

**Office Manual Part-XIII, Vol-III**

**Duties & Functions  
of  
AOs(Project)/AOs Task Force and  
AOs (Support Service)**

**Controller General of Defence Accounts**

*For use of Defence Accounts Department only*

***DEFENCE ACCOUNTS DEPARTMENT***

***OFFICE MANUAL  
PART-XIII, VOL-III***

*Duties & Functions  
of  
AOs(Project)/AOs Task Force and  
AOs (Support Service)*

Edition :1<sup>st</sup> Edition ,2013

## Preface

*After establishment of CDA(BR) in the year 1991, the first edition of Office Manual Part-XIII was brought out in the year 1993. Border Roads Organisation is responsible for execution of multifarious Tasks of varied nature such as construction of Roads & Bridges, Buildings and other Agency and Deposit Works on behalf of other Central Government Departments, PSUs and Organisations under different Ministries. As such, the functioning of CDA(BR)[now up-graded to PCDA(BR)] has undergone radical changes both in the structural as well as functional aspect, due to the decentralization of financial powers through revised delegation as well as introduction of IFA System in BRO. Hence, it is not possible to lay down within the frame of this manual a comprehensive set of instructions / procedures for the conduct and disposal of work relating to functioning of PCDA (BR) Main Office as well its sub-offices. However, efforts have been made to make the Manual user friendly within the scope of various provisions as contained under the rules of various Regulations, Govt. Orders/Instructions.*

*2. This Manual is a departmental publication. The instructions contained therein are supplementary to Rules in the Civil and Defence Audit and Account Codes, Financial Regulations, General Financial Rules, Defence Procurement Manual, Border Roads Procurement Manual, Border Roads Regulations, Office Manual Part-I, Office Manual Part-II, Vol-I & II ,Office Manual Part-VIII, MES AO's/UA's Manual, Regulations for MES and other Govt. orders/instructions issued from time to time. While dealing with work in the office and in correspondence with other offices in the department, relevant Paras of this Manual should invariably be cited, but not to be quoted as authority while dealing with executives or any other authority outside the organization.*

*3. All officers and staff should make themselves conversant with the contents of this Manual. Ignorance of its provisions will not be accepted as an excuse for any departure from these provisions or failure to comply with them.*

4. *The Principal Controller of Defence Accounts (Border Roads) New Delhi will be responsible for keeping the Manual updated. For this purpose, they will propose corrections wherever necessary and send the draft amendments to the Controller General of Defence Accounts in duplicate for approval, quoting the orders on which the corrections proposed are based.*

5. *This is the first edition of the “Office manual Part-XIII, Vol-III”.*

*Place:New Delhi*

*Dated :7/11/2013*

*(Avinash Narain Saxena)*

*Addl.Controller General of Defence Accounts*

### Abbreviations

1	AA	Administrative Approval
2	AAC	Annual Audit Certificate
3	AAO	Assistant Accounts Officer
4	ACDA	Assistant Controller of Defence Accounts
5	Addl.CDA	Additional Controller of Defence Accounts
6	AEE	Assistant Executive Engineer
7	AMA	Authorised Medical Attendant
8	AMC	Annual Maintenance Charge
9	AO	Accounts Officer
10	AON	Acceptance of Necessity
11	APAR	Annual Performance Appraisal Report
12	APP	Annual Procurement Plan
13	ASC	Army Supply Corps
14	ATG	Annual Training Grant
15	AWP	Annual Works Plan
16	BCC	Bridge Construction Company
17	BD	Base Depot.
18	BE	Budget Estimate
19	BOO	Board of Officers
20	BRO	Border Roads Organisation
21	BRDB	Border Roads Development Board
22	C&AG	Comptroller & Auditor General of India
23	CA	Construction Accounts/Cash Assignment
24	CAP	Contract Action Plan
25	CAS	Central Accounts Section
26	CB	Contingent Bill/Cash Book
27	CBI No	Cash Book Index Number
28	CCS	Central Civil Service
29	CDA	Controller of Defence Accounts
30	CDA(BR)	Controller of Defence Accounts (Border Roads )
31	Cdr	Commander
32	CE(P)	Chief Engineer (Project)
33	CEA	Children Education Allowance
34	CFA	Competent Financial Authority
35	CGA	Controller General of Accounts
36	CGDA	Controller General of Defence Accounts
37	CGEIS	Central Government Employees Insurance Scheme
38	CGHS	Central Government Health Scheme
39	CID Sch	Civil Inter Departmental Schedules
40	CL	Casual Leave
41	CML	Ceiling Monetary Limit
42	CP Vrs	Central Purchase Voucher
43	CPWD	Central Public Works Department

44	CRA	Central Record Keeping Agency
45	CSMA	Civil Service Medical Attendant
46	CST	Comparative Statement of Tender/Central Sales Tax
47	CVC	Central Vigilance Commission
48	DA	Daily Allowance/Dearness Allowance
49	DAD	Defence Accounts Department
50	DAVP	Department of Advertisement and Visual Publicity
51	DCDA	Deputy Controller of Defence Accounts
52	DDO	Drawing and Disbursing Officer
53	DGBR	Director General Border Roads
54	DGS&D	Director General of Supplies and Disposals
55	DID Sch	Defence Inter Departmental Schedule
56	DO	Deviation Order
57	Dos Part II	Daily Orders Part II
58	DP	Delivery Period
59	DPM	Defence Procurement Manual
60	DSE	Defence Service Estimate
61	DSS	Daily Strength Statement
62	DWP	Defence Works Procedure
63	ECS	Electronic Clearing System
64	EDP	Electronic Data Processing
65	EFT	Electronic Fund Transfer
66	EL	Earned Leave
67	EMD	Earnest Money Deposit
68	EOL	Extra Ordinary Leave
69	ERV	Exchange Rate Variation
70	ETG	Educational Training Grant
71	FA MOD	Financial Adviser, Ministry of Defence
72	FOR	Free on Railway
73	GFR	General Financial Rules
74	GO	GRAF Officer/Group Officer
75	GOI	Government of India
76	GRAF	General Reserve Engineering Force
77	GS	General Staff
78	GST	General Sales Tax
79	HBA	House Building Advance
80	HPL	Half Pay Leave
81	HSRs	Hospital Stoppage Rolls
82	HTLTC	Home Town Leave Travel Concession
83	IA CELL	Internal Audit Cell
84	IAM(BR)	Internal Audit Manual(Border Roads)
85	IAR	Internal Audit Report
86	ID Sch	Inter Departmental Schedule
87	IDAS	Indian Defence Accounts Service

88	IFA	Integrated Financial Adviser
89	IRLA	Individual Running Ledger Account
90	IRMD	Immediate Restoration of Monsoon Damages
91	ITJ	Indian Trade Journal
92	JCDA	Joint Controller of Defence Accounts
93	JCO	Junior Commissioned Officer
94	LD	Liquidated Damages
95	LP	Local Purchase
96	NSDL	National Security Depository Limited
97	LTC	Leave Travel Concession
98	MB	Measurement Book
99	MCO	Material Control Officer/Movement Control Officer
100	MER	Monthly Expenditure Return
101	MES	Monthly Expenditure Statement/Military Engineering Service
102	MFAI	Major Financial & Accounting Irregularity
103	MO	Money Order
104	MOF	Ministry of Finance
105	MORT&H	Ministry of Road Transport & Highways
106	MRO	Military Receivable Order
107	MTS	Multi Tasking Staff
108	MWO	Master Warrant Officer
109	NEC	North Eastern Council
110	NIT	Notice Inviting Tender
111	OC	Officer Commanding
112	OEM	Original Equipment manufacturer
113	OMRO	Original Military Receivable Order
114	OPD	Outdoor Patient Department
115	ORs	Other Ranks
116	OTE	Open Tender Enquiry
117	PAO	Pay Accounts Office
118	PBG	Performance Bank Guaranty
119	PBOR	Personnel Below Officer Rank
120	PCDA	Principal Controller of Defence Accounts
121	PERT	Programme Evaluation and Review Technique
122	PF	Public Fund
123	PM	Punching Medium
124	PMW	Periodical Maintenance Works/Petty Minor Works
125	PNC	Price Negotiation Committee
126	POL	Petrol Oil and Lubricant
127	QR	Quality Requirement
128	QSA	Quarterly Statement of Accounts
129	RAA	Revised Administrative Approval
130	RAE	Revised Approximate Estimate
131	RAR	Running Account Receipt

132	RCC	Road Construction Company
133	RE	Revised Estimate
134	RFP	Request for Proposal
135	RH	Restricted Holiday
136	RMES	Regulations for the Military Engineering Services
137	RTR	Remittance Transfer Receipt
138	RTS	Revised Technical Sanction
139	S.D.	Store Division
140	SAIL	Steel Authority of India, Limited
141	SAO	Senior Accounts Officer/Sub Audit Officer
142	SAO's A/Cs	Sub-Audit Officer's Accounts
143	SDLES	Standard Demand List of Engineer Stores
144	SO(A)	Section Officer (Accounts)
145	SRMD	Special Repairs of Monsoon Damage
146	SSD	Standing Security Deposit
147	SSR	Standard Schedule rate
148	STE	Single Tender Enquiry
149	SW/SSW	Surveyor of Works/Senior Surveyor of Works
150	TA	Travelling Allowance
151	TBOs	Transfer Between Offices
152	TCH	Treasure Chest Holder
153	TE	Transfer Entry
154	TEC	Technical Evaluation Committee
155	TF	Task Force/Tuition Fee
156	TIV	Transfer Issue Voucher
157	TPC	Tender Purchase Committee
158	TS	Technical Sanction
159	USR	Unstamped Receipt
160	WO	Work Order/Warrant Officer



# INDEX

## Chapter I

### Establishment & Administrative set up of Accounts Officer attached with BRO Units and Formations

Para	Contents	Page No
1	Objectives	01
2	Establishment	01
3	Multi Tasking Staff	02
4	Administrative Control by PCDA(BR)	02
5	Status of DAD Officers	03
6	Accommodation & Ration	03
7	Pay & Allowances	03
8	Leave	03
9	Disposal of Time Barred Records	04
10	APAR	04
11	Representation and Appeal	04
12	Conduct and Discipline	04
13	Attendance and Holidays	04
14	ACDA/DCDA as Group Officer	04
15	Stationery and Service Labels	05
16	Office Equipment	05
17	Computer Hardware & Software	05
18	Logistic Support	05
19	Authorisation of STD Telephone & Network Connectivity	05
20	Supply of Forms	05
21	Books, Regulations, Codes & Manuals	05
22	Cold & Hot Weather Establishment	05
23-25	Blank	

**Chapter- II**  
**Functions and responsibilities of Accounts Officer attached with BRO**  
**Units and Formations**

26	Functions and responsibilities of Accounts Officer attached with BRO Units and Formations	07
27	Scope of IFA works	10
28	Maintenance of Database	11
29	Integrity & Objectivity	11
30	Main functions of Account Office attached with BRO Units and Formations	12
31	Records to be maintained in Account Office attached with BRO Units and Formations	15
32-35	Blank	

**Chapter –III**  
**Audit of sanctions & Monitoring Execution of Works**

36	Audit of Sanctions	20
37	Audit of Sanctions and Orders for Execution of Works	20
38	Acceptance of Necessity in respect of items included in Procurement Plans	20
39	Administrative Control	20
40	Administrative Approval	21
41	Scrutiny of Administrative Approval	21
42	Revised Adm Approval	22
43	Technical Control	22
44	Technical Sanctions	22
45	Issue of Technical Sanction	22
46	Components of Technical Sanction in BRO	23
47	Powers of Engineering Authorities for issue of Technical Sanction in BRO	23
48	Revised Technical Sanction	23
49	Points to be seen during scrutiny of Technical Sanction	23
50	Sanctions to Emergency Works	24
51-55	Blank	

## Chapter -IV Contracts

56	Contract- definition	26
57	Types of Contracts and Forms	26
58	General Principles	26
59	Powers for acceptance of contracts	27
60	Mode of Tendering	27
61	Advertised Tender Enquiry	28
62	Limited Tender Enquiry	29
63	Single Tender Enquiry	29
64	Two-Bid Enquiry system	30
65	Preparation of the Tender Enquiry	31
66	IFA consultation	33
67	Scrutiny of Draft Tender Enquiry	34
68	Errors in NIT/Tender Documents	35
69	Manner of submission of Bids in two bid system	35
70	Procedure for receiving Tender	36
71	Tender Opening	36
72	Late Bids	37
73	Extension of Tender opening date	37
74	Extension of Tender opening date after due date of opening	37
75	Freak rates	37
76	Spot Tender	38
77	Retendering	38
78	Preparation of Comparative Statement of Tender(CST)	38
79	Pre-concurrence of contract proposals by Accounts Office(Project/Task Force) as an IFA	38
80	Scrutiny of Contract proposals	39
81	Scrutiny of Comparative Statement of Tender	39
82	Scrutiny of Special conditions of Contract	41
83	Scrutiny of Schedule “A’ of Contract Agreement	42
84	Scrutiny of Schedule “B’ of Contract Agreement	43
85	Scrutiny of Schedule “C’ of Contract Agreement	44
86	Scrutiny of draft acceptance letter	44
87	Procedure for communicating Financial concurrence by IFA	44
88	Post scrutiny of Contract Agreement	45
89	Scrutiny of Tender documents for Lump Sum Contract(IAFW-2159)	46
90	Scrutiny of Item rate Contract(IAFW-1779)	46
91	Scrutiny of contract for handling and conveyance of Materials/Stores	46
92	Scrutiny of contract for supply of furniture	46
93	Scrutiny of Single Tender Contracts	47
94	Action by AO(P)/AO TF after scrutiny of Contract Agreement	47
95	Post scrutiny of Work Order	48

96	Post Contract management	48
97	Classification of contractors	48
98	Earnest Money and Security deposits	49
99	Individual Security Deposits	50
100	Safe custody of Security Deposits	50
101	Forms of Security deposits	50
102	Refund of Earnest Money	51
103	Refund of Standing Security Deposits	51
104	Procedure for release of Standing Security Deposits	51
105	Release of Standing Security Deposits of “SS” class contractor	52
106	Release of Standing Security Deposits of “E” class contractor	52
107	Release of Individual Security Deposit	52
108	Release of Additional Security Deposit	52
109	Release of security deposits when contractor claim against government is sub-judice	52
110	Lapsed deposit	52
111-115	Blank	

## **Chapter -V**

### **Procurement, Provisioning & Accounting of stores**

116	Categorisation of stores	54
117	Category-‘A’ Stores	54
118	Category-‘B’ Stores	55
119	Mode of procurement	55
120	Resource Appreciation	55
121	Procedure for procurement of Cat-‘B’ Stores through DGS&D	55
122	Guidelines for procurement of Cat-‘B’ Stores through DGS&D	56
123	Accounting procedure for direct booking of expenditure on account of procurement of stores through DGS&D	57
124	Action by Account Officer(Project/Task Force) after scrutiny of Indents	57
125	Procurement of stores through contract	57
126	Direct local purchase	58
127	The powers for local purchase of other Cat-‘B’ stores	58
128	The powers for local purchase of ASC items	59
129	Procedure for direct purchase of Cat-‘B’ Stores & Cat-‘A’ spares	59
130	Mode of Tender Enquiry/Bidding	59
131	Selection of Vendors	59
132	Procedure for preparation, issue and deposition of Tender Enquiry/RFP, Opening of Tenders/Quotations and preparation of CST	60
133	Pre-vetting of Tender Enquiry/RFP	60
134	Preparation of Draft Supply Order	60
135	Financial concurrence for procurement proposals	61
136	Scrutiny of CST	61
137	Pre-vetting of Draft Supply Order	61

138	Procedure for communicating the financial concurrence by IFA	62
139	Scrutiny of Supply Order	62
140	Post contract management on account of procurement of Cat-‘B’ & Cat-‘A’ Spares through Supply Order	63
141	Consultation with IFA	63
142	Amendments of minor and non-financial nature	63
143	Delivery period	63
144	Acceptance of excess or short deliveries	64
145	Imposition of LD while granting time extension	64
146	Liquidated Damage	64
147	Force Majeure	65
148	Advance Payment	65
149	Paying Authority	65
150	E-payment	65
151	Liability on Account of Taxes etc in the Event of Grant of Extension of Delivery Period	66
152	Repeat Order and Option clause	66
153	Warranty and claims	67
154	Risk and Expense purchase	68
155	Transfer of stores	68
156	Transfer of obsolete stores	68
157	Local purchase of fresh ration, fuel & medical supplies etc.	69
158	Repairs to equipment through trade	69
159-165	Blank	

## Chapter- VI

### BRO Budget, Expenditure management and Cash Assignment

SECTION-I : BRO BUDGET		
166	Introduction	71
167	Principles	71
168	BRO Budget	71
169	GS Funds	72
170	Allotment of Funds	72
171	Provisions for funds under different major Heads	73
172	Appropriation	73
173	Works executed by BRO	73
174	Budget estimate proposal	74
175	Source of Funds	74
176	Scrutiny of Fund Allotment	75
177	Provision for Fund for Charged Expenditure	75
178	Procedure for payment	75
179	Monitoring of Appropriation	76
180	Transfer of Funds	77
181	Excess & Savings	78

182	Budgetary Control	78
183	Fundamental Rule for Budgetary Control	78
184	Budgetary control/Expenditure control	79
185	Flow of expenditure	81
186	Action to taken by Accounts Officer	81
187	Watching of expenditure against budget allotment in BRO	81
<b>SECTION-II : CASH ASSIGNMENT</b>		
188	Cash Assignment	83
189	Procedure for Placing Demand for Cash Assignment	84
190	Method for working out net Cash availability	84
191	Cash Book	86
192	Imprest	88
193	Treasure Chest Holders	88
194	Postal Remittance Cash Book	89
195	Cash Accounts	89
196	Field Imprest	90
197-200	Blank	

**Chapter- VII**  
**Financial Accounts**

201	Accounting Procedures	91
202	Form of Accounts	92
203	Major, Minor and detailed Heads	94
204	Codification of transactions by DAD	94
205	Code Heads and Categories	95
206	Review of Balances	95
207	Method of booking of expenditures	96
208	Final scrutiny of allocation on bills	97
209	Preparation of Abstract of receipts & charges	97
210	Procedure for preparation of Punching Medium	97
211	Verification of Printed compilation	99
212	Monthly Expenditure Return	99
213	Monthly Expenditure Statement	100
214	SAO's Accounts	100
215	Reconciliation of MER/MES with Punching Medium	101
216	Appropriation Account	102
217-220	Blank	

## Chapter -VIII

### Construction Accounts

221	Construction Account	111
222	Elements of Construction Account	111
223	Other items of expenditure debitable to Job((s) /Construction Account	117
224	Expenditures which are not debitable to Job(s)	118
225	Posting in Construction Account	119
226	Preparation of Monthly summary of Construction Account	120
227	Liability	120
228	Types of Liabilities	120
229	Monitoring of committed Liabilities	121
230	Completion Report	121
231-235	Blank	

## Chapter -IX

### Bills & Vouchers

236	Bill Register	125
237	Prompt disposal of bills	125
238	Different kinds of bills	125
239	General principles for authorizing payment of bills & vouchers	126
240	Running Account Receipt(RAR) bills	126
241	Audit of RAR bills	127
242	Payment of RAR bills	129
243	Audit of Final Bills	130
244	Additional points to be seen in Audit of Final Bills	132
245	Measurement Book	133
246	Safe custody of Measurement Book	133
247	Register of Measurement Book	134
248	Annual census of Measurement Book	134
249	Life of used/completed Measurement Book	134
250	Check of Measurement Book	134
251	Contractor's Ledger	134
252	Scrutiny and payment of Annual Maintenance Charges Bills	135
253	Audit of Muster Rolls	136
254	Audit & payment of Hand Receipt on account of unpaid CPL wages	137
255	Scrutiny of Local Purchase Bills	137
256	TA/DA/LTC claims	138
257	Advance of TA/DA	139
258	Adjustment of TA/DA	140
259	Scrutiny and payment of TA/DA claims	140
260	Scrutiny and payment of LTC claims	142
261	Advance of TA for availing LTC/HTLTC	143

262	Scrutiny and payment of Sea Passage claims	143
263	Air Passage claims within Indian limit	144
264	Admissibility of Ration Money	144
265	Scrutiny and payment of Ration Money claims	144
266	Scrutiny and payment of Medical Advance	145
267	Scrutiny and payment of Medical re-imbursement claims	145
268	Outfit Allowance claim	147
269	Advances	148
270	Audit of Cash Requisitions	148
271	GPF temporary withdrawal	149
272	GPF Part Final withdrawal & Final settlement	149
273	Residential Telephone Bills	149
274	Contingent Bills	150
275	Peculiar points to be seen before authorizing payment of contingent bills	152
276	Service Label/Postage Stamp	152
277	Unit Allowance Bills	152
278	Scrutiny and payment of bills for demolition of building	153
279	Audit of Bills for hired buildings/land or other immovable properties	153
280	Funeral expenses	154
281	Audit and payment of Funeral Expenses claims	154
282	Audit of bills in respect of injury and death benefit to GREF employees	154
283	Audit of claims relating to compensation for loss of life or injury or damage to private property caused by member of GREF	157
284	Forwarding of Cash book and paid vouchers to AO(P) for post audit	157
285	Financial adjustment of Accounts relating to BRO	158
286	Nature of vouchers & adjustment of expenditure in BRO	158
287	Adjustment of PI Vrs/PBD Vrs	158
288	Adjustment of CP Vouchers	158
289	Adjustment of DID Schedules	159
290	Adjustment of CID Schedules	159
291	Adjustment of expenditure through TBOs	159
292	Adjustment of QSA	160
293	Adjustment of OMROs	160
294	Adjustment of Rly Warrants/MC Notes/CC Notes etc.	160
295	Adjustment of HSRs	161
296-300	Blank	



## Chapter -X

### Maintenance of Revenue Accounts

301	Licence Fee assessment Ledger (IAFW-2239)	164
302	Register of rentable buildings	164
303	Revenue Ledger	164
304	Occupation/vacation & Return of Recoveries	165
305	Return of Recoveries on account of Water and Electricity charges	166
306	Annual occupation return	166
307	Vacation Return	167
308	Recovery of licence fee	168
309	Entitlement of accommodation in respect of BRO officers/Personnel	168
310	Entitlement of accommodation in respect of service Officers & Personnel post in BRO	169
311	Revenue realization from Shopping Complexes created on BRO land	169
312	Assessment of licence fee in respect Shopping Complexes created on BRO land	170
313	Procedure for realization of revenue from Grass/Fruits and Usufructs	170
314	Recovery of electricity charges in respect of CSD Canteen attached with BRO Units	171
315	Licence Fee in respect of LPG Godown	171
316	Revenue realized from Guest Room attached with Mess Accommodation and Audit of Visitor's Book	171
317	Issue of Licence Fee Bills	172
318	Allotments	174
319	Scale of Accommodation	175
320	Refunds	176
321	Mess/Transit Camp	176
322-330	Blank	

## Chapter –XI

### Miscellaneous

331	Audit of Service Book	177
332	Concurrence of pay Fixation in respect of GOs/GPs	178
333	Maintenance of DO Part-II Orders	179
334	Verification of length of qualifying service	179
335	Verification of Data-sheet-cum-Pension form	179
336	Local Audit of Store Accounts & Cash Inspection	179
337	Dealing with Test Audit Report(LTAR/LTAN)	179
338	Dealing with Draft Para	179
339	Regularisation of Loss	180
340	Demurrage/Wharf age Charges	181
341	Maintenance of Loss Statement Register	182
342	Exhibition of Loss Statement in Material on outstanding Audit Objection Report	182
343	Sale Accounts	182
344	Entitlement of GREF clothing	184
345	Life cycle concept	184
346	Replacement for losses & unfair wear and tear	184
347	Special Issues	184
348	Procedure for provisioning by Unit	184
349	Individual clothing card	185
350	Unit clothing Ledger	185
351	Unit clothing Record Register	185
352	Audit and administrative check	185
353	Deserter	186
354	Extent of audit	186
355	Linking of receipt	186
356	Issue on payment	186
357	Responsibilities of Base/Field Workshop	187
358	Control of expenditure	187
359	Work order in Workshop	187
360	Audit of Work Orders	187
361	Audit of Major repair/overhaul	188
362	Pre-mature failure of V/E/P	188
363-370	Blank	

## Annexures

Annexure No	Subject	Page No
'A'	Authority competent to sanction leave in respect of officers/staff serving in Account Offices attached with BRO Unit/Formation	6
'B'	Code Heads and Categories	103
'C'	List of Category prefix	106
'D'	Format of Monthly Expenditure Statement	107
'E'	Details of Code Heads operated by Army authorities in PI Vrs/PBD Vrs	123
'F'	Format for perusing Draft Para	190
'G'	Drill for audit of Medical reimbursement claims	192
'H'	Revised procedure for procurement of stores through DGS&D rate contract	203

## Appendix

Appendix No	Subject	Page No
'A'	Fly leaf Instructions for maintenance of various Registers	209
'B'	Revised financial powers delegated to BRO functionaries vide BRDB letter No.04/696/2007/BEA/21801/PC/DGBR/TPC, dated 27/11/2007	214
'C'	Amendment to BRDB letter dated 27/11/2007 issued vide BRDB letter No. No.04/696/2007/BEA/21801/PC/DGBR/TPC, dated 20/08/2009	230
'D'	Amendment to BRDB letter dated 27/11/2007 issued vide GOI, BRDB letter No. BRDB/04/696/2007/BEA, dated 04/03/2011	249

## Chapter- I

### ESTABLISHMENT AND ADMINISTRATIVE SET-UP OF ACCOUNTS OFFICE ATTACHED WITH BRO UNITS AND FORMATIONS

#### 1. Objectives

**The main Objectives of Accounts Offices attached with BRO Units and Formations:-**

- (i) To ensure that Accounts are maintained correctly and kept upto date;
- (ii) To assist Boarder Roads Organisation in prompt payment /adjustment for supplies and services rendered by contractors and others.
- (iii) To render necessary financial advice to executives of Border Roads Organisation to enable them to discharge their management functions.
- (iv) To ensure that the resources placed at the disposal of GREF Formations are utilized for the purpose for which these are meant.
- (v) DCDA/ACDA/SAO/AO/AAO will also act on behalf of PCDA (BR) as his accredited representative as an integrated financial adviser to the respective Chief Engineer Project and Commander Task Force.

