

NERUDP
PMMC – Cell

No. K-14011/15/2011-NERUDP-(PMMC)
Subject: Tour & Travels file

Agartala Tour Report from 28th May to 5th June 2012 By Mr. Dabas (Disbursement Specialist, PMMC)

Objective of the tour:

- (A) To reconcile the SIPMIU Agartala account with the NERUDP (MoUD)
- (B) To check SoEs with the books of accounts, bills of consultants & suppliers from Aug 08 to March 2012 to confirm, whether the SIPMIU Kohima has been sending us the correct SoEs or not.

The SoEs statements of SIPMIU Agartala were checked & compared with fund disbursement statement of MoUD. The following discrepancies were observed during checking of the above statements.

1. The project implementation & administration expenses amounting Rs. 11,12,869.00 have been reimbursed twice. First in the month of March 09 & then again in Nov. 10 while making payment for the period August 2008 to October 2010.
2. Checking of SoEs with the bills of consultants & suppliers & books of accounts.

The SoEs from Aug 08 to March 2012 were checked with the bills of consultant & suppliers & the following discrepancies were observed.

- a) Equipment of Rs. 3,80,999 were purchased for PSP financial consultant in the month of May & June 2010 but accounted for as Material & Equipment exp. Instead of payment to PSP financial expenses. This amount should be debited to M/s PSP Financial consultants Pvt. Ltd.
- b) Office equipment purchased on 20th May 2010 for PSP financial consultant for Rs. 1,50,132 & a VAT amounting Rs. 21,447 was given on these items. The total payment was made Rs. 1,71,579. Again the office equipment was purchased on 2nd June 2010 for Rs. 67,267 & a tax of Rs 21,447 of the previous bill no. 10 dated 20th May 2010 was again added on this item and submitted a claim for reimbursement Rs. 88,714 and this amount was reimbursed. So the tax amount of Rs.21,447 which was paid to the supplier only once but reimbursed twice. This amount should be adjusted while making payment of next SoE to SIPMIU Agartala.
- c) Payment of training expenses in respect of PSP Financial consultant was made on 21st June 2010 for Rs. 1,63,147 but this payment was accounted for as other office expenses instead of payment to financial consultants. This amount should be debited to PSP Financial consultant.
- d) An advance of Rs. 80000 was paid to Ishwar Furniture & the same was claimed for reimbursement. Again when M/S Ishwar Furniture finally submitted his bill for Rs. 3,35,473, the advance paid was adjusted while making payment to the supplier but not adjusted while submitting the claim for reimbursement. The advance as well as the total bill amount without adjusting the advance amount was claimed for reimbursed. Since the payment of Rs.1,04,960 has been less reimbursed for this period to SIPMIU Kohima so this amount may not be adjusted.
- e) M/s Stup Consultants Pvt. Ltd. hired a survey or M/s Topo Survey concern for Survey work. M/s Topo Survey concern has been submitting his bill to M/s Stup consultants Pvt. Ltd. after charging service tax. After that M/s Stup consultant submitting it own bill to SIPMIU Agartala and again charging the service tax on the bill amount of M/s Topo Survey concern for reimbursement It means that once service tax is charged by M/s Topo Survey concern & again the service tax is charged by the Stup consultant on the same invoice & SIPMIU is paying the service tax twice. It is not correct. This practice should be stopped immediately. The service tax which has been claimed by Stup Consultants on the survey bills and reimbursed by SIPMIU Agartala should be adjusted from the next payment to M/s Stup Consultants Pvt. Ltd. A copy of the Stup Consultants bill and a copy of corresponding bill of M/s Topo survey concern are attached. **(F- A & B)**

- 3 Preparation of SOE: SOE s prepared by SIPMIU Agartala was not correct. The VAT amount on material purchased and service tax on consultants bill were not shown correctly in the most of the SOEs. A complete reconciliation statement in this regard will be submitted shortly.
- 4 Payment of DSMC: It has been observed that reimbursement of expenses on Air Travel, Communication, and House Rent etc. have been made on Actual basis after obtaining bills/vouchers in support of the expenses made.

Encl.: As mentioned above.

Disbursement Specialist

PMMC

22-06-2012

SO (NERUDP)

Director (UD)