

In view of the above, all the Cheque Drawing & Disbursing Officers, under payment control of Pay & Accounts Office (Central Water Commission) are hereby requested to comply with provision of Civil Accounts Manual, ibid, and timely submit their respective monthly accounts & paid vouchers) to Pay & Accounts Office (CWC).

Rakesh Kala
18/02/2022

(Rakesh Kala)

Senior Accounts Officer (Compilation)

Enclosed : (as above)

To,

All CDDO's
Under payment control of Pay & Accounts Office (CWC)

Copy for information & necessary action :-

1. The secretary, Central Water Commission, Sewa Bhawan, RK Puram, New Delhi.
2. The Director (RMCD), RMCD Directorate (CWC).
3. The Deputy Director (SMD), SMD Directorate (CWC) with the request to upload the OM in CWC website.

Address : 8th Floor (North), Sewa Bhawan, Sector - 1, R K Puram, New Delhi - 110066
Phone No: 011-29583267/3744/6666, e-mail Id: paocwc@yahoo.com/pao-cwc@nic.in

3.4 LIST OF PAYMENTS AND BANK RECONCILIATION

3.4.1 As per the procedure laid down for reporting and accounting of transactions, the dealing branch of the bank will send a copy of the daily scroll to the cheque drawing DDO.

3.4.2 The scrolls received from the bank shall be checked with reference to the entries in the 'Register of Cheques Issued', to verify the cheque number and the amount of cheques paid. On verification, the date of encashment should be noted in the relevant column of the Register of Cheques Issued. A Bank Reconciliation Statement (Form CAM 20) should be drawn up every month explaining the difference between total payments made as per the bank scroll and the total payments during the month as per the Register of Cheques Issued. The statement will indicate the details of the cheques issued during the month but not reported through scrolls as cleared. Similarly, it will show the details of cheques cleared during the month that was issued in the previous month/s. Discrepancies noticed in the scrolls should be taken up with the bank immediately for rectification.

The DDOs shall prepare a bank reconciliation statement every month and send it to the PAO along with a reconciliation statement in respect of receipts in Form CAM- 22).

3.4.3 The drawing and disbursing officer shall prepare a 'List of Payments' in triplicate, in Form CAM -21 as indicated below. Two copies of the list of payment accompanied by the paid vouchers should be sent to the Pay and Accounts Office, as indicated below-

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

Note :- Sub-vouchers upto Rs. 500/- in value shall be retained by the cheque-drawing officers in their offices vide Rule 111 (3) of Central Government Account (Receipt and Payment) Rules, 1983 for the audit of their initial records. A certificate would however be recorded by them on each contingency bill to the effect that sub-vouchers of value upto Rs. 500 numbering from Sub-Voucher.....to Sub-voucher..... have been retained in his office.

3.4.4 The due dates for submission of compiled accounts to the Pay and Accounts Office, for the officers rendering accounts on the Public Works/Forest Accounting System shall be the 7th of the succeeding month.

3.5 CUSTODY OF CHEQUE BOOKS - PRECAUTIONS.

3.5.1 The Pay and Accounts Offices concerned will supply the Chequebooks to their cheque drawing DDOs. The following instructions contained in Central Government Accounts (Receipts and Payments) Rules, 1983 should be carefully observed by the cheque drawing officers in this regard :

- (i) The cheque drawing DDOs will maintain an account of cheque books and cheque forms used on daily basis and in the same form as detailed in paras 7 and 9 of Annexure 3 of chapter 1.
- (ii) The drawing officers on receiving them, will carefully examine the Cheque books, count the number of forms contained in each cheque book and record a certificate of count on the fly leaf.

FORM CAM - 21
(Para 3.4.3)

(For cheque drawing D.D.Os)

LIST OF PAYMENTS

Ministry/Department/Office of
List of Payments for the week ending
Designation of the D.D.O. (Cheque drawing)

Authority Amount

Credit (assignment) advised for the quarter ending _____

Abstract

Balance in the quarterly assignment at the close of last week _____

Total payments during the week _____

Balance in the quarterly assignment at the end of the current week _____

Sl.No.	Date	Particulars of the bill	Sl.No. given in Bill Register	To whom paid	Cheque No.	Amount
1	2	3	4	5	6	7

Total Rs. _____

(Rupees _____ only)

Certified that the total payments during the week ending Indicated above agrees with the payments shown in the Register of Cheques issued and the progressive total of assignment worked out in the latter has been reconciled with the progressive total indicated in the Bank's payment scroll. The (to be submitted monthly, with the last week's list) reconciliation statements of receipts/payments for the month of are also attached.

Signature
Designation of D.D.O.