#### 2. Establishment

With a view to achieving the objectives mentioned above, DCDAs/ACDAs will be posted to the Projects headed by Chief Engineers and SAOs/AOs to the Task Force, Base Workshop and Store Divisions by CGDA, New Delhi. AAOs and staff will be provided by PCDA (BR) New Delhi. Authorised strength of officers and staff of DAD sub-offices attached with BRO Units/Formations are as under:-

##### (a) Authorised strength of AO(P):-

Designation of Officer(s)/Staff	Rank/Category of service	Authorisation
DCDA/ACDA	IDAS	01
AAO	Group-B	01
Sr. Auditor/Auditor/Clerk	Group-C	04

##### (b) Authorised strength of AO Task Force :-

Designation of Officer(s)/Staff	Rank/Category of service	Authorisation
SAO/AO	Group-B	01
AAO	Group-B	01
Sr. Auditor/Auditor/Clerk	Group-C	05

**(c) Authorised strength of AO Base Workshop/Stores Division :-**

<b>Designation of Officer(s)/Staff</b>	<b>Rank/Category of service</b>	<b>Authorisation</b>
<b>SAO/AO</b>	<b>Group-B</b>	<b>01</b>
<b>AAO</b>	<b>Group-B</b>	<b>02</b>
<b>Sr. Auditor/Auditor/Clerk</b>	<b>Group-C</b>	<b>08</b>

**(d) Authorised strength of AO Record(GREF) :-**

<b>Designation of Officer(s)/Staff</b>	<b>Rank/Category of service</b>	<b>Authorisation</b>
<b>SAO/AO</b>	<b>Group-B</b>	<b>01</b>
<b>AAO</b>	<b>Group-B</b>	<b>02</b>
<b>Sr. Auditor/Auditor/Clerk</b>	<b>Group-C</b>	<b>08</b>

**(e) Authorised strength of AAO/UA LCGDBR :-**

<b>Designation of Officer(s)/Staff</b>	<b>Rank/Category of service</b>	<b>Authorisation</b>
<b>AAO</b>	<b>Group-B</b>	<b>01</b>
<b>Sr. Auditor/Auditor/Clerk</b>	<b>Group-C</b>	<b>02</b>

*Note: The authorised strength of Sr. Auditors/Auditors/Clerks at various AOs(P)/AOs TF/AOs Base Workshop & Store Division may suitably be increased/decreased by PCDA(BR) depending upon the work load of the concerned AO(P)/AO TF/AO Base Workshop & Store Division.*

**3. Multi Tasking Staff (MTS)**

Normally, Multi Tasking Staff (MTS) will not be posted to the Accounts Offices. The Services of MTS will be provided by GREF Formations.

**4. Administrative Control by PCDA(BR)**

The Officers and Staff of Accounts Offices (Project) & Task Forces will be under the administrative control of PCDA (Border Roads). Posting and transfer of Accounts Officers and above will be ordered by CGDA, New Delhi and posting & transfer of AAO and staff will be ordered by PCDA (Border Roads). However, the overall control will be exercised by

PCDA (Border Roads) through CDA (Border Roads) Guwahati/Jt. CDA (Border Roads) Chandigarh.

## 5. **STATUS OF DAD OFFICERS**

For the proper discharge of the duties, the DCsDA/ACsDA/Senior Accounts Officers/Accounts Officers are expected to keep themselves fully conversant with all sanctions/orders relating to the Border Roads Formations and with other proceedings that may affect the estimates or accounts of actual or anticipated receipts and charges in addition to the departmental orders, Govt. of India Orders, Army Instructions/DGBR Instructions, etc. The Border Roads Officers are mandated to see that the DCsDA/ACsDA/Accounts Offices are given the fullest opportunity of becoming conversant with these sanctions, orders and proceedings and they will have a free access to them. To enable them to discharge their duties efficiently, they are treated as senior members of the office establishment of the Projects. They will be the Financial Adviser to the CE (P)/TF Commander/Commandant Base Workshop on the spot.

## 6. **ACCOMMODATION AND RATION**

Office accommodation to the Accounts Offices Project, Task Force & Base Workshop/Store Division will be provided by the GREF Formations to which they are posted. Married accommodation, if available will be provided to Officers and staff at static stations, and non-static stations where administratively feasible. For the purpose of single accommodation and ration, officers and staff in AO (Project, Task Force & Base Workshop/Store Division) will avail the same kind of benefits and privileges as applicable to the GREF employees posted in respective BRO Projects, Task Forces & Base Workshop/Store Division.

## 7. **PAY AND ALLOWANCES**

Expenditure on account of Pay and allowances etc, to the DAD officers & staff posted in Accounts Offices attached with BRO Units/Formations is debitable to the Ministry of Road Transport and Highways. Their Pay accounts are maintained in CDA (Border Roads) Guwahati/Jt CDA (Border Roads) Chandigarh while General Provident Fund, Pensions and Pension Fund under New Pension Scheme are maintained by CDA (Funds) Meerut, PCDA (Pension) Allahabad and National Securities Depository Limited (Central Record Keeping Agency), Mumbai respectively. Budget allotment in respect of loans and advances are provided by the CGDA.

## 8. **LEAVE**

- 8.1 Leave in respect of DAD officers and staff attached with BRO Units and Formations will be regulated as per CCS (Leave) Rules. The extent upto which leave may be sanctioned by the head of the Accounts Office of BRO Units and formations for Gazetted and non-Gazetted staff serving under him is given at **Annexure-‘A’** to this chapter. The heads of Accounts Offices before proceeding on leave will make suitable arrangements for the work during absence. While forwarding applications for leave to CDA (BR) Guwahati/ JCDA (BR) Chandigarh/PCDA(BR), the head of the accounts office will invariably endorse his recommendation on the application and in the event of the leave being recommended, will state what arrangements he proposes to make to carry on the work of the absentee. The procedure for sanction of leave as laid down in OM Part-I will be followed *mutatis mutandis*.
- 8.2 Powers to grant leave to the IDAS officer is vested in the PCDA (BR).

*Note: Applications for leave falling beyond the powers of officer-in-charge of Accounts Office attached with BRO Units and Formations should be sent to the CDA (BR) Guwahati/JCDA (BR) Chandigarh, with their recommendations, for sanction or otherwise.*

**9. DISPOSAL OF TIME-BARRED RECORDS**

- 9.1 The periods for which the various kinds of records and old editions of books or regulations are to be kept, are laid down in office Manual Part-II (Volume-I).
- 9.2 The disposal of all time -barred records will be carried out in the manner as laid down in Para 521 to 524 of OM Part-I.
- 9.3 For the purpose of weeding out of all time barred records a register (IAFA-492) will be maintained.

**10. APAR**

The APARs for the staff will be initiated by the SO (A)/AAO and reviewed by the Sr. AO/Accounts Officer. This will be accepted by the ACDA/DCDA. The APAR of SO (A)/AAO will be initiated by Sr. AO/AO, reviewed by the ACDA/DCDA and accepted by the JCDA/Addl. CDA. The APAR of Accounts Officers/Senior Accounts Officers will be initiated by the ACDA/DCDA to be reviewed by the JCDA and accepted by PCDA. The APARs of ACDA/DCDA will be initiated by the JCDA which will be reviewed by the PCDA (BR) and forwarded to CGDA's office. After acceptance of APAR by the competent authority a certified copy of the same will be provided to the officer/individual concerned and token receipt under his dated initial will be obtained and kept on record. Representation, if any is to be submitted within 15 working days from the date of receipt of the certified copy of the APAR.

**11. REPRESENTATION AND APPEAL**

Representation and appeals will be forwarded to the PCDA (BR) through proper channel. Representation against the remarks of APAR, are to be addressed to the authority superior to the accepting authority through proper channel.

**12. CONDUCT AND DISCIPLINE**

For the purpose of conduct and discipline, the member of the AO (Project)/AO TF/AO Base Workshop & Store Division are governed by the Central Civil Services (Conduct) Rules, 1964, Central Civil Services (Classification, Control and Appeal) Rules 1965 and other orders and instructions issued from time to time. Violation/disregard of these rules/orders will render them liable for disciplinary action. The procedures in this regard as outlined in Chapter VI OM Part-I will apply mutatis and mutandis to Officers/staff in AO (P)/AO TF/AO Base Workshop & Store Division.

**13. ATTENDANCE AND HOLIDAYS**

Attendance and Holidays in Accounts Office attached to BRO Units/Formations will be observed as applicable for the Office of BRO Units/Formations with the exception of any regimental holiday or so of the BRO Units/Formations, when the AO office will remain open. Procedure to regulate the attendance in office will be followed as per Para 259 of OM Part-I.

**14. ACDA/DCDA AS GROUP OFFICER**

The ACDA/DCDA posted in Project HQrs will also act as Group Officers for AO/SAO Task Force/Base Workshop etc and also act as a nodal agency for accounting and financial matter of the Project.

**15. STATIONERY AND SERVICE LABELS**

For supply of stationery and service labels, the Accounts Offices will be dependent on the GREF formations to which they are attached.

**16. OFFICE EQUIPMENT**

For supply of Office Equipment, the Accounts Offices will be dependent on the GREF formations to which they are attached.

**17. COMPUTER HARDWARE & SOFTWARE**

Supply of Computer Hardware & Software will be arranged by PCDA (BR) centrally. The Accounts Offices should submit their requirements to the PCDA (BR).

**18. LOGISTIC SUPPORT**

Logistic support will be provided by the GREF formations to which they are attached.

**19. AUTHORISATION FOR STD TELEPHONE & NETWORK CONNECTIVITY**

Authorisation for STD Telephone & Network connectivity will be made by PCDA (BR)

**20. SUPPLY OF FORMS**

Supply of Forms will be arranged by PCDA (BR) centrally. The Accounts Offices should submit their requirements to the PCDA (BR) annually.

**21. BOOKS, REGULATIONS, CODES & MANUALS**

Books, Regulations, Codes and Manuals and other departmental publications of DAD will be supplied to the AO (P)/AO TF/AO Base Workshop & Store Division by PCDA (BR). These will be taken on charge and kept corrected upto date.

**22. COLD AND HOT WEATHER ESTABLISHMENT**

Cold and hot weather facilities will be provided by the executives.

\*\*\*\*\*

Para-23 to 25: Blank



## Annexure-‘A’ (Ref to Para-8.1)

Category	Nature of leave	Competent authority for grant of leave in days				
		SO(A)/AAO	AO/SAO	ACDA/DCDA	JCDA/ Addl. CDA	CDA/ PCDA
(a) AO/SAO	CL	—	—	—	Full powers	Full powers
	RH	—	—	—	Full powers	-do-
	EL	---	---	---	30 days	-do-
	HPL/ Commuted Leave	—	—	—	30 days	-do-
(b) AAO	CL	—	Full powers	Full powers	Full powers	-do-
	RH	---	-do-	-do-	-do-	-do-
	EL	---	30 days	45 days	-do-	-do-
	HPL/ Commuted Leave	—	—	30 days	-do-	-do-
(c) SA/Adr /Clk	CL	4 days	Full powers	Full powers	-do-	-do-
	RH	2 days	-do-	-do-	-do-	-do-
	EL	12 days	30 days	45 days	-do-	-do-
	HPL/ Commuted Leave	—	—	30 days	-do-	-do-

## Chapter-II

### FUNCTIONS AND RESPONSIBILITIES OF ACCOUNTS OFFICES ATTACHED TO BRO UNITS/FORMATIONS

**26. The functions and responsibilities of Accounts Offices attached with BRO Units/Formations are four-folds. These are:-**

**26.1. As an Accounts Officer**, he maintains certain accounts in accordance with prescribed rules and orders issued time to time by the Higher Authorities. He will maintain the documents as per data furnished to him. Accounts Officer is responsible for monitoring the budget allotment and control of expenditure in accordance with Job wise/Major Head wise fund allocation made by the HQ DGBR during the financial year. As an Accountant, he is

- (i) to provide accounting and financial information to executive authorities for the performance of their managerial functions.
- (ii) to provide timely and accurate figures to the PCDA(BR) for preparation of financial accounts of the Border Roads Organisation( BRO).
- (iii) to ensure that the total estimate for each project as administratively approved is not exceeded beyond the permissible limit.
- (iv) to ensure that no expenditure or liability is incurred until funds to meet it are available but with the exception of works carried out under Para 560 of BR Regulations.
- (v) to ensure that the funds are expended only on authorized items of work for which they are allotted, and
- (vi) to ensure that the expenditure incurred is not exceeding the budget allotment of the financial year ,

(Authority Para 155 of OM Part-II Vol-I and Para 534, 566 of BR Regulations)

**26.2. As an Internal Audit Officer**, he applies certain preliminary checks to the initial accounts, bills and vouchers.

26.2.1 The primary function of audit is to verify the accuracy and completeness of accounts to secure that all receipts are brought to accounts under the proper head, that all expenditure and disbursements are authorised, vouched and correctly classified and that the final account represents a complete and true statement of the financial transactions it purports to exhibit.

26.2.2. In the discharge of Audit Duties, the clear distinction between Auditorial and Administrative Functions should always be borne in mind. It is a function of the Government to make Financial Rules and Orders for the Border Roads Organization, and PCDA (BR) or his representatives responsible for making payments, to apply these rules and orders. It is the function of audit to verify that these rules and orders are properly applied. It is not the function of audit to prescribe what such rules and orders shall be or to interfere with their administrative application.

26.2.3. Audit by the Accounts Officer and his staff is conducted with reference to the provisions laid down in various Rules, Financial and other Regulations, Codes and Manuals and also

other orders issued by Government of India and other Competent financial authorities from time to time.

- 26.2.4. The standards of financial propriety as enunciated at Rule -6 of FR Part-I, Vol-I are the basic criteria on which all audit is conducted as regards to propriety of expenditure.
- 26.2.5. In the course of scrutiny of accounts and transactions of the BRO, audit can make relevant queries and observations and may call for such vouchers, statements, returns and explanation in relation to them as it may consider necessary in the interest of proper discharge of its duties. All queries and observations should be couched in language which is courteous and impersonal.
- 26.2.6. In auditing accounts of BRO, audit should not make independent enquiries from the personnel of the Border Roads Organization, etc. as such action would amount to an encroachment on the functions of the administrative authorities.
- 26.2.7. Audit should confine itself calling upon, the administrative authorities to furnish any information that may be required and, in cases of difficulty, it should confer with these authorities to the best means of obtaining the evidence which it requires.
- 26.3 **As a Financial Adviser**, he assists the head of BRO formation/Unit in all matters relating to accounts and budget estimates and the operation of various financial rules, orders and instructions.
- 26.3.1. Financial Advice shall mean any advice or a proposal tendered by Accounts Officer, after due process as hereinafter prescribed, to the Executive Authorities which is calculated to result in reduction of expenditure or improved utilization of Plant, Machinery, Tools, Assets or Technology, without compromising on the Effectiveness of operations.
- 26.3.2 A record of items of financial advice and higher audit tendered to the executives and the result thereof will be kept by the DCDA/ACDA/SAO/AO in a register to be maintained for the purpose. A report in respect of the items so included will be sent to the PCDA/CDA (BR) Guwahati/JCDA (BR) Chandigarh quarterly who will compile and submit the same to HQ DGBR and to the CGDA.
- 26.3.3 No item of financial advice will, however, be pressed without the full knowledge and goodwill of the head of the Unit/Formation concerned with whom the proposition should be fully discussed.
- 26.3.4 Provided that the cases of financial advice which could not be implemented due to unhelpful attitude of the Executives or their disinclination to take up the matter with financial and administrative authorities at DGBR/CE(P)/Task Force/Base Workshop shall be reported to the CGDA/PCDA(BR), as the case may be, for his orders. While reporting cases of the above nature, it should be ensured that a self contained report giving full details of the advice tendered, the views of the executive authorities, as well as further remarks of the CDA (BR) Guwahati/JCDA (BR) Chandigarh thereon is submitted to the PCDA (BR). Similarly, while reporting to the CGDA, a self contained note, highlighting the views of executive authorities along with the remarks of the PCDA (BR) on the cases, is to be submitted.
- 26.4 **As an Integrated Financial Adviser**, he is committed to render effective & timely financial advice to executive authorities and assist them in achieving the set targets cost effectively and to ensure value for money.
- 26.4.1 At the time of creation of Principal Controller of Defence Accounts (Border Roads) in 1991 it was envisaged that the PCDA (BR) would also act as Integrated Financial Adviser to DGBR in addition to performing the roles of Chief Accounting Officer and Internal Auditor of BRO

accounts. The IFA system was formally introduced and implemented vide Govt. of India, Ministry of Surface Transport letter No. F.231(10)/BRDB/BWA/94-Delegation dated 23<sup>rd</sup> March 1995, wherein the financial powers of DGBR were enhanced. These powers have further been enhanced vide Government of India, MOSRT&H, BRDB letter No. 04/696/2007/ BEA/ 21801/ PC/ DGBR/TPC dated 27-11-2007 (Appendix- 'B'). With a view to introducing efficiency in performance and establishing linkages between resources utilized and output achieved, it was considered necessary to ensure greater decentralization of responsibilities of budget formulation and financial control together with the adoption of the concept of accountability. The IFA system seeks to achieve this objective through delegation of financial powers and creation of Authority-cum-Accountability Centre.

26.4.2. Subsequently, CGDA appointed separate IFA and a separate IFA (BR) office started functioning independently w.e.f. **1<sup>st</sup> May 2000**.

26.4.3 In view of the substantial delegation of financial powers, BRO spends a sizable amount of its budget for purchasing various types of goods to discharge the duties and responsibilities assigned to it. It is imperative for IFAs to ensure that these purchases are made following a uniform, systematic, efficient and cost effective procedure, in accordance with the relevant rules and regulations of the Government.

26.4.4 The role of IFA is considered crucial for successful planning, implementation and monitoring of various schemes and projects. In rendering their advice, the IFAs are expected to accord priority to macro management with a view to help in achieving the outcomes set by executive authorities as goals for themselves. These macro issues include schematic appraisal and concept functions, revenue management, subsidy management, fiscal resource transfer issues, defining and evaluating outcomes besides maintaining and safeguarding the budgetary integrity, etc. IFAs are also expected to look at the total picture of resources for the areas in which they are functioning and assist the executives in moving towards greater resource mobilisation.

26.4.5 **Normally, the Accounts Officer attached with BRO Units/Formations is responsible for carrying out the following duties as an IFA:-**

The Accounts Officer attached with the BRO Units/Formations acts as a dedicated Integrated Financial Adviser (IFA) to the concerned executives for interpretation of Financial Regulations. Cases falling within the delegated powers of Chief Engineer and Task Force Commander/OC Fd Wksp/OC Base Depot /OC RCC will be concurred by the concerned Accounts Officer as an IFA. Cases beyond the delegated powers of concerned competent Financial Authority will be examined and processed by them before these are sent to the next higher CFA for approval. He will play a definite role to ensure optimal utilization of scarce resources of BRO and will be associated from the conceptual to the completion of various projects/schemes. At the time of concurring any proposal, he has to carry out cost-effective analysis of proposals. As an IFA, he will monitor physical & financial progress of projects to avoid time & cost overrun and will suggest midcourse corrections. The Accounts Officer (Project & Task Force) will examine the proposals with reference to the availability of funds as approved in Annual Works Plan (AWP) and Annual Procurement Plan (APP) and will verify the proposals in accordance with the principles of Financial Propriety & Govt. Accounting procedures.

**27. SCOPE OF IFA Works-**

- (a) The financial control by IFA is a careful and intelligent scrutiny of all proposals involving expenditure from the public money, the objective being the safeguarding of economy, efficiency and propriety in public finance.
- (b) Before according financial concurrence to any proposal involving fresh expenditure, it is the duty of Finance Office to seek justification for the proposal.
- (c) IFA may ask:-
  - i) Whether the proposal is really necessary;
  - ii) Whether the same results could not be obtained otherwise with greater economy;
  - iii) Whether the expenditure involved is justified in the circumstances;
  - iv) Whether individual items are in furtherance of the general Government Policy.
- d) In fact, IFA can ask every question that might be expected from a intelligent tax payer bent on getting the best value for his money;
- e) The rules provide that no expenditure which has not been provided for in the budget or which having been provided, has not been sanctioned, shall be authorised without the concurrence of the secretary(Defence/Finance) or representative. The strict observance of the this rule is automatically ensured as PCDA(BR) or his representatives with BRO will not make any disbursement in respect of charges not covered by regulations or govt. orders;
- f) The according of financial concurrence by the IFA falls generally in the following stages:

**(I) AON Stage:**

- i. Necessity angle clearance
- ii. Vetting of quantities
- iii. Competence of CFA
- iv. Fund availability
- v. Mode of tendering
- vi. Vetting of Tender Enquiry
- vii. Amendments of TE/Extension of tender opening date

**(II) Tendering Stage:**

- i. Procedural aspects related to Opening of tender
- ii. Vetting of CST
- iii. Member of CNC for ranking L-1, holding negotiations, etc
- iv. Cost analysis of quoted rates
- v. Creation and Utilisation of Data-base and Market Intelligence

**(III) Expenditure sanction stage:**

- i. Expenditure angle concurrence
- ii. Decision on re-tender

- iii. Apportionment of quantity, if required
- iv. Acceptance of cost over estimates
- v. Type of contracts for applying in a particular case
- vi. Vetting of Supply order/Contract
- vii. Allotment of U.O. Number

**(IV) Post contract Management:-**

- i. Extension of delivery period
- ii. Imposition/waiver of liquidated Damages
- iii. Extension of letter of Credit
- iv. Amendment of contract
- v. Risk and expense purchase
- vi. Price variation adjustment
- vii. Exchange rate variation re-reimbursement

The financial powers to be exercised by CFAs under BRDB are shown in “Appendix ‘B’, ‘C’ & ‘D’”

- h) Sometimes two or more of these stages are combined, but all proposals having a financial bearing inevitably follow through this process. This procedure ensures not only close and adequate control by finance, but also enables them to give constructive suggestions and advice from the financial point of view at fairly early stage of the consideration of a proposal.

**28. Maintenance of Database**

The Accounts Officers attached to BRO Units/Formations will maintain a database for discharging their duties as an IFA. In the capacity of an IFA, they are responsible to verify the reasonableness of the rates quoted by the contractors/suppliers in various procurement proposals. The reasonableness of the quoted price will be determined taking into account the competition observed from the response of the trade to the enquiry, last purchase price, estimated value as given in the Tender Enquiry, database maintained on costs based on the past contracts entered into, market price (wherever available) and changes in the price indices of various raw materials, electricity, whole sale price index, and statutory changes in wages, rates etc. For this purpose a ‘database’ of all item(s) procured in the last two years are to be maintained in a ‘Register’ in ‘electronic system’ (computer) to enable them to share the same with other Accounts Offices attached to BRO Units/Formation. Each Accounts Officer will forward a copy of their database to the PCDA (BR), who will centrally upload it in their office web site. Accounts Officers attached to BRO units/formations can make use of this centrally uploaded database to discharge their IFA function effectively.

**29. Integrity and objectivity**

The officers-in-Charge of sub-offices must be straight forward, honest and sincere in their approach to discharge off the responsibilities assigned to them. They must at all times act with fairness and not allow any biasness /prejudice in their field of activities.

**30. Main functions of Accounts Offices attached to BRO Units/Formations:-**

30.1 The main functions of Accounts Officer (Project & Task Force) are appended below:

Sl No	Accounts Office(Project)	Accounts Office(Task Force)
As an Accountant	(i) Scrutiny of appropriation and re-appropriation of funds;	(i) Scrutiny of appropriation and re-appropriation of funds;
	(ii) Scrutiny of BE/RE;	(ii) Scrutiny of BE/RE;
	(iii) Scrutiny/vetting of Demand for Cash Assignment;	(iii) Scrutiny/vetting of Demand for Cash Assignment;
	(iv) Classification/Categorisation, Codification and Compilation of the transactions occurred in HQ Project in Financial Accounts through PM;	(iv) Classification/Categorisation, Codification and Compilation of the transactions occurred in Task Force in Financial Accounts through PM;
	(v) Preparation of abstract of receipt and charges ;	(v) Preparation of abstract of receipt and charges and maintenance of Job-wise Construction Account;
	(vi) Adjustment of DID Schedules and TBOs;	(vi) Adjustment of DID Schedules and TBOs;
	(vii) Preparation and submission of Monthly Expenditure Statement;	(vii) Preparation and submission of Monthly Expenditure Statement;
	(viii) Preparation and submission of SAO's Accounts;	(viii) Preparation and submission of SAO's Accounts;
	(ix) Scrutiny of Monthly Expenditure Return in respect of HQ Project ;	(ix) Scrutiny of Monthly Expenditure Return in respect of HQ Task Force;
	(x) Monitoring progress of expenditure over allotment under Gd. Establishment & other heads of accounts . He will immediately bring to the notice of the executive authorities all such cases in which progress of expenditure is considered to be abnormally high or low;	(x) Monitoring progress of expenditure over allotment under various heads of accounts as well as over the sanctioned amounts for a Job/project. He will immediately bring to the notice of the executive authorities all such cases in which progress of expenditure is considered to be abnormally high or low;
	(xi) Adjustment of Payment Issue Vouchers;	(xi) Adjustment of Payment Issue Vouchers;
	(xii) Preparation and forwarding of License Fee Bill;	(xii) Preparation and forwarding of License Fee Bill;
	(xiii) Reconciliation of Cash Book with Bank Statement;	(xiii) Reconciliation of Cash Book with Bank Statement;
	(xiv) Authorization for drawl of money on Cash Requisition from Cash Assignment ;	(xiv) Authorization for drawl of money on Cash Requisition from Cash Assignment ;
	(xv) Reconciliation of PM and consolidated MER & MES;	(xv) Reconciliation of financial accounts with Construction Accounts, MES,PM and MER;
	(xvi) Monitoring clearance of liabilities	(xvi) Monitoring clearance liabilities & periodical verification of Contingent & Firm liabilities Register maintained by HQ Task Force
	(xvii) Adjustment of OMROs, CP Vrs ,Rly Warrants, CC/MC Note, QSA ,HSRs etc.1	(xvii) Adjustment of OMROs, CP Vrs , Rly Warrants, CC/MC Note, QSA ,HSRs etc.

As an Internal Auditor	<ul style="list-style-type: none"> <li><b>(i)</b> Audit of all kinds of sanctions and Orders issued by the CFA lower than the Govt. of India,</li> <li><b>(ii)</b> Audit of Adm Approval &amp; Technical Sanctions,</li> <li><b>(iii)</b> Post Scrutiny of Contract agreement, Amendments &amp; Deviation Orders;</li> <li><b>(iv)</b> Authorization of payment after pre-audit in respect of following: <ul style="list-style-type: none"> <li>(a) Local Purchase Bill,</li> <li>(b) All personal claims of GOs/GPs except CEA/Hostel subsidy;</li> <li>(c) Contingent bill relating to Telephones/Telegrams/Service levels, Mess Maintenance Allowance, Amenity Grant, ETG, ATG, Office Equipment, etc.</li> </ul> </li> <li><b>(d)</b> Compensation claims under Workmen's Compensation Act-1923,</li> <li><b>(e)</b> Claim on Terminal compensation on surrender of hired property,</li> <li><b>(f)</b> Contingent bill relating to hired building/transport;</li> <li><b>(g)</b> Pre-audit and authorization of payment in respect of items procured by CE(Project) under the delegated financial power of CE(P) where prior concurrence of Officer-in-Charge of AO(Project) is not necessary;</li> <li><b>(h)</b> Authorization of payment made in satisfaction of Court of Law;</li> <li><b>(i)</b> Temporary withdrawal from GPF;</li> <li><b>(v)</b> Scheduling of Vouchers;</li> <li><b>(vi)</b> Custody and Refund of Earnest Money Deposit and Security Deposit;</li> <li><b>(vii)</b> Authorization of payment on account of Contract on Annual Maintenance Service.</li> <li><b>(viii)</b> Pricing check/Scrutiny and rendition of Audit Report on Loss Statement, Condemnation Board Proceeding etc.</li> <li><b>(ix)</b> Scrutiny/pre-audit and payment/adjustment of Sale Accounts,</li> <li><b>(x)</b> Scrutiny and pre-audit of legal Fee Bill and authorization of payment thereof,</li> <li><b>(xi)</b> Scrutiny and pre-audit of lease agreement and authorization of payment thereof,</li> <li><b>(xii)</b> Concurring Pay Fixation &amp; verification of Data Sheet/Pension Papers, Qualifying Service in respect of GOs/GPs</li> </ul>	<ul style="list-style-type: none"> <li><b>(i)</b> Audit of all kinds of sanctions and Orders issued by the CFA lower than then Govt. of India,</li> <li><b>(ii)</b> Audit of Adm Approval &amp; Technical Sanctions,</li> <li><b>(iii)</b> Post Scrutiny of Contract agreement, Amendments &amp; Deviation Orders,</li> <li><b>(iv)</b> Authorization of payment after pre-audit in respect of following: <ul style="list-style-type: none"> <li>(a) Contractors' bill</li> <li>(b) Local Purchase Bill,</li> <li>(c) All personal claims of GOs/GPs except CEA/Hostel subsidy;</li> <li>(d) Contingent bill relating to Telephones/Telegrams/Service levels, Mess Maintenance Allowance, Amenity Grant, ETG, ATG, Office Equipment, etc.</li> </ul> </li> <li><b>(e)</b> Compensation claims under Workmen's Compensation Act-1923,</li> <li><b>(f)</b> Claim on Terminal compensation on surrender of hired property,</li> <li><b>(g)</b> Contingent bill relating to hired building/transport;</li> <li><b>(h)</b> Muster roll for Casual paid labourer.</li> <li><b>(i)</b> Pre-audit and authorization of payment in respect of items procured by Commander Task Force under the delegated financial power of Cdr TF where prior concurrence of Officer-in-Charge of AO( Task Force) is not necessary;</li> <li><b>(j)</b> Authorization of payment made in satisfaction of Court of Law;</li> <li><b>(k)</b> Temporary withdrawal from GPF;</li> <li><b>(v)</b> Scheduling of Vouchers;</li> <li><b>(vi)</b> Custody and Refund of Earnest Money Deposit and Security Deposit;</li> <li><b>(vii)</b> Authorization of payment on account of Contract on Annual Maintenance Service.</li> <li><b>(viii)</b> Pricing check/Scrutiny and rendition of Audit Report on Loss Statement, Condemnation Board Proceeding etc.</li> <li><b>(ix)</b> Scrutiny/pre-audit and payment/adjustment of Sale Accounts,</li> <li><b>(x)</b> Scrutiny and pre-audit of legal Fee Bill and authorization of payment thereof,</li> <li><b>(xi)</b> Scrutiny and pre-audit of lease agreement and authorization of payment thereof,</li> <li><b>(xii)</b> Scrutiny and pre-audit of land compensation claim and authorization of payment thereof,</li> <li><b>(xiii)</b> Concurring Pay Fixation &amp; verification of Data Sheet/Pension Papers, Qualifying Service in respect of GOs/GPs .</li> </ul>
------------------------	---	--



As an financial assistant & adviser	<ul style="list-style-type: none"> <li>(i) To advise/assist the head of the unit/formation in all matters relating to accounts, budget estimates and operation of financial rules;</li> <li>(ii) To guide executive authorities regarding cost effectiveness and suggest mid way corrections, if necessary;</li> <li>(iii) To assist the head of the unit/formation through personal interaction in their day-to-day activities to achieve the assigned target within the stipulated time with greater economy and efficiency and to identify the areas of shortfall through effective planning.</li> </ul>	<ul style="list-style-type: none"> <li>(i) To advise/assist the head of the unit/formation in all matters relating to accounts, budget estimates and operation of financial rules;</li> <li>(ii) To guide executive authorities regarding cost effectiveness and suggest mid way corrections ,if necessary;</li> <li>(iii) To assist the head of the unit/formation through personal interaction in their day-to-day activities to achieve the assigned target within the stipulated time with greater economy and efficiency and to identify the areas of shortfall through effective planning.</li> </ul>
As an IFA	<ul style="list-style-type: none"> <li>i) Scrutinize all procurement proposals and accord concurrence,</li> <li>ii) Scrutinize Contract Proposals and accord concurrence thereof,</li> <li>iii) Scrutinize all Approximate Estimate of works(SRMD /IRMD/PMW) sanctioning power of which comes under the delegated financial power of CE(Project) .</li> </ul>	<ul style="list-style-type: none"> <li>(i) Scrutinize all procurement proposals and accord concurrence,</li> <li>(ii)Scrutinize Contract Proposals and accord concurrence thereof,</li> <li>(iii) Scrutinize all Approximate Estimate of works(SRMD/IRMD/PMW) sanctioning power of which comes under the delegated financial power of Commander Task Force.</li> </ul>

### 30.2 **Functions and responsibilities of Accounts Officer (Base Workshops& Stores Division):**

Functions and responsibilities of Accounts Officer (Base Workshops& Store Division) are more or less the same as those of the functions and responsibilities of AO(P)/AO TF as given above, with the exception of maintenance of job-wise Construction Account and contract related activities, which normally do not fall under the purview of their duties.

### 30.3 **Accounts Officer Records (GREF) & UA/AO LC DGBR:-**

Functions and responsibilities of Accounts Officer Records(GREF) & UA/LC DGBR are more or less the same as those of the functions and responsibilities of AO(P)/AO TF as given above, with the exception of maintenance of job-wise Construction Account and contract related activities, which normally do not fall under the purview of their duties.

**31. RECORDS TO BE MAINTAINED IN ACCOUNTS OFFICE ATTACHED TO BRO UNITS/FORMATIONS**

31.1 The works in the Accounts Office attached with BRO Units/Formations will be distributed amongst his officers/staff by the Head of the office, the distribution list being kept on record in the Section Order Register.

31.2 **Following Records/Registers will be maintained in Accounts Office (Project & Task Force):**

Area	Accounts Office(Project)	Accounts Office(Task Force)
Establishment	(1) Establishment Register (2) EL/HPL Register (3) CL/RH Register (4) Attendance Register (5) Section Order Register (6) Master note book, (7) Register of Specimen Signature, (8) Register of Registers (9) Register of Files, (10) Register of books & Regulations, (11) Register for time expired records(IAFA-492)	(1) Establishment Register (2) EL/HPL Register (3) CL/RH Register (4) Attendance Register (5) Section Order Register (6) Master note book, (7) Register of Specimen Signature, (8) Register of Registers (9) Register of Files, (10) Register of books & Regulations, (11) Register for time expired records(IAFA-492)

Personal Claims of GREF Employee	<p>(12) Register of requisitions.</p> <p>(13) TA/DA Demand Register</p> <p>(14) LTC Demand Register</p> <p>(15) Medical Advance Register</p> <p>(16) Medical Bill Register</p> <p>(17) Ration Money Register</p> <p>(18) Outfit allowance Register</p> <p>(19) Rum Cigarette allowances Register</p>	<p>(12) Register of requisitions.</p> <p>(13) TA/DA Demand Register</p> <p>(14) LTC Demand Register</p> <p>(15) Medical Advance Register</p> <p>(16) Medical Bill Register</p> <p>(17) Ration Money Register</p> <p>(18) Outfit allowance Register</p> <p>(19) Rum Cigarette allowances Register</p>
Payment related	<p>(20) Bill Register</p> <p>(21) Requisition Register</p> <p>(22) Register of recurring payment</p> <p>(23) Register of non-recurring payment</p> <p>(24) Register of terminal compensation claims,</p> <p>(25) Register of Provisional Payment</p>	<p>(20) Bill Register</p> <p>(21) Contractor's Ledger</p> <p>(22) Requisition Register</p> <p>(23) Register of recurring payment</p> <p>(24) Register of non-recurring payment</p> <p>(25) Register of terminal compensation claims,</p> <p>(26) Register of Provisional Payment</p> <p>(27) Register for payment of freight charges for conveyance of cement by road.</p>
Audit & scrutiny	<p>(26) Register of sanction,</p> <p>(27) Register of Adm. Approval</p> <p>(28) Register of Technical sanction</p> <p>(29) Register for Supply Orders,</p> <p>(30) Register of PNC/TPC,</p> <p>(31) Contract Agreement Scrutiny Register</p>	<p>(28) Register of sanctions,</p> <p>(29) Register of Adm. Approval</p> <p>(30) Register of Technical sanction</p> <p>(31) Register for Supply Orders,</p> <p>(32) Register of PNC/TPC,</p> <p>(33) Contract Agreement Scrutiny Register</p> <p>(34) Register of U.S.R. Book</p> <p>(35) Register of receipt books</p> <p>(36) Register of Muster Rolls</p> <p>(37) Register of measurement books</p>

Accounts related	<p>(32) MRO Register  (33) Suspense register,  (34) TBO (outward) Register,  (35) TBO (inward) Register,  (36) CP Vrs Register  (37) TE Register  (38) DID Schedule Register  (39) PBD Vrs Register</p>	<p>(38) MRO Register  (39) Suspense register,  (40) TBO (outward) Register,  (41) TBO (inward) Register,  (42) CP Vrs Register  (43) TE Register  (44) DID Schedule Register  (45) PBD Vrs Register  (46) Register of Deposit Works</p>
Revenue related	<p>(40) Register of rentable buildings,  (41) Revenue Ledger,  (42) License Fee assessment ledger</p>	<p>(47) Register of rentable buildings,  (48) Revenue Ledger,  (49) License Fee assessment ledger</p>
Monitoring of expenditure	<p>(43) Allotment Register  (44) Register of Appropriation.  (45) Register of re-appropriation of Fund</p>	<p>(50) Allotment Register  (51) Register of Appropriation.  (52) Register of re-appropriation of Fund</p>

Misc	<p>(46) In-ward Dak &amp; Out-ward Dak Registers</p> <p>(47) Register of losses,</p> <p>(48) Register of Security Deposit,</p> <p>(49) Register of outward Scheduling of Vouchers.</p> <p>(50) Register of Inward Scheduling of Vouchers.</p> <p>(51) Dead Stock Register</p> <p>(52) Audit Progress Register</p> <p>(53) Register of Complaints/Grievances</p> <p>(54) Register of RTI Cases</p> <p>(55) Register of Court Cases</p> <p>(56) Register of Arbitration Cases</p> <p>(57) Register of Financial Advice</p> <p>(58) Register of MFAI</p> <p>(59) Register of Monthly Conference/ Meeting</p>	<p>(53) In-ward Dak &amp; Out-ward Dak Registers</p> <p>(54) Register of losses,</p> <p>(55) Register of Security Deposit,</p> <p>(56) Register of outward Scheduling of Vouchers.</p> <p>(57) Register of Inward Scheduling of Vouchers.</p> <p>(58) Dead Stock Register</p> <p>(59) Audit Progress Register</p> <p>(60) Register of Complaints/ Grievances</p> <p>(61) Register of RTI Cases</p> <p>(62) Register of Court Cases</p> <p>(63) Register of Arbitration Cases</p> <p>(64) Register of Financial Advice</p> <p>(65) Register of MFAI</p> <p>(66) Register of Monthly Conference/Meeting</p>
IFA Works	<p>(60) In-ward Dak &amp; Out-ward Dak Registers for IFA proposals/cases</p> <p>(61) IFA Control Register(AON)</p> <p>(62) IFA Control Register (FIN)</p> <p>(63) Control Register of UO No.</p>	<p>(67) In-ward Dak &amp; Out-ward Dak Registers for IFA proposals/ cases</p> <p>(68) IFA Control Register(AON)</p> <p>(69) IFA Control Register (FIN)</p> <p>(70) Control Register of UO No.</p>

**31.3 Records/Registers will be maintained in Accounts Office (Base Workshops& Store Division)**

The records/registers to be maintained in the Accounts Office Base Workshops& Store Division are more or less the same as those of the records maintained by the AO(P)/AO TF as given above, with the exception of maintenance of record related to Jobwise Construction Account and contract related activities, which normally do not fall under the purview of their duties.

**31.4 Records/Registers will be maintained in Accounts Officer Records (GREF) & UA/AAO LC DGBR**

The records/registers to be maintained in the Accounts Officer Records (GREF) & UA/AAO LC DGBR are more or less the same as those of the records maintained by the AO(P)/AO TF as given above, with the exception of maintenance of record related to Jobwise Construction Account and contract related activities, which normally do not fall under the purview of their duties.

\*\*\*\*\*

Para-32 to 35: Blank

### Chapter-III

#### **Audit of Sanctions & Monitoring Execution of Works**

**36. Audit of Sanctions**

For detailed procedures regarding Audit of Sanctions please refer to Chapter-XI of Internal Audit Manual (Border Roads)

**37. Audit of Sanctions and Orders for execution of works:-**

BRO is an organisation executing works like construction of Roads, Bridges, Air Field, Buildings etc. The various stages prior to execution of works are as under:

- a) Acceptance of Necessity
- b) Administrative Approval
- c) Appropriation of Fund
- d) Technical Sanction

**38. Acceptance of Necessity in respect of items included in Procurement Plans:**

Before procurement of goods or execution of work is to be requisitioned, the necessity for such action must be accepted by the competent authority. Wherever an annual procurement plan for revenue procurement, irrespective of its nomenclature, is being prepared with the concurrence of Integrated Finance, necessity would be deemed to have been accepted in respect of each item included in the plan. No separate AON would be necessary in such cases. However, the AON would be for the item and not the quantities required. In such cases, however, Integrated Finance should be consulted for vetting of quantity, mode of tendering, identification of vendors in case of LTE/STE/PAC and vetting of draft RFP, where financial powers are to be exercised with the concurrence of integrated finance. Provided that if in any such case Integrated Finance wishes to make any observation regarding necessity, it may be done with the specific approval of the IFA (BR). Further processing of the proposal would, however, not be deferred pending resolution of the issue raised by Integrated Finance, unless the procuring agency considers it desirable to resolve the issue before proceeding further. Where it is decided not to defer further processing of the proposal, the observations made by Integrated Finance would be brought to the notice of the CFA while seeking approval for the proposal. Provided further that AON of the CFA would need to be taken in consultation with the IFA, where financial powers are to be exercised with the concurrence of integrated finance, before the proposal is processed any further in case of non-scaled items which do not also figure in any approved procurement plan.

**39. Administrative control**

For the purpose of Administrative control, the works have been divided in to following categories (Para 542 of BR Regulations refers):

**(a) Original Works -**

Original Works comprise:-

- (i) construction of new roads and bridges
- (ii) construction and acquisition of buildings
- (iii) improvement/reconstruction of buildings, roads and bridges; widening and/or changing the alignment of road,
- (iv) Restoration of damaged roads, bridges, culverts etc., owing to landslides, floods etc.
- (v) provision of furniture, and
- (vi) acquisition of land

**(b) Maintenance Services –**

- (i) Clearance of slips caused by rain and other natural factors but not due to rock blasting;
- (ii) Normal maintenance, including periodical repairs of road surface, culverts, bridges, drains etc., to keep road traffic worthy,
- (iii) Clearance of ruts and other repairs to roads which have been badly damaged or gone out of commission.
- (iv) Making temporary diversion on account of landslides, to enable traffic to pass
- (v) Snow clearances to keep roads open to traffic.
- (vi) Maintenance of milestones, road signs, and boundary pillars, etc.

**40. Administrative Approval**

Administrative Control ensures that services proposed for execution are of real necessity and are in accordance with Government policy and of scales, if any laid down Administrative control is exercised through the medium of Administrative Approval.

Administrative Approval is accorded by the CFA to the execution of the work at a stated cost based on approximate estimate prepared by the Engineer Authority. The administrative approval will be conveyed by a letter specifying the source from which funds will be provided and the agency who will carry out the work. It will also state whether the work is authorised or special, if authorised the authority will be quoted and if special the reasons for approval will be stated except where the GOI is the CFA. A copy of the letter according to the administrative approval together with a copy of the approximate estimate will be sent to the CDA (BR), concerned AO(P)/AO(TF) and to engineer authority who will issue such technical instructions as may be necessary to his subordinate officer.

**41. Scrutiny of Administrative Approval**

The scrutiny of Administrative Approval accorded by the CFA lower than GOI will be conducted by AO (P)/AO (TF) as the Director of Audit, Defence Services is responsible for audit of Administrative sanctions accorded by GOI.

Following points will be seen during scrutiny of Adm. Approval:-

- a) That the authority according the Adm. Approval is competent to do so and that necessity for the work has been accepted by CFA.
- b) The source from which funds will be provided is stated.
- c) That sanction together with Approximate Estimate has been communicated to CDA(BR) directed by the sanctioning authority.
- d) That the project is not split up with a view to bringing the amount within the power of the lower sanctioning authority.
- e) The charge is for a bonafide public object.
- f) In case of special works involving introduction of a new practice or change of scale, sanction of GOI has been obtained.

If an approved work is not commenced within five years from the date of Adm. Approval, fresh approval has been obtained.



**42. Revised Administrative Approval**

**In terms of Para-552 of BR Regulations** if, during the execution of the project, it is anticipated that the scope of the project would change or if the expenditure exceeds or appears likely to exceed the amount of the Administrative Approval / Expenditure sanction beyond the permissible limit, a report will be made at once to the DGBR explaining the reasons for the change in scope or for the excess of expenditure. A revised estimate will be prepared and revised Administrative Approval / Expenditure sanction obtained.

It is not permissible for any authority to incur expenditure on any service, the final cost of which exceeds the amount of administrative approval by more than 10%, nor it permissible to commit any fresh expenditure against the Job/Project. When an excess over this limit which cannot be met by savings on other items occurs or appears likely to occur on account of technical reasons, a report will be made at once to the authority who approved the work and a revised estimate initiated and submitted to appropriate authority duly supported with an expenditure statement certified by the concerned Accounts Officer for obtaining revised expenditure sanction and revised administrative approval. Once the RAE is initiated no expenditure will be allowed by the concerned Accounts Officer till receipt of sanction of the RAE/RAA from the competent financial authority.

There is no limit as to the number of times an estimate may be revised.

**43. Technical Control**

Technical sanction is the basic tool for exercising Technical Control on all works executed by DGBR through the CEs (P) / TF Commanders. Technical Control ensures that:-

- a) The design and specifications are in accordance with sound Engineering practice and fulfil the object in view with the least expenditure of funds.
- b) The scale and norms as laid down under Border Roads Regulations are followed.
- c) The estimate represents the probable cost of execution of the work as accurately as possible at the time it is prepared.
- d) The Resources commensurate with the time frame for completion and are in accordance with design and specifications.

**44. Technical Sanctions**

Technical sanction is a sanction issued by the competent Engineer authority, ensuring that the design and specifications are in accordance with sound Engineering practice and fulfil the object with the least expenditure of funds. Technical sanction will be issued on costed schedule of work which will be strictly in accordance with the administrative approval in regard to scope of work, scale of accommodation(where laid down) etc. with detailed items of work to be done and appreciation of cost that will be involved.

**45. Issue of Technical Sanction**

Technical sanction is issued by the Competent Engineer Authority describing the various items of work to be done and is appreciation of the cost that will be involved. Technical Sanction is issued on costed schedule of works which will be strictly in accordance with the Admin approval in regard to scope of work, scale of accommodation etc. In nut shell Technical Sanction amounts to no more than a guarantee that the proposals are structurally sound and that the estimates are accurately calculated and based upon adequate data.

Technical Sanction in all circumstances should be accorded by the Competent Engineer Authority before the commencement of work and before tender documents are issued in case the work is to be executed through contract. In the case of works carried out by specialised firms on their own designs, technical sanction should be accorded on the basis of their accepted designs on receipt of tender but before acceptance of the contract.

**46. Components of Technical Sanction in B.R.O**

The majority of the works are carried out departmentally in BRO as such Technical Sanction must include an analysis of the amount involved under the following headings:

- i) Pay and allowances including wages of casual labour.
- ii) Stores/Rations.
- iii) P.O.L
- iv) Vehicles and equipments at usage rates and clothing at per capititation rates.
- v) Items of work done through contract.
- vi) Over Heads.

**47. Powers of Engineering Authorities for issue of Technical Sanction in BRO**

Powers of Engineering authorities for according Technical Sanction of jobs in BRO are given below:

<b>D.G.B.R</b>	-	<b>Full Powers</b>
<b>C.E's</b>	-	<b>Full Powers</b>
<b>Cdr TF's</b>	-	<b>50 Lac</b>
<b>O.C RCC's/BCCs</b>	-	<b>15 Lac</b>

The competent Engineer authority may, however, delegate his authority, at his discretion to his subordinate engineer officer to issue Technical Sanction.

**48. Revised Technical Sanction**

If during execution of Job/work , some variation occurs between the amount of Technical sanction and actual expenditure due to change in designs/drawings/specification or if there is a change in the scope of work, a revised Technical sanction will be issued by the competent Engineer authority within whose power the revised amount of Technical sanction falls.

**49. Points to be seen during scrutiny of Technical Sanction:-**

The copy of Technical Sanction issued by competent engineering authority will be endorsed to CDA (BR), AO (P) and AO (TF's). On receipt of the same audit of Technical Sanction will be carried out and it will be seen:-

- i) That sanction has been accorded by the Engineer Authority competent to do so.
- ii) That the amount of Technical Sanction does not exceed the amount of Admin approval inclusive of permissible tolerance limit.
- iii) That the costed schedule of works accompanying Technical Sanction is strictly in accordance with scope of work.
- iv) That the costed schedule of works does not vary from the specification shown in Part-II of Approximate Estimate accompanying the Admin Approval except in following cases.

- a) The changes are necessitated by Engineering reasons and are not such as to alter the scope of work.
- b) There is no departure from authorized general specifications.
- c) Any excess in cost involved is met from savings from other items of work.
- d) When the effect of such changes is to decrease the cost of work, the savings on the project as a whole are surrendered to the authority concerned under the normal procedure.
- v) That the schedule of works has been prepared by competent engineer authority before calling for tenders if work is to be executed through contract.
- vi) That in case of work carried out by specialised firms on their own design, Technical Sanction has been accorded on the basis of the accepted design on receipt of tender but before acceptance of contract.
- vii) Technical Sanction has been noted in the Admin Approval Register (IAFW-1816) and all Technical Sanctions linked with administrative approval.
- viii) If more than one Technical Sanction has been accorded against one Admin Approval the same has been recorded in the register serial number wise and entry authenticated by AO (P)/ AO (TF).
- ix) Technical Sanction specifies nature and quantities of stores required for execution of the job.
- x) All documents including collation sheets have been enclosed with the Technical Sanction.
- xi) In case Technical Sanction has been issued by subordinate engineer officer, letter delegating powers by competent engineer authority has been attached with Technical Sanction.
- xii) In case of revised Technical Sanction it will be checked:-
  - a) That variation between the amount of Technical Sanction and actual expenditure is due to change in designs/drawings/specification.
  - b) That reduction in expenditure is due to reduction in the scope of work

#### **50. Sanctions to Emergency Works**

Occasions may arise from natural causes such as landslides, floods, etc. which will necessitate repair and maintenance works other than those mentioned in Para 560 of Border Road Regulation to be commenced urgently before issue of the Administrative Approval/ Expenditure Sanction. In such circumstances, where in the opinion (to be recorded in writing) of the local engineer officer not below the rank of O.C. construction Company/ works Section, (Executive Engineer/Major) delay in commencement of work may endanger life or property or cause serious traffic blockades or further deterioration of the road, work may be commenced in anticipation of Administrative Approval/ Expenditure Sanction. The Engineer officer concerned will, however, make an immediate detailed report to his Task Force Commander, the C.E. the Accounts Officers and the DGBR, stating the approximate amount of liability involved and explaining the reasons for commencing such works. Approximate Estimate for the work will be submitted without delay for issue of Administrative Approval/Expenditure Sanction

- (a) Most of the works are executed departmentally. It may be ensured in audit that there is no wide variation in the labour, materials and plants technically sanctioned and actually deployed against the work.
- (b) The over issue of cement, steel, bitumen and any other stores over the quantities technically sanctioned for a work may be placed under objection.
- (c) Whether materials, labour and plants utilised against a work are reflected in the works diaries maintained at RCC/BCC/Maintenance Platoon level and their cost correctly worked out and reflected in the cost control returns submitted to the Task Force.
- (d) There are no losses/pilferage of steel, cement, bitumen and other stores enroute in between Engineer Stores/Supply Coy. and RCC/BCC/Maintenance Plan.
- (e) The reasons for shortfall of annual targets laid down for RCC/BCC should be critically examined with special reference to resurfacing/Formation cutting and bridge construction works.
- (f) Execution of restoration works due to natural causes needs thorough examination with reference to the actual damages assessed by the Board.
- (g) It may also be seen that financial and physical progress of work undertaken by the RCC/BCC coordinated.
- (h) Reasons for under utilization of Labour/Pioneers and Machines be critically analysed.
- (i) Cases of undue attachment of Labour/Pioneers at HQrs. RCC/BCC and Task Force level for admin duties be critically analysed and objected to in audit.
- (j) In the case of projects foreclosed it should be seen that there are no lapses in survey/planning and execution of works at RCC/BCC level.
- (k) The labour – pioneer ratio is maintained as authorised.
- (l) It should be ensured in audit that no fictitious payments are made on muster rolls.
- (m) the demolished/excavated materials are properly accounted for.
- (n) In the case of contracts concluded for supply of broken stones and sand it should be seen that materials supplied are as per specifications.
- (o) In the case of RCC engaged in snow clearance works, the intensity of snowfall vis-a-vis the lump sum grants claimed and utilised for a few years be compared and unusual features noticed should be commented in audit.
- (p) Scrutiny of AE's of IRMD/SRMD works falling under the financial power of CE(P) will be carried by the AO(P) with reference to the check list given in IFA(BR) Manual.

\*\*\*\*\*

## Chapter-IV CONTRACT

### 56. CONTRACTS

A proposal or offer when accepted is a promise, a promise and every set of promises forming the consideration for each other is an agreement and an agreement, if made with free consent of parties competent to contract, for a lawful consideration and with a lawful object, is a contract. In other words, a Contract is an agreement between two or more parties for execution of a work or supply of stores or services on fixed terms & conditions mutually agreed upon by the parties concerned and enforceable in the Court of Law. In Border Roads, works are carried out departmentally as well as through contracts for construction of Roads & bridges, construction of office buildings, workshops, living accommodation, supply of stores and materials and for transportation of personnel and stores.

### 57. TYPES OF CONTRACTS AND FORMS

The various forms of contracts which are generally used in BRO are given below:

- (a) **Lump Sum Contracts (IAFW-2159):** These Contracts are used for all original works and maintenance services.
- (b) **Measurement Contracts:**
  - (i) Item rate contract (IAFW-1779A) DGBR CA Form I. This is suitable for large quantities of work involving small number of items to be carried out but the exact quantities of work required are not known.
  - (ii) Rate Contract for supply of Materials or Furniture (IAFW-1815R) (DGBR CA Form2). It is used for supply of materials, furniture, constructional stores etc.
  - (iii) Measurement Contracts involving services e.g. handling and/or conveyance of stores of any description (IAFW-2320). It is used for loading, unloading, removal, stacking and transportation of stores.
- (c) In the case of transaction with Central /State Govt departments/PSUs etc agreements will be executed on "Memorandum of terms" OR "Memorandum of understanding", copy of which will be forwarded to DGBR.

### 58. GENERAL PRINCIPLES:-

The following general principles have been laid down for guidance of authorities, who have to enter into contracts or agreements involving expenditure from public funds:-

- (i) The terms of a contract must be precise and definite and there must be no room for ambiguity or misconstruction therein.
- (ii) Standard forms of contracts should be adopted, where ever possible, the terms to be subject to adequate prior scrutiny.
- (iii) As far as possible and where mandated, particularly if standard format of contract is not to be adopted, legal and financial advice should be taken in drafting of contracts and before they are finally entered into.
- (iv) The terms of a contract once entered into should not be materially varied without the previous consent of the authority competent to enter into the contract.

- (v) No contract involving an uncertain or indefinite liability or any condition of an unusual character should be entered into without the previous consent of the competent authority.
- (vi) Whenever practicable and advantageous, contracts should be placed only after the tenders have been openly invited and in cases where lowest tender is not accepted, reasons should be recorded.
- (vii) In selecting tenders to be accepted the financial status of the individuals and firms tendering must be taken into consideration in addition to all other relevant factors.
- (viii) Even in cases where a formal written contract is not made, no order for supplies etc should be placed without at least a written agreement to the price.
- (ix) Provision must be made in contracts for safeguarding Govt. property entrusted to the contractor.

#### 59. **Powers for acceptance of Contracts**

*The authorities in BRO exercise powers for acceptance of the contracts to the extent of delegation of Financial Powers vested upon various authorities in BRO vide Border Roads Development Board letter No.BRDB.04/696/ 2007/BEA/ 21801/ PC/DGBR/TPC dated 27th November, 2007 as amended.*

The following authorities will exercise powers for acceptance of contract to the extent noted against each:

<b>CFA</b>	<b>Financial Power</b>	<b>Remarks</b>
DGBR	Full powers	Powers will be exercised in consultation with IFA (BR)
ADGBR	Full powers	Powers will be exercised in consultation with IFA (BR)
Chief Engineer	Full powers	Powers will be exercised in consultation with DCDA/ACDA/SAO/AO
Commander, Task Force	50 lakh	Powers will be exercised in consultation with DCDA/ACDA/SAO/AO

#### 60. **Mode of Tendering**

**Procurement of goods and services or execution of civil works by obtaining bids:** Except for cases covered by Rule-145 of GFR and purchase of goods against Rate Contracts of Chapter V of this Manual, goods should be procured by adopting one of the following standard methods of obtaining bids/Tenders:

- (a) Advertised Tender Enquiry (also known as Open Tender Enquiry);
- (b) Limited tender Enquiry; and
- (c) Single Tender Enquiry.

## 61. **Advertised Tender Enquiry/Open Tender Enquiry (ATE/OTE)**

- 61.1 **Advertised/Open Tender Enquiry:** The Open Tendering system should be the preferred mode for procurement of commonly used items of generic or commercial specifications which are readily available off-the-shelf in the market from a wide range of sources/vendors. It must be adopted in all such cases in which the estimated value of the tender is more than Rupees Twenty Five lakh, subject to the exceptions as provided for in this Chapter.
- 61.2 **Publicity:** Open tender system involves wide publicity through advertising media (Press, Trade, Journals etc). Open tender notifications should be sent to the Director General of Commercial Intelligence and Statistics, Kolkata for publication in the Indian Trade Journal (ITJ) and to the DAVP, New Delhi for publication at least in one leading daily, which has a wide circulation. Such notifications should also be published in the bulletin, if any, of the Service/Department concerned.
- 61.3 **Preparation of the Notice Inviting Tender:** The Notice Inviting Tender (NIT), to be published in the journals/newspapers in the case of Advertised/Open Tender Enquiry, should be carefully drafted. It should contain salient features of the requirement in brief to give a clear idea to the prospective tenderers about the requirements. Superfluous or irrelevant details should not be incorporated in the tender notice, as it will needlessly increase the cost of advertisement. The tender notice should normally contain the following information:-
- (a) Description and specification of the goods and quantity;
  - (b) Period and terms of delivery;
  - (c) Cost of the tender/bidding document;
  - (d) Place(s) and timing of sale of tender documents;
  - (e) Address of the website from where the tender document could be downloaded;
  - (f) Place and deadline for receipt of tenders;
  - (g) Place, time and date for opening of tenders;
  - (h) Amount and form of Bid security/Earnest Money Deposit;
  - (i) Any other important information.
- 61.4 **Publicity through the website:** All OTE notifications in respect of nonlethal/security and non-sensitive items should invariably be posted on the BRO website [www.bro.nic.in](http://www.bro.nic.in). The website address should also be given in the notifications advertised through the ITJ/National News Paper and the local newspapers.
- 61.5 **Direct dispatch of tender documents:** In case of OTE, Notice Inviting Tenders (NIT) and/or tender forms may also be sent to all suppliers registered for the particular range of items.
- 61.6 **Tender documents on the website:** The complete tender document should be posted on the website and the prospective bidders should be permitted to make use of the documents downloaded from the website. If such a downloaded document is priced, there should be clear instructions for the bidder to pay the amount by demand draft, etc., along with the bid. Such documents must be secured to avoid possibility of modification and restriction of access to bidders.
- 61.7 **Description of the user requirement:** The Tender documents should lay down user requirements in a comprehensive, structured and concrete manner and should be broad based. The user requirements should be expressed in terms of functional characteristics. Its formulation must not prejudice the technical choices by being narrow and tailor-made.

Specific Quality Assurance requirements, if any, should be included in the Tender documents.

61.8 **Time to be given for submission of bids:** Ordinarily the minimum time to be allowed for submission of bids should be three weeks from the date of publication of the tender notice or availability of the bidding document for sale, whichever is later. Reduced time frame for submission of bids may be adopted in the case of emergent local purchase of supplies, provisions and medicines by use of FAX, e-tendering etc. as permissible.

## 62. **Limited Tender Enquiry (LTE)**

62.1 **Limited Tender Enquiry:** This method may be adopted when estimated value of the goods to be procured is up to **Rupees Twenty Five lakh**. Normally, the number of supplier firms in Limited Tender Enquiry should be more than three. However, Limited Tender Enquiry may also be resorted to when there are only two or three known sources of supply.

62.2 **Limited Tender Enquiry in Special Circumstances:** Purchase through Limited Tender Enquiry may be adopted even where the estimated value of the procurement is more than Rupees twenty five lakh, in the following circumstances, subject to approval by the CFA and in consultation with the IFA, where required as per delegation of financial powers:-

- (a) The Indenter certifies that the demand is urgent and any additional expenditure involved by not procuring through advertised tender enquiry is justified in view of urgency. The nature of the urgency and reasons why the procurement could not be anticipated should also be placed on record.
- (b) There are sufficient reasons, to be recorded in writing by the competent authority, indicating that it will not be in public interest to procure the goods through advertised tender enquiry.
- (c) The sources of supply are definitely known and possibility of fresh source(s) beyond those being tapped is remote.
- (d) The nature of item to be procured is such that pre-verification of the competence of the firms and their registration is essential.

62.3 **Publicity and dispatch of tender documents:** Copies of the bidding document should be sent directly by speed post/registered post/ courier/email/fax to firms which are borne on the list of registered suppliers for the goods in question. Copies of the bidding documents should also be sent by registered post to the firms to whom these are initially sent by fax/email. Web based publicity should be given for Limited Tender Enquiry also and efforts should be made to identify a higher number of approved suppliers to obtain more responsive bids on competitive basis.

62.4 **Time to be given for submission of bids:** Sufficient time, normally ranging from one to three weeks, should be allowed for submission of bids in Limited tender Enquiries. For perishable goods or consumables a reduced time frame may be followed.

## 63. **Single Tender Enquiry (STE)**

63.1 **Single Tender Enquiry (STE):** Procurement from a single source may be resorted to with the prior approval of the CFA and in consultation with the IFA, where required as per delegation of financial powers for reasons to be recorded in writing in the following circumstances, after determining reasonableness of the rates:



- (a) In a case of emergency/urgency, the required goods are necessarily to be purchased from a particular source.
- (b) On account of any other operational or technical requirement, which should, however, be clearly recorded.

63.2 **Reasons for recommending procurement on STE:** Wherever applicable, the Indentor should communicate to the Procuring Agency the reasons for recommending STE.

63.3 **STE to be sent only to OEMs and registered firms:** STE should generally be sent to the OEM or to a registered firm. The competent authority may, for the reasons to be recorded in writing dispense with calling for tenders and enter into contract on a single tender in terms of Para-701 BR Regulations.

64. **Two Bid Tender Enquiry System:-** Irrespective of nature of works or services or materials proposed to be procured through contract all the Tenders are to be called for in two bid system. If, the works, services or materials proposed to be procured through contract are non Technical in nature, the first bid will be called Qualification Bid and second one will be called as Priced Bid. In case of the works or services or materials proposed to be procured through contract, is Technical in nature, the first Bid is called Technical Bid and second one is priced Bid.

64.1 **Qualifying Bid**

The general criteria of Qualifying Bid/Tender

- (a) The criteria for eligibility and qualifications to be met by the bidders/Tenderers such as minimum level of experience, past performance, technical capability, manufacturing facilities and financial position etc.;
- (b) Eligibility criteria for goods indicating any legal restrictions or conditions about the origin of goods etc which may required to be met by the successful bidder/Tenderer;
- (c) Special terms affecting performance, if any.

Evaluation of Qualifying Bid will be carried out by a Board of Officer nominated by the accepting officer for the purpose and on receipt of report from the Board, price Bid of Qualified Bidder/Tenderer will be opened and considered their quoted rate(s) in the Comparative Statement.

64.2 **Technical Bid:** In addition to criterion on Qualifying Bid the Technical aspect of the Tender are to be considered specially before opening the price bid. Evaluation of Technical Bid will be carried out a Technical Evaluation Committee

64.3 **Opening of Technical Bids:** Where quotations are invited as separate technical and commercial bids, initially only the technical bids are to be opened in the presence of the tenderers or their duly authorized representatives.

64.4 **Evaluation of Technical Bids:** After opening of the technical bids, technical evaluation is to be carried out by a duly appointed Technical Evaluation Committee (TEC).

64.5 **Technical Evaluation Committee (TEC):** TEC, wherever formed, should invariably have representatives of the user, designated inspecting agency, maintenance agency, procurement agency and CFA, apart from the Chairman. Finance representative need not be associated with the TEC.

64.6 **Objective of the TEC:** The main objective of the TEC is to prepare technical matrix showing how the technical parameters of bids received compare with the parameters

mentioned in the tender document/RFP. If the offers conform to essential parameters they should be accepted.

- 64.7 **Preparation of Compliance Report by TEC:** The TEC should prepare a compliance statement bringing out the extent of variations and differences, if any, in the technical characteristics of the equipment/ tendered item(s) offered by various vendors with reference to Quality Requirements (QRs) and compliance or noncompliance with the essential parameters. If considered necessary, the TEC may invite those vendors who meet essential parameters for technical presentation/clarification.
- 64.8 **Format of the TEC Report:** The TEC report should be prepared in the format as given at Form DPM-24. The following aspects should be kept in mind by the TEC:
- (a) The basic profile/character of technical offer must not be permitted to be changed.
  - (b) Opportunity for revision of minor technical details should be accorded to all vendors in equal measure to ensure fair play.
  - (c) No extra time should be given to any vendor to modify his offer to make it QR compliant.
  - (d) Original commercial quotes must remain firm and fixed and no loading/unloading in price should be permitted during TEC's discussion with the vendor.
  - (e) No conditional offer should be accepted which is not in conformity with the specifications mentioned in the RFP.
- 64.9 **Mandate of the TEC as regards commercial aspects:** The TEC is not authorized to discuss commercial aspects of the case. However, the TEC should prepare a compliance statement in respect of commercial terms and conditions, such as bid security, warranty, etc., included in the technical bid as per the RFP.

**65. Preparation of the Tender Enquiry:**

Tender Enquiry (TE), is the most important document in the procurement process. The Tender Enquiry (TE), should be prepared with due care and with complete details of the items or services required, terms and conditions including payment terms, and clear instructions to the bidders. The Tender Enquiry (TE), should contain full and clear specifications, scope of requirement and the evaluation criteria, both for technical bids and commercial bids. Tender Enquiry (TE), should be vetted by integrated finance in those cases where financial powers are to be exercised with their concurrence. The provisions of paragraph 61.7 of this Manual should be kept in mind while specifying the user requirements.

**To maintain the transparency, competition, fairness and elimination of arbitrariness in the procurement process all government purchases should be made in a transparent, competitive and fair manner, to secure best value for money. This will also enable the prospective bidders to formulate and send their competitive bids/Tenders with confidence. Some of the measures for ensuring the above are as follows:-**

- (i) the text of the bidding/Tender document should be self-contained and comprehensive without any ambiguities. All essential information, which a bidder/Tenderer needs for sending responsive bid/Tender, should be clearly spelt out in the bidding/Tender document in simple language.
- (ii) Suitable provision should be kept in the bidding/Tender document to enable a bidder to question the bidding conditions, bidding process and/ or rejection of its bid.

- (iii) Suitable provision for settlement of disputes, if any, emanating from the resultant contract, should be kept in the bidding/Tender document.
- (iv) The bidding/Tender document should indicate clearly that the resultant contract will be interpreted under Indian Laws.
- (v) The bidders/Tenderer should be given reasonable time to send their bids/Tenders.
- (vi) The bids/Tenders should be opened in public and authorised representatives of the bidders/Tenderers should be permitted to attend the bid/Tender opening.
- (vii) The specifications of the required goods should be clearly stated without any ambiguity so that the prospective bidders/Tenderers can send meaningful bids/Tenders. In order to attract sufficient number of bidders/Tenderers, the specification should be broad based to the extent feasible. Efforts should also be made to use standard specifications which are widely known to the industry.
- (viii) **Pre-bid conference:** In case of turn-key contract(s) or contract(s) of special nature for procurement of sophisticated and costly equipment, a suitable provision is to be kept in the bidding/Tender documents for a pre-bid/Tender conference for clarifying issues and clearing doubts, if any, about the specifications and other allied technical details of the plant, equipment and machinery projected in the bidding document. The date, time and place of pre-bid/Tender conference should be indicated in the bidding/Tender document. This date should be fixed sufficiently ahead of bid/Tender opening date.
- (ix) Criteria for determining responsiveness of bids/Tender, criteria as well as factors to be taken into account for evaluating the bids/Tenders on a common platform and the criteria for awarding the contract to the responsive lowest bidder/tenderers should be clearly indicated in the bidding/Tender documents.
- (x) Bids/Tenders received should be evaluated in terms of the conditions already incorporated in the bidding/Tender documents; no new condition which was not incorporated in the bidding/Tender documents should be brought in for evaluation of the bids. Determination of a bid's/Tenderer's responsiveness should be based on the contents of the bid/Tender itself without recourse to extrinsic evidence.
- (xi) Bidders/Tenderers should not be permitted to alter or modify their bids after expiry of the deadline for receipt of bids/Tenders.
- (xii) Negotiation with bidders/Tenderers after bid/Tender opening must be severely discouraged. However, in exceptional circumstances where price negotiation against ad-hoc procurement is necessary due to some unavoidable circumstances, the same may be resorted to only with the lowest evaluated responsive bidder/Tenderer.
- (xiii) In the rate contract system, where a number of firms are brought on rate contract for the same item, negotiation as well as counter offering of rates are permitted with the bidders/Tenderers in view and for this purpose special permission has been given to the Directorate General of Supplies and Disposals (DGS&D).

- (xiv) Contract should ordinarily be awarded to the lowest evaluated bidder/Tenderer whose bid/tender has been found to be responsive and who is eligible and qualified to perform the contract satisfactorily as per the terms and conditions incorporated in the corresponding bidding/Tender document. However, where the lowest acceptable bidder/Tenderer against ad-hoc requirement is not in a position to supply the full quantity required, the remaining quantity, as far as possible, be ordered from the next higher responsive bidder/Tenderer at the rates offered by the lowest responsive bidder/Tenderer.
- (xv) The name of the successful bidder/Tenderer who has been awarded the contract should be mentioned in the Ministries or Departments notice board or bulletin or web site.

**66. IFA consultation:**

In the changed scenario and circumstances after implementation of IFA system in BRO all the Contracts proposals are to be pre-scrutinised and concurred by the Accounts Officer (Project & Task Force) as an IFA before acceptance by the CFA .Accounts Officer (Project & Task Force) are expected to play the role of financial advisor to the BRO functionaries in a pro-active manner and they are associated from pre-contractual stage to post contract management areas. To discharge their duties as an IFA the various provisions and instructions contained IFA (BR) may be consulted in addition to the provisions contained in this Manual.

**66.1 Vetting of Draft NIT & Tender Enquiry:-**For this purpose a draft copy of NIT alongwith a draft Tender Enquiry will be forwarded to Accounts Officer (Project) or Task Force as the case may for vetting. On receipt of draft copy of NIT& draft Tender of Tender documents in the Accounts office the same will be entered by concerned clerk in the Inward Dak Register maintained for IFA cases and immediately submitted to officer-in-charge through AAO .The officer- in-charge should take the necessary initiative to complete the scrutiny of the same within a reasonable time, normally within three working days from the date of receipt.

**66.2 Scrutiny of draft NIT:-**

The Accounts officer scrutinises the NIT to see that:-

- a) NIT has been uploaded in the BRO web site [www.bro.nic.in](http://www.bro.nic.in).
- b) that tenders have been advertised through DAVP and published at least in two National & two local News papers which have wide publicity ;
- c) Specific works or service/materials which are to be supplied have correctly been spelt out;
- d) Eligibility criteria for submission of Tender has been clearly mentioned in the NIT/Paper Advertisement;
- e) Spelt out the departmental web site in which the complete Tender documents is available in the NIT/Press Advertisement;
- f) Specific authority to whom the Tender documents/Biding documents are to be addressed has been correctly mentioned in the NIT/Press Advertisement;
- g) Mode of submission of Tender documents should be correctly spelt out in the NIT/Press Advertisement;

- h) that the NIT has been issued in the standard form and is complete in all respect viz. the estimated cost, classes of contractors authorised to submit tender, other eligibility criteria, the amount of earnest money/security deposit/additional security deposit to be deposited, mode of deposit, last date of issue of tender, date of receipt of tender etc.
- i) Cost of tender documents and mode of deposition has clearly been mentioned and accordingly deposited by the Tenderer.
- j) Amount of EMD, its applicability and mode of deposition has been clearly mentioned in the NIT/Press Advertisement and accordingly deposited by the respective Tenderer;
- k) Status of accepting officer;
- l) Tender opening date , time & venue has clearly mentioned in the NIT/Press Advertisement and has been opened by the BOO nominated by the accepting authority on due date & time at the specified venue;
- m) Amendment to NIT/Press Advertisement or any Amendment/Errata to Tender document if any has been issued well before opening of Tender and intimated to all prospective Bidder/Tenderer through Registered Post and kept on record;
- n) Validity of Tender has been clearly mentioned in the NIT/Press Advertisement;
- o) that the tenderers have been given reasonable time of at least three weeks to submit responsive tender;
- p) Contract period has been specified in NIT/Press Advertisement;
- q) Amount of Security Deposits, mode of security deposit and stipulated period under which security deposit or additional security deposit is to be lodged has been spelt out correctly in the NIT/Press Advertisement;
- r) Payment term and name of Paying Agency has been clearly spelt out in the NIT/Press advertisement;
- s) Relevant Job No, AA/TS is be linked to see that proposed works, supply of materials or services have been specifically catered in the AA/TS and Estimated cost of the work shown in the draft NIT is within the scope.

*Note: BRO being a work charged organization the cost of Advertisement will be debited to the concerned Job(s).*

**67. Scrutiny of Draft Tender Enquiry/Bidding document:-**

At time of vetting of Tender/Contract documents, the IFA will scrutinise to see the following points in addition to general principles of contract as per para-58 above.

- (a) Standard form of particular type of contract has been used with requisite clauses duly included;
- (b) Standard specification and nomenclature of the works, services or materials has been clearly specified in the tender/bidding document as per user's requirement;
- (c) All terms and conditions of the contract have been correctly spelt out;
- (d) Special terms & conditions have been provided along with the contract/bidding document;
- (e) Amount of EMD, its applicability and mode of deposit has been mentioned;
- (f) Amount of Security Deposit/Additional Security Deposit have been mentioned;

- (g) That in case of supply of water/electricity/other stores to the contractor, the rate of recovery has been specified in the Tender documents;
- (h) That in the case of recovery for issue of Sch 'B' stores, the rates are specified in accordance with SSR or prevailing local market rate, whichever is higher;
- (i) In the case of annual maintenance contracts and handling contracts, it may be seen that the period is not overlapping between the two contracts.
- (j) That the proposed contract action has been taken as per approved Contract Action Plan (CAP).

Any short coming noticed during scrutiny of draft NIT & draft Tender Enquiry will be immediately brought to the notice of executives for necessary action at their end, otherwise the same will be returned to the executives duly vetted for necessary approval of CFA. Necessary records as regards to vetting of draft copy of NIT & draft Tender Enquiry will be kept by the IFA as shadow files with reference to particular NIT/Works. A control No will be allotted to the shadow file and all the future correspondence, till acceptance of the contract, will dealt with from that file only.

After approval of NIT by the accepting authority the same will be downloaded in the departmental website [www.bro.nic.in](http://www.bro.nic.in) and necessary action will be taken to publish the Advertisement through News paper.

68. **Errors in NIT/Tender and Amendment thereto:** Sometimes situations may arise necessitating modification of the tender documents already issued (in Limited Tender Enquiry cases) or already put on sale (in Advertised/Open Tender Enquiry cases) due to change in the required quantity or specifications. In some cases, after receiving the documents, a tenderer may point out some genuine mistakes necessitating amendment in the tender documents. In such situations, it may become necessary to amend/modify the tender documents suitably prior to the date of submission of bids. Copies of such amendment/modification should be simultaneously sent to all the selected suppliers by registered/speed post/ courier/e-mail in case of Limited Tender Enquiry. In case of Advertised/Open Tender Enquiry, copies of such amendments/ modifications should be dispatched simultaneously free of cost by registered/speed post/courier/e-mail to all the parties who may have already purchased the tender documents and copies of such amendments are also required to be prominently attached to the unsold tender documents (which are available for sale), including the tender documents put on the website.

When the amendment/modification changes the requirement significantly and/or when there is not much time left for the tenderers to respond to such amendments, and prepare revised tender, the time and date of submission of tenders are also to be extended suitably, along with suitable changes in the corresponding time-frames for receipt of tender, tender validity period etc and validity period of the corresponding EMD/Bid security. Depending on the situation, such an amendment may also need fresh publication adopting the same procedure as for publication of the original tender enquiry.

69. **Manner of submission of bids in two bid system:** The Qualifying Bid/Technical bid and the financial/Price bid should be sealed by the bidder in separate covers duly superscribed and both these sealed covers are to be put in a bigger cover which should also be sealed and duly superscribed. The Qualifying Bid/Technical bids are to be opened and evaluated in the first instance. At the second stage, financial/Price bids of only the Qualified/Technically acceptable Tenders should be opened for further evaluation and ranking before awarding the contract.

**70. PROCEDURE FOR RECEIVING TENDER:**

- (a) **Tender Box:** In order to ensure that the bids are received by the purchaser in time, a tender box is to be placed in an easily accessible but secured place, duly locked and sealed, clearly indicating the name of the department. The words “Tender Box” should be written on the box in bold font with specific NIT No/Advertisement No & date.
- (b) **Delivery of Bids by Hand:** In cases where the tenders are required to be submitted by hand, it may be ensured that the names and designation of at least two officers are mentioned in the bid documents. The information about these officers should also be displayed at the entrance reception of the premises where tenders are to be deposited so as to ensure convenient approach for the bidders.
- (c) **Tender received by Post:** - Tenders received by post will also be deposited by the officer in charge of Receipt & Dispatch Section in the specific Tender box with reference to particular NIT/advertisement kept in the entrance of the office.

**71. Tender Opening**

71.1 **Opening of tenders under two bid system:** The following procedure should be followed for opening of tenders:

- (a) Qualifying Bid/Tender or Technical Bid of all the tenders received on time should be opened in the presence of authorized representatives of the tenderers at the prescribed time, date and place by the official/Tender Opening Committee, to be nominated by the CFA in advance. The authorized representatives, who intend to attend the tender opening, would be required to bring with them letters of authority from the tenderers concerned.
- (b) tender should be numbered serially, initialled, and dated on the first page by the official(s) authorized to open the tenders. Blank tenders, if any, should be marked accordingly by the tender opening officials.
- (c) Alterations in tenders, if any, made by the tenderers, should be initialled with date and time by the official(s) opening the tenders to make it perfectly clear that such alterations were present on the tenders at the time of opening.
- (d) Wherever any erasing or cutting is observed, the substituted words should also be encircled and initialled with date and time to make clear that such erasing/cutting of the original entry was present on the tender at the time of opening.
- (e) The tender opening official(s) should prepare a list of the representatives attending the tender opening and obtain their signatures on the list. The list should contain the representatives ‘names and the corresponding tenderers’ names and addresses. The authority letters brought by the representatives should be attached with this list. This list should be signed by both the tender opening official(s) with date and time.
- (f) An on-the-spot report containing the names of the tenderers (serial number wise) salient features of the tenders, as read out during public opening of tenders should be prepared by the tender opening official(s) duly signed by them with date and time.

- (g) The tenders, which have been opened, the list of the representatives attending the tender opening and the on-the spot report should be handed over to the nominated officer of the procuring agency and acknowledgement obtained for the same.

After evaluation of Qualifying Bid or Technical Bid by the BOO/TEC the accepting officer will intimate the date, time & venue for opening the price Bid of qualified/ Technically Qualified Bidder .Accordingly all the qualified Bidder will be intimated the date, time & venue for opening the price bid with a request to attend or send their authorized representative to attend the Tender Opening.

#### 71.2 **Opening of Price Bid:-**

- (a) All the Price Bids /Tenders of qualified bidders/Tenderers as approved by accepting authority should be opened in the presence of authorized representatives of the tenderers at the prescribed time, date and place by the official/Tender Opening Committee, to be nominated by the CFA in advance. The authorized representatives, who intend to attend the tender opening, would be required to bring with them letters of authority from the tenderers concerned.
- (b) The tender opening official/committee should announce the salient features of the tenders like description and specification of the goods, quoted price, terms of delivery, delivery period, discount if any, whether EMD furnished or not and any other special feature of the tender for the information of the representatives attending the tender opening.
- (c) The remaining procedure will be the same as in the case of opening of Qualifying Bids/Technical Bids.

72. **Late Bids:** In the case of advertised tender enquiry or limited tender enquiry, late bids (i.e. bids received after the specified date and time for receipt of bids) should not be considered. Such tenders may, however, be opened to ascertain the desirability of re-inviting tenders.

73. **Extension of Tender Opening Date:** Even in those cases where extension of tender opening date does not become necessary because of the amendment to the NIT, the Competent Financial Authority, with the concurrence of integrated finance, where required as per delegation of financial powers, may extend the date of opening of the tender as specified in the NIT but such extension should not exceed the total delivery period envisaged in the NIT. Any further extension would require approval of the next higher CFA. Such extensions and amendments should be published in the same journals/newspapers in which the original Tender Advertisement was published and must be given publicity through the website [www.bro.nic.in](http://www.bro.nic.in) since the original NIT was hosted on the website.

74. **Extension of tender opening date after due date of opening:** In exceptional circumstances, date of opening of the tender may be extended within a reasonable period after the due date of the opening of tenders for reasons to be recorded in writing, with the approval of the next higher CFA and in consultation with the IFA, where financial powers are to be exercised with the concurrence of integrated finance.

#### 75. **FREAK RATES:-**

The tender which is being considered for acceptance will be further examined to see whether it contains any freak rates i.e. rates which in the opinion of the Accepting Officer, are either abnormally high or abnormally low.



**76. Spot Tendering**

If no tenders are received, or if those received for any article are not acceptable, the contract will not be re-advertised except in very special circumstances e.g. when collusion between tenderers is suspected, if in the opinion of competent authority, further efforts in this respect are likely to hamper the execution of work he may enter into contract by spot tendering as per Para-702 BR Regulations. For this purpose, the accepting authority will constitute a Board of Officer to carry out market survey and collection of Tenders by Hand. Spot Tendering may be resorted to at the discretion of the accepting authority with recorded reasons due to emergent condition also.

**77. RE-TENDERING:-**

Re-tendering may be considered by the TPC/CFA with utmost caution, under the following circumstances:

- a) Offers do not conform to essential specification.
- b) Wherever there are major changes in specification and quantity, which may have considerable impact on the price.
- c) Prices quoted are unreasonably high with reference to assessed price or there is evidence of a sudden slump in prices.

There may be cases when the lack of competition is due to restrictive specifications, which do not permit many vendors to participate. The CFA must consider if there are reasons for review of specification of the item to facilitate wider competition. Re-tendering will be done only after approval of IFA and CFA in all cases

**78. Preparation of Comparative Statement of Tenders (CST)**

After opening the Tender documents a comparative statement of tenders will be prepared by the Board of Officer in the prescribed form on IAFW 1810 to ascertain the lowest tenderer and submitted to accepting authority through SW/SSW/Director of Works with their remarks/recommendations in the case file/proposal for Approval in Principle, who in turn will mark the file to IFA, for IFA consultation.

The contract proposal submitted to IFA will comprise the following documents:-

- (a) Case file/Noting with eventual record of various authorities;
- (b) Original Tender documents (Qualifying Bids/Technical Bids & Price Bids);
- (c) Original & duplicate copy of CST(Part-I & Part-II meant for Qualifying/Technical Bid and Price Bid);
- (d) Copy of Approved Contract Action Plan (CAP).

**79. Pre-concurrence of contract proposal by Accounts Office (Project or Task Force) as an IFA:-**

On receipt of contract proposal in the Accounts Office (Project or Task Force) the same will be entered by the concerned clerk in the Inward Dak Register maintained for IFA cases and immediately submitted to officer-in-charge through AAO. The officer- in-charge will take the necessary initiative to complete the scrutiny of the same within a reasonable time, normally within three working days from the date of receipt.

**80. Scrutiny of Contract Proposals**

Contract Proposals will be scrutinised to see :-

- (a) That the proposals have been initiated against a sanctioned Job;
- (b) The administrative approval has not lapsed;
- (c) That Technical sanction has been issued by the competent Engineering authority and specific provision for the proposed contract has been catered for in the TS;
- (d) The quantities of works, materials or services are within the scope of provision catered in the Technical Sanction both in terms of quantities as well as amount;
- (e) That acceptance of proposed contract would not result in exceeding the Adm Approval amount beyond the permissible limit;
- (f) That the contract action has been initiated based on Contract Action Plan (CAP) approved by the appropriate authority.
- (g) That Proposal has been submitted to IFA with reference to particular NIT and Advertisement and accompanied with cutting of News paper Advertisement.
- (h) the tenders have been opened at the date & time stated in the notice of tender approved by the accepting officer and that the officers appointed by the accepting officer to open the tenders have signed the certificate of opening of tenders over their dated signature;
- (i) That Contract proposal has been submitted to Accounts Officer (Project or Task Force) at least 10 days prior to expiry of Bid validity.

**81. Scrutiny of Comparative Statement of Tenders (IAFW-1810):-****CHECK POINTS FOR SCRUTINY OF CST:-**

At the time of scrutiny of CST, the following points should be observed/examined:-

- a) CST has been prepared in conformity with the rules of FR Part-I;
- b) Rates & taxes, duties, packing & forwarding, freight charges and other terms and conditions are properly accounted for in CST and should be verified with original quotations;
- c) Job No., Adm. Approval No, date & Amount; Technical Sanction No., date amount with specific provision for propose contract has been mentioned on the CST at the appropriate place;
- d) Those necessary arithmetical checks are carried out to arrive at the lowest tenderer;
- e) Rate(s) quoted by L-1 firm are reasonably comparable with those accepted in the recent past for similar works in the similar sector or adjacent area and has also been justified and recommended by the appropriate authority for acceptance with reference to rate analysis carried out based on Estimated cost , last purchase price and market analysis and recorded in Case file/Noting of the contract proposal ;
- f) The L-1 rate(s) of CST proposed for acceptance is correct and all arithmetical inaccuracies in the tender have been corrected;
- g) Firms have quoted their rate(s) in words as well as in figures. Where the firm has quoted their rate(s) in figure only the Board of Officer nominated for opening the tender has to transcribe it to words duly authenticating and recording having done so;

- h) That no firm has quoted conditional rate(s); such conditional Tender will not be considered for acceptance or compare the rate in the CST;
- i) all cuttings, erasures, etc have been authenticated :
  - I. if there is variation in the rates quoted in words and figures, rates quoted in words will stand.
  - II. if there is variation in the rates quoted per item and total amount, rate quoted per item will be considered in determination of L1.
- j) Ranking of offers has been done properly;
- k) In case the L-1 Tenderer/Bidder is not enlisted in BRO, prior to acceptance of Bidder/ Tenderer is to be provisionally enlisted subject to fulfilment of all criteria for Registration/Enlistment as BRO contractor;
- l) Whether the contractor in whose favour tenders have been issued are enlisted. In case of un-enlisted tenderers, whether the required amount of earnest money has been attached in the shape of FDR/CDR;
- m) Whether the financial capability of un-enlisted contractors has been verified as per rules and recorded as such in the noting;
- n) That the contract has been awarded to contractor not beyond two stages above his class e.g. 'C' Class contractor can take contract up to limit of 'A' Class;
- o) The total work load held by the contractor should not be more than 4 to 5 times of his normal tendering limit;
- p) That all tenders are received within the stipulated time notified in the NIT. Wherever tender is rejected, the reasons for such rejection are recorded in the CST;
- q) Deviations from Tender Enquiry have been brought out in Noting. No. of firms applied for tender documents, Nos. of firms to whom Tender Enquiry were floated and number of firms who have responded has been recorded in CST to see that there is adequate competition;
- r) In cases where tenders were not issued to some of the contractors, who applied for it, sufficient justification exists for non-issuance of tenders and recorded in the Noting;

**NOTE:** *If reasons for non-issuance of tenders to certain contractors given by the Accepting Officer are not considered satisfactory, a report will be sent to the CE in respect of contracts accepted by authorities lower than him and to the DGBR in case of contracts accepted by CE's with copy to IFA (BR).*

- s) In case of works for which tenders were previously called for but not accepted due to change of policy/rates being high/lack of adequate competition the original copy of the comparative statement of tenders relating to that tender for the same job has/have been furnished to AO (Project or Task Force) and the order of the accepting officer is recorded thereon;

**NOTE:** This will enable Accounts Offices to have the back history of the tenders for the work and also provide a comparative study of the rates accepted with those obtained previously for the same work.

- t) No late/delayed/unsolicited tenders have been included in CST.
- u) That all the general conditions of contract including Modes of delivery, delivery period, LD/Penalty , security deposit, warranty and special conditions and clauses as per Tender/Bidding documents are acceptable to the firm.
- v) Offers are technically acceptable and there is no deviation from specifications.
- w) If any standard clause is not acceptable to the firm the same is highlighted in Noting.
- x) Validity of the quotation has not expired.
- y) That no further offer is acceptable after opening of tenders.
- z) That the proposed contract action has been taken as per approved Contract Action Plan (CAP).

**NOTE 1:** In cases wherein tenders for specialist work based on a contractor's own design have been accepted, a technical appreciation is required to be rendered by the accepting officer and also kept on record and supplied to the Finance & Accounts, if requested for.

**NOTE 2:** Such tenders are required to be entered in register and kept for inclusion in Annual Audit Certificate;

**NOTE 3:** Security Deposit (Performance guarantee) will be obtained from a contractor normally at the rates laid down in Para 97 & 98 below. Govt. Departments, Cantonment Boards or Municipalities may be exempted from Security deposit.

**NOTE 4:** In the case of annual maintenance contracts and handling contracts, it may be seen that the period is not over lapping between the two contracts.

## **82. Scrutiny of Special conditions of Contracts**

### **I. Examine critically:-**

- (i) The correspondence exchanged between the contractor and the contract accepting authority after submission of the tender and before its acceptance is to ensure that.
  - a. The govt. has not been committed to any additional/uncertain and hidden liability.
  - b. In the event of such conditions having been noticed in the contract, sanction of BRDB should be obtained.
- (ii) the wording of the special conditions is to ensure:-
  - a) that the legal aspects of the contracts have been considered where contractor has given his own conditions and designs etc.
  - b) that no undue liability, is imposed on govt. due to omission of a necessary clause, or insertion of unauthorised clause, or by faulty and vague wording of any condition for supply of material, labour of other facilities to the contractor.
- (iii) the clauses in the special conditions etc. are not in contravention of the printed conditions or of an unusual nature.

**NOTE 1:** *Where special conditions run counter to printed condition, it should be seen that the same has prior sanction of DGBR.*

**II. See that:**

- (i) Where water is to be supplied from Govt. Source, the exact quantity and location of points from which supply will be made have been specified in the special conditions;
- (ii) Specific condition is inserted in the “Special Conditions” regarding supply of electricity to the contractor specifying the prescribed rates at which recovery is to be effected and the points from which it will be supplied.
- (iii) It has been specifically stipulated that Govt. do not guarantee-continuity of supply and that no compensation whatsoever will be allowed for supplies becoming intermittent or for break down in the system.

**83. Scrutiny of Schedule “A”**

It will be seen that

- (i) the amount in schedule “A” is arithmetically correct.
- (ii) The details of work conform to the administrative approval and technical sanction.
- (iii) Whenever SSR is taken as the basis in the contract for any payment, the schedule and the rate in force on the date of issue of the notice of tender has been made applicable.
- (iv) the rates in schedule ‘A’ have been quoted in words also.
- (v) In cases of contracts for works involving construction of buildings, installation of electric and water supply, and disposal of sewage, schedule “A” for different parts of works has been provided for in tender documents and in case of contracts on pre-priced schedule “A”, the contractors have been asked to quote separate percentage over or below the rates given in SSR.
- (vi) Where the tenders have been issued based on drawings and specifications, reference to relevant drawing No. and specifications have been given in the column provided for in Schedule ‘A’.

**NOTE 2:** *This will be checked with reference to the list of drawings forming part of the Tender Enquiry*

- (vii) All the relevant drawings have been received alongwith with the all the Tender Documents;
- (viii) The completion period given in schedule ‘A’ agrees with that in the notice of tender.
- (ix) The Units of works adopted in schedule ‘A’ correspond to the units for similar works laid down in SSR.
- (x) In case of tenders where the contractors had to quote their own rates for various items or work, the rates tendered and proposed to accept is reasonably comparable favourably with those obtained for similar work in the same division or those obtained in neighbouring Border Roads Formations.

**NOTE 3:** *Market variations, if any, should be suitably commented upon.*

- (xi) In comparison with the rates for similar work obtained in the station or nearby stations, see whether any freak rates have been quoted in the tenders.

**84. Scrutiny of Schedule 'B' of Contract Agreements**

Schedule 'B' will be scrutinised to see that:-

- (i) Only those stores have been included in the schedule 'B' which come under the category of controlled stores or are difficult to obtain in the open market.
- (ii) The particulars of stores, rates of issue of stores to the contractor and the place of issue etc. have been specified in Schedule 'B';
- (iii) That in the case of recovery for issue of Schedule 'B' stores, the rates are specified in accordance with SSR or prevailing local market rate, whichever is higher.
- (iv) The rates for material to be supplied to the contractor on payment as shown in the schedule, are correct, with reference to the standard schedule of rates and that units and the Units issue rates have been correctly shown in the schedule;

**NOTE 4:** *If the rates in Schedule 'B' do not tally with those in SSR, the basis of the fixation of rates has been indicated.*

- (v) The clear stipulation regarding the return of packing material/containers has been made.
- (vi) The rates based on standard schedule of rates included in the schedule 'B' are the net rates for "Material Supplied only"
- (vii) Clear stipulation has been made regarding the penal recovery rates for stores issued free for fixing in the case of loss or damage thereto;
- (viii) In case of issue of STEEL, the following conditions have been inserted:
  - (a) That steel will be issued for incorporation in work in random sizes available or stocked and the cost of all cuttings, conversion and fabrication will be borne by the contractor;
  - (b) Normal wastage and off cuts will be the property of the contractor who will be responsible for their removal from the site from time to time. Govt. of course reserves the right to take over off-cuts measuring 3 ft. or more.
  - (c) Recoveries for material will be made for the gross quantity issued and not for the net measured quantity of finished work.
- (ix) The other prescribed conditions governing the issue of other stores are amended as notes to the schedule 'B'.
- (x) A condition is inserted for price adjustment for issue of stores in metric system, if these are originally for issue under English units.
- (xi) Units of stores (weight etc) shown in schedule 'B' agree with the Unit/conversion factors given in SSR. Where conversion factors are not given in DGBR schedule, it will be seen that these agree with the weight/ conversion shown for the corresponding items in SDLES (Standard Demand List of Engineer Stores).

**85. Scrutiny of Schedule 'C' of Tender Enquiry:**

It will be scrutinised to see that:

- (i) When an item of T&P or equipment or vehicle is to be issued to the contractor on hire, recovery will be made on the basis of hourly usage rates laid down for the item.
- (ii) If provision exists in the Tender Enquiry for providing crew operators and POL, in addition to pay and allowances of the crew operator of the equipment and the cost of the POL will also be recovered from the contractors and specific condition to this effect has been made;

**86. Scrutiny of draft acceptance letter:-**

It will be scrutinised to see that:

- (i) The name and address of the contractor has been correctly mentioned;
- (ii) The name of the works/services has specifically been mentioned as per Tender Documents;
- (iii) The amount of proposed contract agreement tallied with the amount quoted by L-1 as per CST;
- (iv) That CA No has been allotted in order of sequence; (chronological No. starting from 1 should be allotted to each contract by sequential order of acceptance to be maintained for each financial year)
- (v) the acceptance letter has been worded properly as per type of contract accepted and accepting officer has been made signatory;
- (vi) The amount of Security Deposit/Additional Security Deposit has been clearly mentioned both in figures as well as in words inter alia specifying the date under which the same is to be deposited.

**87. Procedure for communicating Financial Concurrence by the IFA**

Any short comings noticed during scrutiny of Tender documents/CST /draft Acceptance letter will be immediately brought to the notice of executives for necessary action at their end, otherwise the same will be returned to the executive duly concurred from financial angle for acceptance by the CFA. Concurrence will be given in the case file maintaining the order of sequential records and not by any mode of letter head or memo. UO No & date (which should be 'unique' and allotted from control Register maintained for the purpose) will be put on the bottom of IFA's remarks. First page of Tender document, price bid of L-1 and draft acceptance letter will be embossed with the word "Vetted" & "Concurred". Specific amount concurred is to be written in red ink by hand by the IFA himself in the original copy of CST. The following documents will be kept in records as regards to pre-scrutiny and financial concurrence of contract proposals by the IFA in the relevant shadow file for record and reference.

- (a) Photo copy Case File/Noting after concurring the proposal and allotment of UO No & date;
- (b) Photo copy of CST;
- (c) Photo copy of draft acceptance letter ;
- (d) Check list prepared by the Auditor at the time of scrutiny.

After concurring the contract proposal from financial angle the following information are to be recorded in the 'Register of Financial Concurrence' maintained by the Accounts Officer as an IFA :-

- (a) Job No.;
- (b) NIT No & date;
- (c) Particulars of works or services;
- (d) Estimated cost of work;
- (e) Name & address of L-1 Tenderer;
- (f) Amount concurred;
- (g) UO No & date

**88. Post scrutiny of Contract Agreement:-**

After acceptance of the L-1 Tender by the CFA this will be called Contract. Original Contract Agreement alongwith relevant documents of Security Deposit/Additional Security Deposit will be forwarded to Accounts officer (Project or Task Force ) for further necessary action. In case of Contract Agreement accepted by the Chief Engineer (Project) a certified copy of the CA will also be forwarded to Accounts Officer(Project) :-

General points to be seen at the time of post scrutiny of Contract Agreement:-

**88.1 Post Scrutiny of acceptance order**

It will be seen that Acceptance of the contract by the contractor is within the specified time limit and conditions of Performance Guarantee by furnishing a Security Deposit in the form of, preferably, Performance Bank Guarantee and deposition of requisite papers and certificates, if any, has been complied with.

- a) The acceptance order has been signed by the Accepting Officer personally;
- b) endorsement is made specifying the name, rank and designation of the officer authorised to sign the other documents forming part of the contract (i.e., documents other than CST the acceptance order and the acceptance letter);
- c) the dates of acceptance of Contract Agreement as shown in acceptance order and the acceptance letter agree;
- d) the amount shown in the acceptance order agrees with that shown in the CST and the acceptance letter and with the amount concurred by the IFA;
- e) that the amount accepted is correct.

**88.2 Post Scrutiny of acceptance letter**

It will be scrutinised to see that:-

- a) The name and address of the contractor has been correctly mentioned;
- b) the acceptance letter has been worded properly as per type of contract accepted and is personally signed by the accepting officer;
- c) the acceptance letter has been signed in ink;
- d) there is no undue delay in acceptance of the contracts after the date of receipt of tender.



- e) The amount of Security Deposit/Additional security Deposit has clearly mentioned both in figures as well as in words interalia specifying the date under which the same is to be deposited.
- f) That CA No has been allotted in order of sequence;(chronological No. starting form 1 should be allotted to each contract by sequential order of date of acceptance to be maintained for each financial year )

**89. Scrutiny of Tender Documents for Lump Sum contracts IAFW-2159**

**Ensure that:**

- a) the services for which the contract has been concluded do not come under the Term Contract for the Area.
- b) A certificate has been recorded on the contract agreement that the contract and schedule have been checked by the surveyor of works with bills of quantities.
- c) the deviation percentage inserted in the contract is in accordance with the orders issued by the DGBR.

**90. Scrutiny of Item Rate Contracts IAFW-1779-A/DGBR CA Form I**

**Ensure that:**

- (i) Check the rates with the standard schedule of Rates and check to ensure that the rates are not higher than SSR;
- (ii) Critically examine the special rates, if any,

**91. Scrutiny of contracts for handling and/ or conveyance of Materials/Stores (IAFW 2320)**

It will be scrutinised to see that:

- (i) The contract has been concluded on the form IAFW-2320;
- (ii) A conversion table is invariably attached in cases where the unit provided for payment is different from the unit on the basis of which stores are conveyed;
- (iii) The condition regarding the payment of tonnage handled under the contract has been clearly specified and payment regulated accordingly;
- (iv) Service tax as applicable has been considered while deciding L-1;
- (v) Copy of TIN No. duly authenticated or requisite exemption certificate, if any, has been furnished.

**92. Scrutiny of contract for supply of Furniture (IAFW-1815-R/DGBR CA Form No.2)**

It will be seen:

- (i) that the articles of furniture are authorised and administratively approved by BRDB.
- (ii) there are no variations between the standard designs approved by govt. and those contracted for supply;

**NOTE:** *Prior approval of Govt. of India is required if change in design is involved. Minor changes in design, may however, be accepted provided;*

- (a) General Principles are not altered and
- (b) Cost is not substantially increased.

- (iii) The rates in the contract are reasonably comparable with the rates of previous contract.
- (iv) In the case of the contract for lifting of furniture for transportation, it should be seen that the place of manufacture where articles are available for inspection, has been indicated in the tender and does not involve avoidable expenses by way of payment of TA to the Officials;
- (v) Specific provision is made in the contract clauses that furniture will not be polished by the contractor unless inspected by the Inspecting authorities;
- (vi) F.O.R has been clearly indicated in the tender;

**93. Scrutiny of Single Tender Contracts**

It will be seen that the single tender contract has been accepted by the competent authority and reasons thereof recorded.

NOTE: *In case of receipt of only one tender, the accepting officer can accept the tender under his normal powers if the rates are considered reasonable.*

**94. Action by Accounts Officer (Project or Task Force) after scrutiny of Contract Agreement:-**

After scrutiny of the contract has been completed, following action will be taken:-

- (a) The relevant information will be entered in the respective column of 'Contract Scrutiny Register';
- (b) The page 1, Price Bid and acceptance letter of the contract has been endorsed as "Scrutinised" under the initials of Officer-in-charge, Accounts Office (Project or Task Force).
- (c) In case of contract accepted by Chief Engineer (Project), Contract Agreement is to be submitted in duplicate. Duplicate Copy is to be a certified True copy (CTC) signed by SW/SSW/Director of Works. After scrutiny original copy of CA will be retained by AO (P) and duplicate copy will be forwarded to concerned AO BRTF duly attested after pairing the same for correctness with the original Contract Agreement.
- (d) In case of contract accepted by Task Force Commander, Contract Agreement is to be submitted in duplicate. Duplicate Copy is to be a certified True copy (CTC) signed by SW and after scrutiny original copy of CA will be retained by AO BRTF and duplicate copy will be forwarded to concerned AO (P) duly attested after pairing the same for correctness with the original Contract Agreement alongwith Objections/Observations raised if any for record and reference.
- (e) Security Deposit Documents received alongwith the Original Contract documents will be kept in the safe custody of Accounts Officer (Project or Task Force) after recording the relevant information in 'Security Deposit register' maintained for the purpose;
- (f) Intimation as regards to scrutiny of Contract Agreement will be communicated to accepting officer alongwith Objections/Observations, if any.
- (g) Tender Documents of all unsuccessful Tenderers will be returned to the accepting authority with the endorsement 'VERIFIED WITH CST' for his record, reference and necessary action.

95. **Post Scrutiny of work Order:** - In case of contract accepted by Chief Engineer (Project) after issue, Work Order in duplicate will be sent to Accounts Officer Task Force, who in turn after exercising preliminary scrutiny will submit the same to AO (P) for post scrutiny .In case of contract accepted by the Task Force Commander, the concerned Accounts officer will scrutinise the work order.

**During post scrutiny of Work Order it will be seen that:-**

- (a) Work Order has been issued with terms and reference of the accepted Contract Agreement;
- (b) Name and address of the Contractor have been correctly mentioned;
- (c) Date of commencement of work, date of handing over the and date of completion have been specified;
- (d) The financial effect of the order has been mentioned;
- (e) The Work Order has been issued by the authority competent to do so as per delegation or under the order of the accepting authority;
- (f) The Work Order has been technically checked by the OC Contract, SW/SSW;
- (g) WO No has been allotted in sequential order;
- (h) That all the WOs/DOs issued against the particular contract have been received in chronological order for scrutiny and returned duly scrutinised; otherwise the same will be called for before scrutinising the later one.

After exercising necessary scrutiny of the WO and if it is in order, original copy of WO will be endorsed as 'scrutinised' under the signature of Officer-in-charge and duplicate copy will be returned to concerned AO BRTF duly attested after pairing the both copies of the WO for correctness.

*Note: - Work Orders & Deviation Orders are the part of contract agreement. All the WO/DO should bear a control No. in chronological order in the same sequence.*

96. **Post contract management:-**

For detailed procedures regarding Post Contract management please refer to Para-230to 240 of Chapter-XII of Internal Audit Manual (Border Roads)

97. **Classification of Contractors**

The classification of contractors in respect of Border Roads Organization, the amounts of Standing Security Deposit to be furnished, the limit of minimum reserve required to be possessed by contractors seeking enlistment are as under:-

Class	Upper tendering limit (Rs)	Value of standing Security Deposit (Rs. In Lakh)	Limit of minimum reserves/ total of movable or immovable property or fixed assets (in case of companies) Rs. In lakh
(1)	(2)	(3)	(4)
SS	No limit	8	80.00
S	12.00 Crores	5	56.00

<b>A</b>	3.00 Crores	3	40.00
<b>B</b>	1.50 Crores	2.25	30.00
<b>C</b>	60 Lakh	0.90	15.00
<b>D</b>	30 Lakh	0.45	7.50
<b>E</b>	15 Lakh	0.30	4.50

**Note:** *The minimum acceptable limit of immovable property out of the total minimum reserve mentioned in the column 4 shall not be less than 80%. During the period of enlistment the immovable property kept as reserve shall not be sold, mortgaged, hypothecated or transferred by the contractor without the prior approval of enlisting authority.*

Contractors who have executed Standing Security Bond are not required to deposit earnest money and security deposits for individual works.

Contractor of 'SS' class will be required to execute bond with DGBR, contractors of 'S' & 'A' to 'D' classes will be required to execute bond with Chief Engineer(Project) and in case of 'E' Class contractors with the Task Force concerned.

Should the value of the Bond be reduced by an enforceable claim, the Contractor will be required to make up the deficiency (or meet the claim without touching the Bond) before he is invited to tender for further works.

**98. Earnest Money and Security Deposits**

The amount of earnest money required to be furnished along with the tenders by Contractors who are not enlisted and those who are enlisted but have not executed standing Security Bond shall be calculated on the following scales:

Sl.No	Estimated cost of works	Earnest Money*
(i)	Upto 50 lakh	2% of the amount subject to a minimum of Rs.5000/-
(ii)	Over Rs. 50 lakh and upto Rs. 100 lakh	01 lakh +1.5% of amount exceeding 50 lakh
(iii)	Over Rs 100 lakh and upto Rs. 500 lakh	Rs. 1.75 lakh +1% of the amount exceeding 100 Lakh
(iv)	Over Rs.500 lakh and upto Rs.1500 lakh	Rs. 5.75 lakh + 0.5% of the amount exceeding 500 Lakh

\* As amended vide amdt. N0.37A dated 22.07.2011.

However, if the tender submitted by such a Contractor is finally accepted, he will be required to lodge with PCDA(BR) Security Deposit (Individual Security Deposit for the specific work) calculated as per para-99 below, within thirty days of the receipt by the Contractor of notification of acceptance of his tender. Although non-furnishing of security deposit within the stipulated period would render the contract void, however, in case security deposit has not been lodged within the stipulated time due to omission /error/oversight, it should be ensured that an amount equal to value of security deposit with interest, as applicable is to be recovered at the time of payment of 1<sup>st</sup> RAR.

The Earnest Money will be refunded to the successful Contractor after the Security Deposit is lodged by the Contractor or recovered from payments due to him.

As an alternative, the Earnest Money deposited along with the tender may be converted into part of “Individual Security Deposit”, wherever such a transaction is feasible. In which event, the Contractor shall lodge the balance amount of “Individual Security Deposit”, with the Principle Controller of Defence Accounts (BR), within thirty days of receipt by him of notification acceptance of tender, failing which the balance sum will be recovered from the first RAR payment or from the first final bill as stipulated above.

In the case of a Contractor, who is enlisted and who has lodged the “Standing Security Deposit” and executed a Standing Security Bond, if the tendered cost of work exceeds the financial limit of the Contractor (i.e, his class of enlistment) and the Accepting Officer decides to accept his tender, such Contractor shall be required to lodge with the PCDA(BR) New Delhi “Additional Security Deposit”, equal to the difference between the “Individual Security Deposit” calculated as per Para -99 below and the “Standing Security Deposit” already lodged by him, within thirty days of receipt of notification of acceptance of his tender, failing which this sum will be recovered in the same manner as stipulated above.

**99. Individual Security Deposit**

Security Deposit for individual works (i.e, individual Security Deposit) shall be 25% more than the amount of Earnest money calculated as per the scale laid down in para-98 above (i.e, 1.25 times) based on tendered cost subject to the provision that in no case the Individual Security Deposit shall exceed Rs.18,75,000 (as amended vide amdt. N0.37B dated 22.07.2011).

Specialist Firms, will also be required to deposit earnest money and individual security deposit in the same manner as prescribed in para-98 above.

**100. Safe custody of Security Deposit**

The security deposits pledged in favour of PCDA (BR) by the Contractors will be forwarded to Accounts Officer (Project or Task Force), who will retain them in safe custody till the expiry of maintenance period.

**101. Forms of Security Deposits**

The security should be taken from contractor preferably in the form of Bank Guarantee Bond/FDRs and other forms as prescribed in Rule-206 of Financial Regulations, Part-I, Vol-I. FDRs so furnished must be in the name of the contractor himself. No FDR bearing the name of third party shall be acceptable. Security deposit recovered from RAR payment/Final payment is to be compiled to the code head 00/017/02(suspense head) and recorded by the AO BRTF in the Register of Security Deposit(Cash).In case of contract accepted by the CE(Project) an intimation to this effect will be given to HQ.CE(P) & AO(P) for their record and reference.

**102. Refund of Earnest Money:-**

- (a) Earnest money of unsuccessful contractors/Tenderers will be refunded immediately after opening the Price Bid .
- (b) Earnest money deposited by the tenderer whom the contract has been awarded will not be released till he lodged Individual Security Deposit/Additional Security Deposit. If he fails to lodge the Individual Security Deposit/Additional Security Deposit within thirty days from the date of receipt of notification of acceptance of his Tender, the earnest money deposited by him will partly be converted to Individual Security Deposit/Additional Security Deposit and he will be asked to deposit the balance amount of Security Deposit; otherwise the same will be recovered from his 1<sup>st</sup> RAR/Final payment as the case may be.

**103. Refund of Standing Security Deposits**

- a. The Standing Security deposited by a contractor will be refunded to him either on removal of his name from the approved list or on change of category on production of No Demand Certificate (IAFA-451) by the contractor.
- b. The refund of Standing Security Deposit will always be subject to the provisions that there are no dues to be recovered from the contractor by the BRO, the prescribed defects liability period of the contracts has expired and that the other conditions for the release of Security Deposit have been fulfilled.

**104. Procedure for release of Standing Security Deposit:-**

The following procedure will be followed for refund of standing security deposit of contractor enlisted in 'S' to 'D' class, who have deposited standing security deposit with Chief Engineer(Project) .

**104.1 Action by Executive Authorities:-**

- (a) The contractor will be required to apply to Chief Engineer (Project), with whom the standing security is lodged for release of the security deposit alongwith 'No Demand Certificate'
- (b) The Chief Engineer(Project) will write to all the Task Forces under his command under intimation of AO(Project) to render a 'No claim Certificate' duly verified by the AO BRTF to the effect that ;
  - (i) there are no claims outstanding against the contractor,
  - (ii) a period of 12 months has passed since the completion of the last contract executed by the contractor;
  - (iii) any guarantee period in any particular contract executed by the contractor is over;
  - (iv) Final bills in respect of all contracts have been paid.
- (c) On receipt of 'No Demand Certificate' from contractor and 'No claim certificate' from Task Force Commander duly verified by AO BRTF , the Chief Engineer(Project) will initiate the case for release of Standing security deposit of contractor and send to AO(Project)

#### 104.2 **Action by AO (Project):-**

*On receipt of security deposit releasing documents from Chief Engineer(Project) the following action will be taken by AO(Project) :-*

- (a) It will be seen that all the requisite certificates are enclosed with security deposit releasing documents;*
- (b) Register maintained by him for 'Demand against contractor' will be consulted to see that no demand is outstanding against the contractor as per record maintained in his office;*
- (c) Necessary endorsement as regards to release of security deposit will be made in the security Deposit Register and contract scrutiny Register and authorised the Chief Engineer to release the security deposit to the contractor.*

#### 105. **Release of Standing Security Deposit of 'SS' class contractor:-**

*In case of contractor of 'SS' class who have deposited standing security deposit with 'DGBR', the procedure to be followed will be same as para-104.1 above, except that action is to be taken by 'DGBR' and release of security deposit is to be authorised by PCDA(BR) New Delhi.*

#### 106. **Release of Standing Security Deposit of 'E' class contractor:-**

*In case of contractor of 'E' class who have deposited standing security deposit with 'Task Force Commander', the procedure to be followed will be same as para-104.1 above, except that action is to be taken by 'Task Force Commander' and release of security deposit is to be authorised by AO Task Force.*

#### 107. **Release of Individual Security Deposit:-**

*The procedure for release of Individual Security deposit will the same as in case the case of standing security deposits except that the No claim certificate will be obtained from concerned Task Force Commander only for the particular contract duly verified by the Accounts Officer concerned.*

#### 108. **Release of Additional Security Deposit:-**

*The additional security deposit referred to in Para 2 of condition 22 of IAFW-2249 may be refunded to the contractor by the Task Force Commander or Chief Engineer (Project) in two stages, viz 50% of the additional security on payment of the undisputed portion of the Final Bill provided there are no claims outstanding against the Contractor and the balance 50% after expiration of the defects liability period(vide condition 46 of IAFW-2249) provided the contractor shall first have rendered a No Demand Certificate(IAFW-451).*

#### 109. **Release of Security Deposit when contractor's claim against Government is Sub-Judice:-**

*As long as there are no outstanding dues from the contractor to the Government , the security Deposit of the contractor may be refunded to him on production of a No Demand Certificate irrespective of the fact that the No Demand Certificate is rendered without prejudice to any of his sub-judice claims. It is not necessary to deduct the cost of the suit from the security deposit. In case the suit is dismissed with cost, necessary action may be taken to realise the cost.*

#### 110. **Lapsed Deposit**

Security Deposits lodged by the contractors which are not claimed by the depositor after the termination of the contract in connection with which the security was lodged are called lapsed

Security Deposits and will be credited to Govt. Account. The following procedure will be followed in regard to the disposal of lapsed Security Deposits:-

- (i) **Cash Security Deposits:-**At the close of each official year, all cash Security Deposits remaining unclaimed for three years, exclusive of the year of deposit, will be transferred to the credit of the Government account as lapsed deposit. While doing so necessary entries will be made in the register of Security Deposits and information will be given to the executives for updating their records. Sums so credited cannot be refunded without the sanction of the PCDA (BR).
- (ii) **Bank Fixed Deposit Receipts:-** If a claim for refund is not received within a reasonable time(say one year) of the termination of the contract in connection with which the security was lodged, the amount will be realized on maturity and credited to Govt. account under the head "Other Miscellaneous Receipts", a note of the transfer being made against the entry in the register of Security Deposits. Subsequent claims for refund of principal and the interest actually realised and credited to Government account will be dealt with in the same manner as mentioned at (i) above.
- (iii) **Other form of Security Deposits :-** The procedure in regard to the disposal of lapsed Security Deposits in respect of other form of Security Deposits will be dealt with as per provisions contained Rule-218 of FR Part-I, Vol-I.

*Note: - The term "PCDA (BR)" used in above Para does not connote to the Controller in person. The officers-in-charge concerned in the Main Office, and those in the sub Offices, who are so authorised by the Controller, can refund the lapsed deposits after carrying out the requisite verification stipulated in above Para, in terms of Note 3 under Para 214 of Defence Account Code.*

\*\*\*\*\*

**Para-111 to 115: Blank**



**Chapter- V**  
**Procurement, Provisioning & Accounting of stores**

**116. Categorisation of stores**

**In BRO, for the purpose of procurement and accounting, all equipment and stores are categorised as under:-**

- i. Cat –‘A’ Stores;**
- ii. Cat-‘B’ stores and**
- iii. Other Category-‘B’ stores**

**117. Category ‘A’ Stores**:- All the Vehicles/Plants/Equipment are categorised as Cat ‘A’ stores. The spares required to keep the Cat ‘A’ stores on road/ working /serving condition are called Cat ‘A’ spares. Equipment and stores of this category will consist of the following:-

- (i) Vehicles.
- (ii) Earth moving equipment.
- (iii) Constructional equipment like compressor, road roller, stone crusher, etc.
- (iv) Spares in respect of items (i) to (iii) above.
- (v) Clothing articles.
- (vi) Bridging equipment such as bailey bridging and its components

**117.1 The procurement of Category ‘A’ equipment and stores will be arranged by DGBR in consultation with IFA (BR). No stores under this category shall be purchased locally. In case of emergency, however, spares for Category ‘A’ stores may be purchased locally by the lower CFA to the extent of financial power delegated to them. The purchase shall cover only spare parts as are expected to be required in the immediate future to keep the machinery going, before the anticipated arrival of spare parts centrally provisioned and shall not involve expenditure on foreign exchange. Spare parts shall not be purchased for stock.**

**117.2 Commander Task Force and OC Field Workshop may make purchases of spares against cash payment without consulting AO TF on each occasion, to the extent of financial powers delegated to them. The cost of such purchases will be met out of the special imprest placed at their disposal.**

**117.3 The Commander Base Workshop may also resort to local purchase of spare parts to the extent of his financial powers on each occasion to meet urgent requirement of repairs on hand. Purchases in excess of these powers shall be made by the CE and the lower authorities as per delegation of powers, BRDB letter dated 27/11/2007 as amended from time to time.**

**117.4 A special imprest of Rs.2, 000.00 is authorized to the Commander Base Workshops from which bills in respect of local purchases of spares as well as repairs to equipment through trade can be paid without consulting finance. An account of the imprest will be maintained with the State Bank/Government treasury. Bills paid without pre-audit will be submitted for post audit to the audit authorities as soon as possible but not later than a fortnight after the date of payment. Expenditure incurred against the imprest will be recouped by submission of bills to the Accounts Office concerned.**

**118. Category 'B' Stores:** Except the stores comes under Cat 'A' all other stores are Categorised as Cat 'B' stores which further Categorised as (a) Constructional Stores and (b) Other Cat 'B' stores. This category will consist of the following:-

- (i) Expendable tools and plants like showel, pick axes, drifters and grinders etc.
- (ii) Explosives.
- (iii) Constructional stores like cement/steel, timber etc.
- (iv) Rations and P.O.L.
- (v) Tentage.

**118.1 Constructional Stores:** - The stores which are directly incorporated/consumed in work and booked in work diaries like Cement, Bitumen, Stones, firewood, paints and steel , CGI Sheet, pre-fabricated shed etc. are called Constructional Stores.

**118.2 Other Cat-B Stores:** - The stores which are not directly consumed in works or can be re-used a number of times and having residual value are called other Cat-B Stores .

**118.3** The procurement of Category 'B' equipment and stores will normally be arranged by the Chief Engineer in consultation with respective DCDA/ACDA/SAO/AO. Where, however, it is more convenient, the procurement may be arranged centrally by the D.G.B.R. in consultation with IFA(BR).

*Note:-The types of Category A and Category B equipment/stores mentioned above are illustrative and not exhaustive. Doubts and difficulties in regard to the classification of equipment and stores not mentioned above should be referred to D.G.B.R. for clarification.*

**119. Mode of procurement**

Considering the nature of stores and quantities, the Cat-'B' and other Cat-'B'stores are procured through DGS&D rate contract, contract by the CFA to the extent of financial powers delegated to them or direct purchase through supply orders and even through cash purchases in terms of Rule-145 of GFR-2005.

**120. RESOURCE APPRICIATION**

In the month of December all the TF Commander and OC Units should submit their consolidated forecast requirement of stores based on the BE targets of next year. The requirement should be projected considering the anticipated balances as on 31<sup>st</sup> March of the current financial year. This forecast requirement supported with T.S. provision is called Resource Appreciation.

**121. Procedure for procurement of Cat-'B' stores through DGS&D**

121.1. **Indent:** An indent is a requisition placed by the provisioning authority on the procurement agency to procure an item. Indent is the authority for initiating procurement action and may contain one or more items, each with distinct nomenclature. All necessary details of the item including quantity, denomination, estimated price, specification, scope of supply, date required by and inspection authority are to be indicated in the indent to enable prompt procurement of the item.

121.2. DGBR, Chief Engineer, Commander Task Force and O.C Base Work Shops shall have the full powers (as delegated in SI No. 34 & 35 of BRDB letter No.04/696/2007/BEA/ 21801/PC/DGBR/TPC Dated the 27<sup>th</sup> November, 2007 and subsequent amendment thereof appended as Appendix-'B', 'C' & 'D') for purchase of stores and equipment under this category through the DGS&D or other supplying departments. Save in cases of emergency,

stores in respect of which Rate Contracts and Running Contracts exist will not be obtained from any other source. Indent for stores other than those local origins which are not covered by Rate Contract may be placed on the DGS&D. The D.G.S. & D. normally does not entertain an indent when the value of any single category i.e. article or class of similar or inter-connected articles at any one time, does not exceed Rs. 5,000/-. Where, however, stores within this limit cannot be conveniently obtained locally, special demand may be placed on the D.G.S. & D.

## **122. Guidelines for procurement of cat-‘B’ stores through DGS&D**

- 122.1 DGS&D with the approval of Ministry of Commerce and Industry and CGA, Ministry of Finance (Department of Expenditure) has devised procedure as circulated vide their letter No. DGS&D letter No. M-12015/1/e-payment/03/C&T dt 15-06-2012 for direct booking of Supply Orders placed against DGS&D Rate Contract. According to revised procedure, the DDOs shall mandatorily be required to attach ‘**Letter of Authority**’ issued by their Pay and Accounts Officer along with the Supply Order. As per procedure, the ‘**Letter of Authority**’, indicating therein details of the Rate Contract No/Supply Order No, Name /Address/Contact No of the authority issuing Supply Order, paying authority in addition to the relevant accounting heads with their codes will be forwarded to AO (P) /AO TF. The CP Vouchers will be directly booked by the PAO of the DGS&D. Since, the relevant information relating to Rate Contract/Supply Order/head(s) to which the budget is debitible, will be available with the Supply Order placing authority/budget holding authority, the complete information in the ‘**Letter of Authority**’ will be furnished by the Supply Order issuing authority to the concerned AO(P)/AO TF.
- 122.2 The ‘**Letter of Authority**’ indicating therein complete details and duly signed by the competent authority will be submitted by the Project /Task Force to their AOs. After verification of the information provided by the Project/Task in the Letter of Authority, AO will sign it and forward same to the concerned paying authority i.e. Supply Division of the Delhi, Kolkata, Mumbai and Chennai as the case may be. As per DGS&D above cited letter, arrangements are being made by them in e-procurement Application so that the Letter of Authority may be placed online duly digitally signed. The AO (P)/AO TF may apply for obtaining user ID/password from DGS&D, if required, in consultation with HQrs Project/Task Force.
- 122.3 The ‘**Letter of Authority**’ will be allotted a consecutive serial number and will be recorded in a manuscript register maintained for the purpose in the prescribed format as per Annexure-‘H’ duly allotted with control number. The CP Voucher, on receipt will be linked with the original ‘**Letter of Authority**’. The CP vouchers will continue to be debited in the jobs as per existing procedure.
- 122.4 The ‘**Letter of Authority**’ will not be compiled by the AOs(P)/AOs TF. The budget placed by the AOs (P)/ AO TFs will be directly booked to the 15 digits heads by the PAO of the DGS&D i.e. CCA(S). So far as the watching of the CP Vouchers and Expenditure Report is concerned, as the monthly expenditure booked by the PAOs of the DGS&D is to be reflected in the Monthly Expenditure Statement being prepared by the Main Office, it would not be a viable option to call to watch Monthly Expenditure Report of the CP Vouchers by the AOs and to render the same to Main Office. Accordingly, in accordance with the instructions contained below format of Letter of Authority, the CP Vouchers and monthly expenditure report for the present may be called by the AOs (P)/ AO TFs in favour of nominated DAD Cell. However, matter has been taken up with the HQrs Office for working out modalities for watching and reconciling vouchers and to review the role of the DAD Cell in the revised

senior. A further communication in this regard will follow. Alpha, SCR and SCCD Codes of each 15 digits code heads to which budget is debitabe, will be intimated shortly.

Authority: - DGS&D letter No. M-12015/1/e-payment/03/C&T dt 15-06-2012

**123. Accounting Procedure for direct booking of expenditure on account of procurement of stores through DGS&D**

123.1 In terms of the new procedures, Pay & Accounts Officers of the Indenters shall issue a "Letter of Authority" for procurement of stores against DGS&D Rate Contract, in the format attached herewith. Also attached, for ready reference, the checklist for issuing "Letter of Authority" and sample "Letter of Authority" issued for CPWD works. The DDOs shall mandatorily be required to attach aforesaid "Letter of Authority", issued by their Pay and Accounts Officer, along with supply orders. The supply order not accompanied by "Letter of Authority" shall be considered as invalid supply orders.

123.2 As an immediate measures, provision are being made in the DGS&D e-Procurement Application for DDOs to mandatorily upload scanned copy of "Letter of Authority" issued by their Pay and Accounts Officers of DDOs shall required to obtained user ID/Password from DGS&D and submit the "Letter of Authority digitally signed.

**124. Action by Accounts Officer (Project or Task Force) after scrutiny of Indents:-**

After scrutiny of the Indents, following information will be recorded in the Register of Indent maintained for the purpose:-

- (a) Intend No. & Date
- (b) Particulars of stores
- (c) Accounting Unit
- (d) Quantity
- (e) Estimated cost;
- (f) Job(s) No
- (g) Budgetary Head of Account;
- (h) Letter No & date under which the Indent is submitted to DGS&D;

On receipt of copy of supply order from DGS&D ,AO(P)/AO TF will take action as per Para- 122.1 above and record the following information in the Register of Indents:-

- (a) Supply No & date
- (b) Rate Contract No. & date
- (c) Name /Address/Contact No of the authority issuing Supply Order
- (d) Name of the paying authority;
- (e) Chronological SI No. of Letter of Authority;
- (f) Amount of Letter of Authority;
- (g) Letter No & date under which the Letter of Authority is forwarded;

**125. Procurement of stores through contract:** Procedure and various points to be seen on account of procurement of stores through contract have been mentioned in chapter—IV (contract).

**126. Direct Local Purchase**

The powers for direct local purchase of constructional materials and other category 'B' stores have been delegated to various authorities in BRO vide Border Roads Development Board vide letter No.BRDB.04/696/2007/BEA/21801/ PC/DGBR/TPC dated 27th November, 2007 as amended from time to time which will be strictly adhered to by the executive authorities. The purchases shall be made as per normal procedure/latest instructions issued on the subject i.e. Rate Contract/or through DGS&D/Direct LP depending on the value of the order and urgency in accordance with existing instructions as amended from time to time. Local purchase of stores is resorted to under the following conditions:

- (a) When stores are urgently required and delay in obtaining them from the normal source of supply will be detrimental to public service. In all above cases, it will be ensured that the purchase is affected at a reasonable price and is based on competitive bidding.
- (b) When the stores are not available in base depot.

**127. Powers for local purchase of other Cat-'B' Stores**

The powers for local purchase of other CAT 'B' stores and stores than ASC items are as follows: (refer para-911 of BR Regulations enhanced vide Sl. No. 34 of GOI, BRDB letter dated 27/11/2007).

Sl No.	CFA	Powers	Remarks
1	DGBR	Full	Power will be exercised in consultation with IFA (BR).
2	ADGBR	₹10 lakh	Power will be exercised in consultation with IFA (BR).
3	CE	Up to ₹ 5 lakh	Power will be exercised in consultation with DCDA/ACDA/SAO/AO.
4	Commander T.F	Up to ₹ 2 lakh	-DO-
5	CE EBW	Up to ₹ 50,000/-	-DO-
6	Commander WBW	Up to ₹ 25,000/-	-DO-
7	OC Base Depot	Up to ₹ 10,000/-	-DO-
8	GE/OC RCC	Up to ₹ 10,000/-	-DO-
9	OC ESD/WSD	Up to ₹ 20,000/- where ever specifically authorized by DGBR in consultation with IFA (BR)	
10	OC Fd WKsp Indep. Platoon	Up to ₹ 5,000/-	.....
11	Commander G/Centre	Up to ₹ 1 lakh	-DO-

**128. The powers for local purchase of ASC items**

The powers for local purchase of ASC items like fresh rations, fuel, medical supplies and hygiene chemicals etc under para 917 of BR Regns are as follows:

Sl No.	CFA	Powers will be exercised in consultation with DCDA/ACDA/SAO/AO
1	CE	₹ 1 lakh
2	CDR T.F.	Up to ₹ 50,000/-
3	CE/Commander Base WKsp	Up to ₹ 10,000/-

128.1 It will be ensured that the Budget allocation for direct purchase of category 'B' Stores (other than constructional materials) placed at the disposal of the above authorities is not exceeded.

128.2 The powers of local purchase laid down as above will be determined with reference to the value of each article and a number of similar articles purchased at the same time and not with reference to the total cost of all the items purchased at a time. In case of purchase of dissimilar items, a certificate that the items are dissimilar will be endorsed on the Supply Order. However, if the estimated cost of the stores exceed value Rs.25 lakh (Rupees Twenty Five Lakh) and above the tender for same should be obtained through open Advertisement. Advertisement in such case should be given in the Indian Trade Journal (ITJ), published by the Director General of Commercial Intelligence and Statistics, Kolkata and at least in one national daily having wide circulation.

[Auth: Para-748 of MESR & Rule 150 of GFR 2005]

128.3 Except for articles of *proprietary* nature purchased from accredited agents, purchases will be made on the basis of the competitive tenders, whenever applicable.

128.4 Medical stores may be similarly purchased when they are urgently required or when they are not available with the army sources.

*Note: This operating procedure generally attempts to bring out the salient features of checking and vetting of various types of procurement proposals related to Cat 'B' items but does not replace the Govt. policies and letter issued from time to time by Govt. of India, MOSRT&H, BRDB, DGBR and IFA (BR). These will be continued to be referred in addition to whatever points are enumerated in this operating procedure.*

**129. Procedure for direct purchases of Cat-'B' Stores & Cat-'A' Spares**

Based on the procurement plan with reference to approved Annual Resource Appreciation (ARA) or special demand depending upon the functional requirement during execution of Job(s), the users place the demands/Indents to Task Force Commander. If the value of the stores fall within the financial power delegated to the Commander, he will take the procurement action otherwise he will transmit the demands/Indents to the concerned Chief Engineer (Project) for procurement action.

**130. Mode of Tender Enquiry/Bidding:-**The procedure will be the same as mentioned in Chapter-IV (Contract)

**131. Selection of vendor:** A careful selection of the authorized and registered vendors is to be made for the range of stores proposes to be procured for the purpose of issuing the Tender Enquiry/RFP.

*[Note: A list of enlisted vendors may be obtained from the concerned HQ CE (P) or Task Force at the beginning of the financial year]*

**132. Procedure for preparation, issue and deposit of Tender Enquiry/RFP, opening of Tenders/Quotations and preparation of CST etc. on account of purchases of Cat-‘B’ Stores & Cat-‘A’ spares will be the same as mentioned in chapter-VIII(Contract).**

**133. Pre-vetting of Tender Enquiry /RFP by IFA**

**The following points will be seen during pre-vetting of Tender Enquiry /RFP by Accounts Officer attached to BRO Unit/Formation as an IFA:-**

- a) Nomenclature, specification and quantities of stores have been mentioned correctly.
- b) Eligibility criteria for submission of Tenders/Quotations has been clearly mentioned in the Bidding documents/Tender Enquiry/RFP;
- c) Specific authority to whom the Tender documents/Biding documents /RFP are to be addressed has been correctly mentioned in the Bidding documents/Tender Enquiry/RFP;
- d) Mode of submission of Tender documents should be correctly spelt out in the Bidding documents/Tender Enquiry/RFP;
- e) the amount of Earnest Money/Bid security, mode of deposit, last date for submission of Bidding documents/Tender Enquiry/RFP, Bid validity has been clearly mentioned;
- f) Tender opening date , time & venue have been clearly mentioned;
- g) that the tenderers have been given reasonable time of at least 14-21 days to submit responsive Tenders/Quotations;
- h) Expected date of delivery has been mentioned;
- i) Payment term and name of Paying Agency has been clearly spelt out in the Bidding documents/Tender Enquiry/RFP and clear instruction for providing Bank Account No & other particulars for making E-payment has been given;
- j) That Instruction to the Bidder has been issued for providing the following information :-
  - (a) Proper TIN No. allotted by Sales Tax Deptt. is to be prominently shown in the quotation.
  - (b) The rates are to be quoted both in words as well as in figures.
  - (c) Taxes and Rates wherever applicable should be clearly exhibited in the Bid/Quotation viz., C.S.T, G.S.T, Octroi & excise duty etc.
  - (d) PAC certificate/OEM’s Certificate/ any other certificate that may be peculiar to the procurement is to be attached with Bidding Documents/RFP/Quotations.
- k) FOR and name of the consignee is clearly shown on the Bidding documents/Tender Enquiry/RFP;
- l) That the clause regarding liquidated damages has been incorporated.

**134. Preparation of Draft Supply Order: -**

After preparation of CST and ranking of offers is done properly, a draft supply order will be prepared by the executive authority in the name of L-1 bidder and submitted to Accounts Officer alongwith the procurement proposals for pre-vetting the same.

**135. Financial concurrence for Procurement Proposals**

All the procurement proposals will be scrutinized to see that:-

- (a) That the proposals have been initiated against a sanctioned Job;
- (b) The administrative approval has not lapsed;
- (c) That Technical sanction has been issued by the competent Engineering authority and specific provision for the proposed stores has been catered for in the TS;
- (d) The quantities of stores are within the scope of provision catered in the Technical Sanction both in terms of quantities as well as amount;
- (e) That acceptance of proposed procurement of stores would not result exceeding the Adm Approval amount beyond the permissible limit;
- (f) That the procurement action has been initiated based on Approved Annual Resource Appreciation or against any special demand based on functional requirement during the execution of Job(s);
- (g) That sufficient budgetary support is available against the Job under which stores are proposed to be procured;
- (h) That the powers for procurement of stores are not exceeded the limits delegated to CFA's;
- (i) That the proposal has not been splitted to bring the amount within the financial power of lower CFA;
- (j) the tenders have been opened on the date & time stated in the RFP/TE approved by the accepting officer and that the officers appointed by the accepting officer to open the tenders have signed the certificate of opening of tenders over their dated signature;

**136. Scrutiny of Comparative Statement of Tender: -**

Procedure and points to be seen during pre- Scrutiny of Comparative Statement of Tender will be the same as mentioned in Chapter-IV (Contract)

**137. Pre-vetting of Draft Supply Order:-During pre-vetting of Draft Supply Order it will be seen that;**

- a) Name and address of the L-1 Bidder has been correctly mentioned;
- b) Schedule of stores has been correctly prepared interalia stating the Specification/Nomenclature & , Quantities of stores and Rate(s);
- c) Total value of the supply order has been correctly worked out considering the element of Taxes and rates as applicable;
- d) The amount of Draft Supply Order tallies with the amount quoted by L-1 as per CST;
- e) The total amount has been shown both in words as well as in figures;
- f) Taxes and Rates wherever applicable should be clearly exhibited separately in the Draft supply order viz., C.S.T, G.S.T, Octroi & excise duty.
- g) Delivery date is clearly indicated and reasonable time has been allowed to the supplier to supply the stores;
- h) FOR and name of the consignee is clearly shown on the supply order.
- i) In case of repair orders, a disposal of retrieved material is clearly indicated.



- j) In the case of repair orders, the warranty clause is clearly spelt out.
- k) In case of rate contract, freight clause from factory premises to the consignee is clearly shown.
- l) The clause regarding liquidated damages is incorporated.
- m) The Fall clause, clauses for repeat order, clauses for Risk and Purchase ,warranty clauses etc. wherever applicable has been suitably incorporated in the Draft Supply Order;
- n) Payment term and name of Paying Agency has been clearly spelt out in Draft Supply Order and clear instruction for submitting mandate form for making E-payment alongwith following documents have been given;
  - (i) An ink-singed copy of the Supplier's Bill;
  - (ii) An ink-signed copy of the Commercial Invoice;
  - (iii) A copy of the Supply Order with UO No. and date of IFA's concurrence, where required under delegation of financial powers.
  - (iv) CRVs in duplicate
  - (v) Inspection note
  - (vi) Relevant documents/proof of payment in support of the claim for statutory and other levies, such as Excise duty challan, Customs duty clearance certificate, Octroi receipt, proof of payment for EPF /ESIC contribution with nominal roll of beneficiaries, etc., as applicable
  - (vii) Exemption certificate for Excise duty/Customs duty, if applicable
  - (ix) Guarantee/Warranty Certificate
  - (xi) DP extension letter with CFA's sanction, UO No. and date of IFA's concurrence, where required, indicating whether extension is with or without LD
  - (xii) Details for electronic payment as per mandate form given in Form DPM-11, if these details are not incorporated in the Supply Order/Contract or in case there is a change in these details
  - (xiii) User acceptance
  - (xiv) Any other document/certificate that may be provided for in the supply order/contract.
- o) Job No and Head of Accounts are clearly mentioned in the Draft Supply Order and if more than one Job is involved, apportionment of amount has clearly been shown.

**138. *Procedure for communicating Financial Concurrence by the IFA will be the same as mentioned in para-87 of Chapter –IV (Contract)***

**139. Scrutiny of Supply Order**

*Once the procurement proposal is concurred and DSO pre-vetted by Accounts Officer attached to BRO Unit/Formation, the same will be submitted to CFA for according approval/expenditure sanction to the procurement proposal. A final supply order will then be prepared in favour of L-1 Bidder and copies of the same will be submitted to Accounts Officer for final scrutiny alongwith the original case file/procurement proposal and the Contingent Liability Register.*

*On receipt of final Supply Orders the following action will be taken by the Accounts Officer:-*

- (a) *It will be seen that:*
- (i) *The supply order No. has been allotted in chronological order.*
  - (ii) *The date of issue and delivery date has been clearly mentioned;*
  - (iii) *All corrections/amendments made in the DSO have been correctly incorporated in the final supply order;*
  - (iv) *The amount of supply order, Job No(s) and other terms and conditions mentioned in the DSO agrees with those mentioned in the final supply order.*
- (b) *After exercising the general scrutiny of the supply order as above , all the copies will be returned to executive authorizes duly embossing with the seal 'scrutinised' to issue the same forthwith. The concerned authority will sign all the copies of supply order and endorse a ink signed copy of the same to the AO (P)/AO TF for record, reference and necessary action.*
- (c) *On receipt of copy of supply order, the concerned dealing staff will enter the relevant records in the 'Supply Order Register' and placed in jacket.*
- (d) *It will ensured by the AO (P)/AO TF under his token signature that the necessary entries have been made in the 'contingent Liability Register'.*

*[Note:-A chronological No is to be allotted to each supply order for its identification during the currency of a particular financial year starting from Sl No. 01(one)]*

**140. Post contract management on account of procurement of Cat-'B' stores & Cat-'A' spares through Supply Order:** - Procedure for issue of Amendment, grant of time extension etc. will be the same as mentioned at Chapter-IV (Contract).

**141. Consultation with IFA:** All amendments to contracts/Supply orders, which have financial implications, including short closing and delivery period extensions (with or without LD) should be approved by the CFA in consultation with the IFA, where the original contract/supply order was placed with the concurrence of integrated finance.

**142. Amendments of Minor and Non-financial Nature:** Amendments of minor nature concerning Drawing No., Part Nos., etc., which do not have financial implication, may be approved by an authority one step below the contract approving authority, if such authority is specifically authorized by the CFA.

**143. DELIVERY PERIOD**

Timely delivery as per the delivery period (DP) stipulation in the Contract/Purchase Order is one of the most important procurement objectives as timely availability of items is vital, particularly for the department of defence. The stores are considered to have been delivered only when these are handed over to the consignee after due inspection by the designated inspecting agency. Most contracts stipulate door delivery at the consignee's end by road. In some cases, the stores are also despatched by rail, in which case the delivery is deemed to have been made on receipt of RR and inspection note. In certain cases where the contractor offers stores for inspection during the last few days of contract DP or on the last day of the contract DP, the inspector can inspect the store and sentence it as per standard franking clause.

[As per the standard franking clause, the fact that the stores have been inspected after the delivery period and accepted by the inspectorate does not bind the purchaser, unless at his

discretion he agrees, to accept delivery thereof. The stores are accepted without prejudice to the right of the Purchaser.]

On receipt at the consignee's premise, the stores are checked for ascertaining the correctness of quantity, quality and documents. In case the stores are found deficient in any way, the consignee has the right to reject the stores even if these were inspected and cleared by the inspector.

When the supplies do not materialise by the stipulated supply order delivery date, the purchaser has the option of

- a) Extending delivery date.
- b) Re-fixing delivery date.
- c) Cancel the Supply Order and repurchase un-delivered quantities.

For deciding on these options the CFA has to balance the time factor required for making repurchase and whether the supply can be arranged earlier than the period of extension sought for at cheaper rates from alternative sources and in the latter case whether the purchaser can reasonably wait to take advantage of lower trend in prices. Extension shall be granted only where the CFA is convinced that supplier would come forward during extended DP. Detailed instructions are contained at chapter 12 of DGS& D Manual 1998.

**144. Acceptance of Excess or Short Deliveries:** There may be occasions when excess or short supplies are made by the vendors due to various reasons like, exact multiples of the standard units of measure, or where it is difficult to mention exact weight in case of steel plates etc. A clear indication should be made in the RFP if this clause is to be applied in any particular case. These variations in supplies may be accepted with the approval of CFA, subject to the value of such excess/short supplies not exceeding 5% (five percent) of the original value of the contract. CFA will be determined with reference to the value of the original order plus excess/short supply.

**145. Imposition of LD While Granting Extensions:** While granting extensions of delivery period on an application of the contractor, the letter and spirit of the application should be kept in view in fixing a time for delivery and it must be decided while granting extension whether it would be with or without imposition of Liquidated Damages.

**146. LIQUIDATED DAMAGES (LD):-**

**146.1** Compensation of loss on account of late delivery where loss is pre-estimated and mutually agreed to is termed as the Liquidated Damage (LD).

**146.2 Quantum of LD:-**

As a general rule, if the contractor fails to deliver the stores/service or any instalment thereof within the DP or at any time repudiates the contract before expiry of such period, the CFA, without prejudice to the right of the purchaser to any other remedy for breach of contract, may recover from the contractor a sum equivalent to 0.5% of the prices of any stores which the contractor has failed to deliver within the period agreed for delivery in the contract, for each week or part thereof during which the delivery of such stores may be in arrears, where delivery thereof is accepted after expiry of the aforesaid period. The total damages shall not exceed value of 10% of undelivered goods. The LD cannot exceed the amount stipulated in the contract.

**146.3 Waiver of LD:-**

There could be cases when the delay in delivery was due to reasons not within the control of the supplier or when the supplier cannot be held responsible for the delay in delivery. In such cases, the CFA may consider waiving off the LD with the concurrence of IFA. However, in such cases, adequate reason must be recorded to justify such a waiver of LD.

**147. Force Majeure**

**147.1** Wherever considered necessary, this clause may be included in the Tender Enquiry /RFP . Neither party shall bear responsibility for the complete or partial non-performance of any of its obligations (except for failure to pay any sum which has become due on account of receipt of goods under the provisions of the contract), if the non-performance results from such Force Majeure circumstances as Flood, Fire, Earthquake and other acts of God, as well as War, Military operations, blockade, Acts or Actions of State Authorities or any other circumstances beyond the control of the parties that might arise after placing the supply order.

**147.2. Intimation regarding Force Majeure:** The party for which it becomes impossible to meet obligations under this contract due to Force Majeure conditions, is to notify in written form the other party of the beginning and cessation of the above circumstances immediately, but in any case not later than ten days from the moment of their beginning.

**147.3 Certification of Force Majeure:** Certificate of a Chamber of Commerce (commerce and Industry) or other competent authority or organization of the respective country shall be a sufficient proof of commencement and cessation of the above circumstances.

**147.4 Extension of Time due to Force Majeure:** In such circumstances, the time stipulated for the performance of an obligation under the contract is extended correspondingly for the period of time of action of these circumstances and their consequences.

**148. ADVANCE PAYMENT**

Normally no advance should be offered in the TE/RFP. However, if it is decided to provide advance payment, the percentage should be incorporated upfront in TE/RFP & could be upto the percentage laid down in Rule 159 (1) of GFR-2005 with Bank Guarantee. Advance percentage exceeding 15 % would require approval of FA (DS) & Defence Secretary.

**149. PAYING AUTHORITY**

The AO (P)/ AO TF is normally the paying authority for most supply orders of local purchasers. Payment should be made within 7 days in respect of bills supported by requisite auditable documents. Consolidated observations, if any should be forwarded within 3 working days by paying authority to the CFA. Piece meal Objections/Observations should be avoided.

**150. E-Payment:-**

It will be mandatory for the suppliers/vendors to indicate their bank account numbers and other relevant e-payment details so that payments can be made through ECS/NEFT/RTGS mechanism instead of payment through cheques. A copy of the model mandate form prescribed by RBI to be submitted by suppliers/vendors for receiving payments through ECS is given in Form DPM-11. The details given in the mandate form should also be incorporated in the supply order/contract..

**151. Liability on Account of Taxes etc in the Event of Grant of Extension of Delivery Period:**

While granting extension of delivery period, any increase in the taxes and levies would not be payable, unless the supply order specifically provides for it or it is expressly agreed to with the concurrence of the AO(P)/AO TF. The Contract price indicated in the supply order should be exclusive of all taxes, duties, levies of Central / State authorities, as applicable at prevailing rates under the extant Government policy .Element of taxes, duties, levies etc. is to be shown separately and total amount of supply order will be considered for determining the CFA. Any increase in rates during the period of contract/within delivery period of Supply Order shall be paid extra at the time of invoicing based on submission of documentary proof of payment. The CUSTOMER reserves the right to deny any increase in taxes, duties, levies, etc. for the extended period of date of delivery except grant of time extension on 'Force Majeure' .In case the supplier quoted the rate(s) inclusive of all taxes and levies, in such cases the increase in taxes, duties, levies, etc. will not be admissible even if such increase occurs during the period of contract/within delivery period of Supply Order.

**152. Repeat Order and Option Clause**

**152.1** Provision for repeat order and option clause should not be made as a matter of course in the RFPs/Tender Enquiries as these clauses have an impact on price. Either or both these clauses may be provided in the RFP/Tender Enquiries only in exceptional circumstances, where the consumption pattern is not predictable, with the stipulation that while exercising one or both these clauses the overall ceiling of fifty percent of the originally contracted quantity will not be exceeded. Repeat Order and/or Option Clause may be exercised more than once, provided altogether these orders do not exceed 50% of the original order quantity.

**152.2 Option Clause**

The purchaser retains the right to place orders for additional quantity up to maximum of 50 % of the originally contracted quantity at the same rate and terms of the contract. Such an option is available during the original period of contract provided this clause has been incorporated in the original contract with this supplier. Option quantity during extended DP is limited to 50% of balance quantity after original Delivery Period. Option clause can be exercised with the approval of CFA under whose powers total value of supplies of original contract plus 50 % option clause falls. This option is normally exercised only when there is no downward trend in prices as ascertained through market intelligence. CVC in their letter-dated 03.06.2004 has also reiterated the need to look at the downward trend before exercising option clause. In case of single vendor OEM, option clause should be normally operated up to 50 % subject to there being no downward trend. However, in multi vendor contracts, great care should be exercised before operating option clause upto 50 %.

**152.3 Conditions governing Option Clause:** Against an outstanding indent for which acceptance of necessity has been approved by CFA, it may be advantageous to the Purchaser to exercise the option clause in accordance with the terms and conditions of contract. The option clause may be exercised on approval of the CFA, within whose powers total value of original supplies plus value of the option clause falls, in consultation with IFA, where applicable as per the delegation of financial powers, during currency of the contract. It should be ensured that there is no downward trend in the market prices. No fruitful result will accrue by floating fresh RFP when items are urgently required. If the contract also contains the repeat order clause, it may be kept in mind while placing order under the option clause that the total quantity under the option clause and the repeat order cannot exceed fifty percent of the originally ordered quantity.

**152.4 Repeat Order:** Wherever considered necessary, provision may be made in the RFP and the contract for Repeat Order. A Repeat order against a previous order may be placed at the same

cost and terms and conditions as per the original order/contract with the approval by the CFA and concurrence of integrated finance, wherever required as per the delegation of financial powers.

**152.5 Conditions Governing Repeat Order:** A Repeat Order may be placed subject to the following:

- (a) Items ordered against the previous order had been delivered successfully.
- (b) Original order should not have been placed to cover urgent/emergent demand.
- (c) Repeat Order is not placed to split the requirement to avoid obtaining the sanction of the next higher CFA.
- (d) The original order should have been placed on the basis of lowest price negotiated and accepted by CNC, and not on the basis of delivery or any other preference.
- (e) The firm is prepared to hold the same prices and terms & conditions including delivery schedule as per service requirement
- (e) There is no downward trend in the price of the item. (A clear certificate should be recorded to that effect.)
- (f) The requirement is for stores of identical nature/ specifications, nomenclature etc. Minor improvements in spec(s) or phasing out of products due to obsolescence should not be precluded from the purview of repeat order but this aspect should be very carefully examined from the point of view of interchange ability of the product offered as an improved substitute.
- (g) The repeat order is to be placed within six months from the date of completion of the supply against the previous order and it should be placed only once.
- (h) The repeat order quantity is to be restricted to a maximum of 50% of last order quantity in case of indigenous and foreign procurement, where the contract does not also include the option clause. In case of orders for small quantities (1 to 7), the Repeat Order quantity may be rounded off to the next whole number.
- (i) This provision may be exercised in case of PAC/Single vendor OEM also. However, care should be taken before exercising this provision in multi-vendor situation.
- (j) Where the contract also includes an Option clause, Repeat Order may be placed only for such quantity, which, along with the quantity for which Option clause may have already been exercised, does not result in the total quantity under the Option clause and the Repeat Order exceeding 50% of the originally ordered quantity.
- (k) The CFA will be decided taking into consideration the value of the originally ordered quantity and the Option clause/Repeat Order quantity.

**153. Warranty and Claims:** Wherever considered necessary, warranty clause may be included in the Tender Enquiry /RFP All stores to be supplied should be free from all defects and faults in material workmanship and manufacture. They should be of the highest grade and consistent with the established and generally accepted standards for material of the type used and in full conformity with the specifications, drawings, or samples and shall, if operable, operate properly. The Seller shall be bound to furnish a clear written warranty regarding the same. In the event of the ultimate consignee in India not finding the stores in accordance with the order, the Seller will be required to replace them free of cost inclusive of all freight and handling charges. Such replacement will be done within ninety days of the claim report raised by the purchaser. These standard conditions will also apply in respect of replaced stores. This warranty shall remain valid for eighteen months after delivery or twelve months after their arrival at the ultimate destination in India, whichever is earlier, or as specified in the contract.

#### **154. Risk & Expense Purchase**

**154.1** Risk and expense purchase clause may be included in the RFP and the Supply order, if considered necessary. Risk and Expense purchase is undertaken by the purchaser in the event of the supplier failing to honour the contracted obligations within the stipulated period and where extension of delivery period is not approved. While initiating risk purchase at the cost and expense of the supplier, the purchaser must satisfy himself that the supplier has failed to deliver and has been given adequate and proper notice to discharge his obligations. Whenever risk purchase is resorted to, the supplier is liable to pay the additional amount spent by the Government, if any, in procuring the said contracted goods/ services through a fresh contract, i.e. the defaulting supplier has to bear the excess cost incurred as compared with the amount contracted with him. Factors like method of recovering such amount should also be considered while taking a decision to invoke the provision for risk purchase.

**154.2. Risk and Expense purchase clause not mandatory:** Risk purchase at the cost and expense of the supplier may not always be a practical proposition as it may not be feasible to enforce recovery without legal action. This clause is rarely invoked in case of import contracts for this reason. In such cases where the item is of proprietary nature or there is only one qualified firm to supply the items and there is a remote possibility of procuring the same item from an alternative source, it will be essential that instead of having risk and cost clause in the contract, the contract should have performance guarantee clause to cover any such default.

**154.3 Alternative remedies to Risk & Expense Purchase Clause:** In case of foreign contracts, risk and expense clause is generally not applicable. The other remedies available to the purchaser in the absence of the Risk and Expense Clause are as follows:

- (a) Deduct the quantitative cost of discrepancy from any of the outstanding payments of the supplier.
- (b) Avoid issue of further RFP's to the firm till resolution of the discrepancy.
- (c) Bring up the issue of discrepancy in all meetings with the representative of supplier.
- (d) Provide for adequate Bank Guarantee to cover such risks.
- (e) In case of foreign contracts, finally approach the Government of the Supplier's country through the Ministry of Defence, if needed.

#### **155. Transfer of stores:-**

In Border Roads the Transfer of stores when necessary may be ordered by Chief Engineer between projects in his area. Transfer between projects under different Chief Engineers will be ordered by the D.G.B.R. Transfer of Surplus stores under the following circumstances will be made through TIV duly priced, taking into account all the overhead charges and duly Pricing Checked by the concerned AO (P)/AO TF through effective Transfer Entry.

- (i) Surplus Stores due to Abandonment of Project,
- (ii) Surplus Stores due to Foreclosure of Jobs,
- (iii) Surplus Stores after Physical completion of a Job.

Transfer Issue Voucher (TIV) for the above purpose will be prepared in the same manner as Issue Vouchers mentioned in Para 21.1 of IAM (BR).

#### **156. Transfer of Obsolete stores.**

It will be seen that stores transferred to these categories have been declared as such by the competent authority and are accounted for in a separate ledger.

**156.1. Forwarding of Documents by Issue units**

The issue units will forward the following documents to the AO (P)/AO TF. These documents will be sent under a skeleton list:

- (a) Two copies of transfer vouchers on account of stores transferred to other platoons under units, etc. and
- (b) One copy each of issue (or expense) vouchers and or receipt vouchers pertaining to internal transactions viz final issues and final receipts.

**157. Local Purchase of Fresh Rations, Fuel, Medical Supplies etc.**

**157.1** Requirements of ration articles, medical stores and hygiene chemicals will normally be drawn from the Defence Services. Local purchase of fresh ration, fuel, medical supplies and hygiene chemicals may, however, be made by the authorities in BRO to the extent of respective delegation of financial powers.

**157.2** The local purchase will be undertaken only where ASC contracts operating in the area do not provide for delivery at the places in which units and formations (including sub-units and detachments) are working or when Composite Platoons cannot supply a particular unit daily with fresh supplies owing to distance, dislocation of communications due to landslides weather conditions or other local factors. Medical stores may be similarly purchased when they are urgently required or when they are not available with the army sources.

**157.3** Task Force Commanders may, however, resort to local purchase of firewood for cooking, warming and drying purposes where the local market rates are cheaper than ASC rates provided such a local purchase does not infringe the provisions contained in ASC contracts in the area. Transportation charges, if any, in both cases will be taken into account while working out the cost of procurement of the item for the purpose of comparison.

**158. Repairs to Equipment through trade**

The powers for acceptance of contracts for repairs through trade, to vehicles and equipment have been vested in various authorities in BRO are as per *Border Roads Development Board letter No.BRDB.04/696/2007/BEA/21801/ PC/DGBR/TPC dated 27th November, 2007 as amended from time to time.*

**158.1.** The financial powers so delegated represent the value of any one repair order placed for any one type of equipment/vehicle, including the cost of all spares/stores, if any used by the contractor.

**158.2.** The station at which repairs may be carried out will be decided by the authority accepting the contract.

**158.3. The following further points will be seen:**

- (a) Repairs through trade will be restricted to engine, assemblies etc. or parts of the body. The entire equipment will not be sent.
- (b) A certificate will be endorsed at the time of placing contracts by the authority accepting the contracts that the repairs cannot be carried out either in the Field or Base Workshops. If the reason is the expeditious availability of the item after repair, it will be certified by the authority that repair through contract is inevitable.



- (c) Where repairs are ordered on specialist firms, the rates will be approved by the DGBR.
- (d) Repair items will be inspected before they are taken over, by a Board of three members, the senior member being an executive engineer (Mechanical) or an EME Officer not below the rank of Major. The Board will certify that the repairs have been satisfactorily carried out in accordance with the conditions of the contract. When repairs by contract are carried out at stations where officers of Border Roads Organization are not available for constituting the Board, the Army Authorities (EME) will be requested to make available the services of suitable Army officers from the local station or nearby places for inspection of the equipment.
- (e) Expenditure will be kept within the allotment for works/operation of Base Workshops.

\*\*\*\*\*

**Para-159 to 165: Blank**

**Chapter: - VI****BRO BUDGET AND CASH ASSIGNMENT****Section-I: BRO Budget****166. INTRODUCTION:**

As per provisions of Article 112(1) of the constitution, the finance ministry shall arrange to lay before both Houses of the Parliament, an Annual Financial Statement, commonly known as the “Budget” showing the receipts and expenditure of the Central Govt. in respect of a financial year. The provisions for preparation, formulation and submission of budget to the Parliament are contained in Articles 112 to 116 of the Constitution of India. The Ministry of Finance, Budget Division, shall issue guidelines for preparation of budget estimates from time to time. All the Ministries / Departments shall comply in full with these guidelines.

**167. PRINCIPLES:**

The following principles of financial discipline should be observed:

- ❖ All money received by and on behalf of Govt. either as dues of Govt. or for deposit, remittance or otherwise shall be brought into account without delay.
- ❖ No authority may incur any expenditure or enter no any liability involving expenditure or transfer of money for investment or deposit from Govt. account unless such expenditure or transfer as the case may be, has been sanctioned by general or special orders of Govt. or by any authority to whom power has been delegated in this behalf.
- ❖ Every officer incurring or authorizing expenditure from public money should be guided by high standards of financial propriety as laid down in Rule-6 of FR Part-I, Vol-I. Every officer should also enforce financial order and strict economy at every step and see that all the financial rules and regulations are observed, by his own office and by subordinate Disbursing officers.
- ❖ The Demands for the Grants to be presented to Parliament shall be for the gross amount of expenditure to be incurred and shall show the recoveries to be taken in reduction of expenditure separately by way of footnotes.
- ❖ Pending the completion of the procedure for passing of the budget, the Finance Ministry may arrange to obtain a vote on account to cover expenditure for one month or a longer period, if necessary.
- ❖ VOTE ON ACCOUNT will not be utilized for expenditure on a “NEW SERVICE”
- ❖ Department of the Central Govt. shall surrender to the Finance Ministry, before the close of the financial year, all the anticipated savings noticed in the Grant of Appropriation.
- ❖ Primary Units of Appropriation shall be re-appropriated with the permission of Finance Ministry.
- ❖ Supplementary Grants may be obtained for any service in a financial year if the amount provided for is insufficient for the purpose.

**168. BRO BUDGET:**

- 168.1.** BRO is mainly entrusted with the responsibility for execution of GS works, which comprises construction of Roads and Bridges and maintenance of existing Roads in Border Areas as per requirement of Army for their movement in Border Areas.

**168.2.** In addition, BRO has been executing agency works of MOD, MEA, MHA, NEC & PSUs and some other state Govts .

**168.3.** BRO has three sources of Budget as under:-

- ❖ **GS FUNDS** :- Provided by MORT&H under Grant No 81
- ❖ **AGENCY FUNDS** :- Provided by MORT&H, and other Central Ministries and Departments.
- ❖ **DEPOSIT FUNDS** :- Provided by State Govts, Autonomous bodies and private parties

**169. GS FUNDS:**

**169.1** Budget Estimate is prepared by DGBR as per approved plan of work (Approved by BRDB) on the basis of requirement of GS. This estimate is routed through FA MOD (who is the Finance member of the BRDB) to Min. of Finance and as approved by MOF the estimate is forwarded to FA, MORT&H for inclusion in their demand for grants.

**169.2.** Since this requirement of work services are for general staff & plan of work is not included in the Plan Funds, so the funds are provided under non-plan expenditure. These Funds are provided under four Major Heads out of which three Major Heads are categorized as revenue expenditure while the fourth one is the capital expenditure.

**169.3.** These Major Heads are as under:-

MH-3451	Secretaries Economic Services, Salaries and other related to Sectt. BRDB and HQrs DGBR
MH-3054	Roads and Bridges. This head caters for maintenance of National Highways, minor works, aid to Foreign Govts etc.
MH-4076	Construction of Married Accommodations, other than married accommodation, Rohtang Tunnel Project and allied work, Construction of China Study Group Roads
MH-5054	Capital outlay on roads and bridges. This head caters for construction on national highway, acquisition of capital equipments, ground Estt. etc.

**170. ALLOTMENT OF FUNDS**

**170.1.** Based on the projected Budget Estimate by Ministry of Road Transport and Highways(MORT&H) and other Ministries for Grants for GS and Agency works and the funds deposited by other departments/agencies, RE/BE discussions are held with Projects at HQ DGBR during December-January of the current financial year. Targets for the ensuing financial year and the subsequent two consecutive financial years are planned and fixed for each project. On finalization of the RE/BE discussions, the physical targets and budgetary support Major Head/detailed Head Wise and State wise are intimated to the Projects.

**170.2.** On voting and passing by the parliament of the Budget Estimates projected by various Ministries under their Demands of Grants and its conversion as an Appropriation Act, on consent by the President of India, bulk allotment of funds are received in the form of Budget allotment from the Ministries. In addition to these allotments, the BRO also gets cheques/drafts for the execution of Deposit Works for the State Government and other Government and Semi-Government departments and autonomous bodies. These allocations are received under different Major Heads of Account.

**171. PROVISION OF FUNDS UNDER MAJOR HEADS**

171.1. The Major Head under which funds are received and expenditure are incurred in Border Roads Organisation are given below:

Description of Heads	Major Head	Scope of Work Covered
Expenditure (Revenue) Defence and Others - Roads and Bridges	3054	Expenditure on National Highways, Strategic Border Roads, Minor Works on Maintenance of Roads, Charges paid to other Government in connection with these work, Construction of Roads and its maintenance and payment of Bhutan Compensatory Allowance  (Authority: Page 53 &54 of RDR Pamphlet)
Expenditure (Revenue): Defence and Others -Secretariat Economic Services (Revenue)	3451	DGBR & Secretariat BRDB Establishment.  (Authority: Page 56 of RDR Pamphlet)
Expenditure (Capital Account): Defence and Others- Capital outlay on Defence Service General Service	4076	Construction of Married Accommodations, other than married accommodation, Rohtang Tunnel Project and allied work, Construction of China Study Group Roads.  (Authority: Page 271 of Classification Hand Book)
Expenditure (Capital Account): Capital outlay on Roads and Bridges	5054	Expenditure on Machinery and Equipments, Special Accelerated Road Development Programme (SARDP) in North Eastern Region, Works under BRDB (Plan/non-Plan), ground establishment of Chief Engineer (Project)/Static Formations, Cat 'A' stores/spares, Cat 'A' Plant, vehicles and equipment centrally adjusted item.  (Authority: Page 67 & 68 of RDR Pamphlet)
Public Account: Defence and Others--Defence Deposit (not bearing interest)	8444 K	Deposit Works  (Authority: Page 85 of RDR Pamphlet)

**172. APPROPRIATION**

Appropriation of funds means the allotment of a particular sum of money to meet expenditure on a specified work through the annual allocation of funds under a particular budgetary head immediately after passing of the Estimate of concerned Department/Ministry by the Parliament. No new Major Capital Work will commence unless and until such specified allotment of funds is made for that work or project.

**173. WORKS EXECUTED BY BORDER ROADS ORGANISATION**

There are three types of works executed by the Border Roads Organisation:-

- (a) **General Staff (GS) Works** :- These are executed for the Army, as planned and projected by the Ministry of Defence (MOD) through the Military Operation Directorate(MO Dte) for the Army.
- (b) **Agency Works** :- These are executed for the Ministry of Road Transport & Highways, the MOD (Air force & Navy), Army (OP works), other Central

Government Ministries and Central Government Agencies like the North Eastern Council(NEC).

- (c) **Deposit Works:** - These are executed for the state Government, Public Sector Undertakings and Government and Semi-Government Organizations and autonomous bodies.

#### **174. BUDGET ESTIMATE PROPOSAL**

Budget Estimate proposals for allocation and subsequent expenditure in the ensuing year are prepared based on targets assigned by the Border Roads Development Board to the Border Roads Organization. These targets are governed by:-

- (a) The General Staff Perspective Plan duly converted to an Annual Plan for GS works.
- (b) Indication of availability of funds from Ministries and Central Government Agencies for Agency works entrusting the works to the BRO.
- (c) Funds deposited for Deposit works, a pre-requisite before commencement.

#### **175. SOURCE OF FUNDS:-**

- 175.1. GS Works:** For GS Works, funds are provided by the Ministry of Road Transport & Highways Non-Plan Grants based on Projections by the Ministry of Defence. The Budgetary proposals are projected to the BRDB by the DGBR, through the Integrated Financial Advisor (IFA) BR, on the basis of an approved Annual Works plan for a financial year. These fund projections are examined by the Financial Advisor (Defence Services), as the ex-officio financial advisor to the BRDB and forwarded to the Department of Expenditure, Ministry of Finance. On approval by the Department of Expenditure, Ministry of Finance, the budgetary proposals are returned to the Ministry of Road Transport and Highways for inclusion in their demands for grants for the BRDB.
- 175.2. Agency works on Behalf of MORT&H:** - In the case of Agency works undertaken by the BRO, on behalf of the Ministry of Road Transport and Highways the proposed budgetary proposals are progressed by the DGBR to the Ministry of Road Transport & Highways through the BRDB and PCDA (BR), as well as the IFA (BR). These are taken up by MORT&H with the Department of Expenditure, Ministry of Finance. On approval by the Department of Expenditure, Ministry of Finance, these proposals are transmitted to MORT&H for inclusion in their Demands for Grants. The fund allocation is made from Plan Grants.
- 175.3 Other Agency Works:** - For Agency Works undertaken for other Ministries e.g. Ministry of External Affairs, Ministry of Defence (Air force & Navy), Army (OP Works), Ministry of Home Affairs, the budgetary projections are progressed by the respective Ministries with the Ministry of Finance and included in their Demands for Grant, on approval by the Department of Expenditure, Ministry of Finance. The fund allocation is from Non plan grants for the MOD and plan Grants for other agencies.
- 175.4. Deposit Works:** - Works under taken by the BRO, on behalf of the State Government and other Government and Semi-Government departments and autonomous bodies e.g. North Eastern Engineering Power Corporation, North Eastern Council, Bharat Coke Ltd., Coal India Ltd., Vodafone, BSNL etc. are approved for execution by the BRDB based on the budgetary allocation, through deposits, in the form of cheques/drafts made payable to the PCDA (BR) by the department. The deposition of funds in full or in instalments is a pre-requisite, before commencement of execution of work.

**176. SCRUTINY OF FUND ALLOTMENT.**

Once the fund allotment is received from the HQrs. DGBR, it will be ensured by Accounts Officer attached to the BRO Units/Formations that:-

- (i) allotment made by DGBR bears the concurrence of IFA(BR)/PCDA(BR).
- (ii) The source of fund has been mentioned in the allotment letter.
- (iii) head of Account to which expenditure is compliable financially has been correctly quoted.
- (iv) allotment of funds in respect of each road/ work is notified to the subordinate authorities by the DGBR in consultation with the IFA(BR)/PCDA (BR).
- (v) a copy of the allotment letter will be endorsed to the BRDB.
- (vi) the works against which the funds have been allotted are sanctioned by the competent authority and are authorised ones.
- (vii) funds have been allotted to a work or maintenance service before its execution commenced.
- (viii) allotment of funds has been made during the currency of the financial year and not after the expiry of the financial year.

**177. PROVISION OF FUNDS FOR CHARGED EXPENDITURE**

**(i) G.S.Works:-** Anticipatory provision is made for making payment of 'Charged Expenditure' under Major Head 5054, which relate to G.S. works, in the budget of the Border Roads Organization every year. The funds so provided are, however, controlled centrally by the DGBR and these funds will not be sub-allotted by DGBR to any subordinate formation to cover any past or future sanctions and that each sanction accorded by the Competent Authority shall invariably indicate the classification as "charged" to avoid any ambiguity in compilation of the expenditure.

The corresponding code head to which the charged expenditure is to be booked is Major Head 5054 & Code Head 99/069/01

Charged expenditure is to be identified by category prefix 99 to the relevant code head.

**(ii) Agency and Deposit Works:-**

No funds are made available to the BRO by the Agencies concerned in respect of such works for making payment of charged expenditure. Therefore, only provisional payment can be made in such cases. However, for making any such provisional payment also, sanction has to be obtained by the CE (P)/Cdr TF concerned from DGBR, who would issue sanction in individual cases as in the case of G.S. Works, in consultation with PCDA (BR).

**178. PROCEDURE FOR PAYMENT**

**178.1 Charged Expenditure:** As and when any payment, classified as charged expenditure, is to be made, the formation concerned will have to refer the case to HQ DGBR. The case in turn, will have to be referred by HQ DGBR to PCDA (BR) for noting the expenditure after implementation sanction duly concurred by the IFA(BR) is accorded. Thereafter, sanction will be issued by HQ DGBR for the requisite amount, indicating in the sanction that the

amount has been noted by PCDA (BR). A separate sanction is required to be issued in each case. The Officer in-charge of the Accounts Offices will have to ensure that:

- (i) Payment of charged expenditure is made, only after sanction has been obtained by the CE (P)/Cdr. TF from HQ DGBR.
- (ii) The sanction clearly indicates the amount of allotment released and
- (iii) The sanction also indicates that the said amount has been noted by PCDA (BR).
- (iv) The sanction should bear the U.O No. and date of IFA(BR).

**As a general rule, any payment required to be made in satisfaction of any judgment, decree or award of any court or arbitral tribunal is to be treated as ‘charged expenditure’.** No payment on account of “charged expenditure” will be made without specific sanction and allotment of Fund.

*Note: Charge expenditure sanction will be issued by the DGBR, only for GS works. For Agency/Deposit works the expenditure is to be met from the Fund provided or deposited by the Agency concerned only. However, specific expenditure sanction of DGBR is required to make the payment.*

### **178.2 Deposits in Court**

*When Government files an appeal to a higher court against a judgement, decree or award of subordinate court and prays for the stay of execution thereof and, pending the decision of the appeal, it is ordered by the appellate court to deposit the decretal amount as a condition precedent to the grant of a stay order, the payment made in pursuance of the said order is only a deposit and cannot be said to have been made in satisfaction of the decree passed by the lower court. The fact that the court may allow the decree holder to withdraw the amount so deposited by the Government does not alter this position. Consequently, the provision of Article 112(3)(f) of the constitution would not be attracted to such cases. The amount, being in the nature of deposit in the court, would not constitute ‘expenditure’ of Government and should be classified under the head ‘Section T-Deposits and Advances-Part-IV Suspense-Suspense Account’, in the Public Fund Account of India, the debit under the suspense head being cleared after, the amount is recovered as and when the appeal is decided in favour of Government. Where, however, the appeal is dismissed and the decree becomes final, the amount deposited in the court would thereupon constitute payment made to satisfy the decree and, consequently, the debit under the Suspense Head should then be cleared by transfer to the final head, as ‘charged expenditure’ and covered by appropriate provision of funds or, in anticipation thereof, by an advance from the Contingency Fund of India as may be necessary.*

*[Ministry of Finance OM No.F.1 (52)-B/68, dated 31 January, 1969]*

### **179. MONITORING OF APPROPRIATION**

With a view to keep an account of funds placed at the disposal of Chief Engineer/Task Force Commanders under various budget heads, Accounts Officer attached with BRO Units/Formations will ensure that:-

- (i) The works against which funds have been allotted is administratively approved, sanctioned and authorized one.

- (ii) Funds have been specially allotted to a work or maintenance service before execution is commenced.
- (iii) The order is issued by the competent authority.
- (iv) Allotment of funds can be authorized at any time before but not after the expiry of the financial year.( It is intended to cover all the charges, including the liabilities of past years to be paid or adjusted during that year).
- (v) Appropriation and re-appropriation subsequent to the Budget provision made under the orders of the competent authority are posted in Register of Appropriation (IAFW-2244) maintained by the executives.
- (vi) In case further appropriation or transfer of funds or withdrawal from appropriation of a work is approved by the Chief Engineer within his Project, funds are available against detailed heads of account.
- (vii) Allotments are economically spent and that expenditure is spread evenly over the periods during which work is possible.
- (viii) No funds will be expended uneconomically merely to prevent them from lapsing.
- (ix) Funds which are not required for the purpose for which granted has been surrendered as soon as they become available. After the close of the financial year, any unspent balance of the allotments lapses to Government. Therefore, Accounts Officer attached to BRO Units and Formations will keep a close watch on the progress of expenditure and advise the Chief Engineer/Commander TF/Commandant Base Workshop and Store Division suitably for judicious utilisation of funds placed at their disposal.
- (x) Rush of expenditure at the end of the financial year is avoided.

**180. TRANSFER OF FUNDS**

Transfer of funds under the same Major Head of account can be made by the Chief Engineer between various jobs within the Project in consultation with the affiliated Accounts Officer.

Where Transfer of funds has been made by the Chief Engineers between the projects, it will be seen that:

- (a) No transfer is made to allot funds to a work not administratively approved
- (b) No transfer is made to works which would have the effect of exceeding the amount of its Administrative Approval/ Expenditure sanction beyond the permissible limit.
- (c) No transfer is made between projects for which budget provision is made under different major Heads of Accounts.
- (d) No transfer of funds is made between provisions for formations mentioned below in terms of in para 569 BR Regulations.
  - (i) CE's Headquarters ,
  - (ii) Base/ Transit Depots
  - (iii) Base Workshops
  - (iv) Store Divisions



- (e) All transfers of funds ordered by the Chief Engineers have been reported to the Director General of Border Roads who will inform the BRDB and the Ministry of Finance (Defence).

Transfers of funds may also be made by the Chief Engineer in consultation with Director General of Border Roads as between roads in his area provided that funds for maintenance have been allotted for each such road and that the overall allotment is not exceeded. Such transfers will be intimated to the Accounts Officer, the DGBR, PCDA (BR), BRDB and the Ministry of Defence (Finance).

**181. EXCESS AND SAVINGS**

The final cost of any project may exceed by not more than 10% the amount as administratively approved; expenditure may be incurred up to that limit, provided that the scope of the work as indicated in the administrative approval is not deviated from.

**182. Budgetary Control**

For the well being of any organisation, efficient budgetary control and effective resource management are vital. It is the responsibility of executives for effective planning and budgetary control at various level of execution, while at the same time, making the Organisation target oriented and cost conscious. The primary control has to be exercised by the executive authorities to ensure that budgetary provision exists for all past liabilities committed and for fresh liabilities to be incurred during the current financial year. The DAD has to play an important role in this regard as an IFA, as an Accountant and as an Internal Auditor for effectively streamlining the accounting systems and procedures to meet the requirements and need of the BRO. At the time of vetting the procurement proposals, conclusion of contracts, placing of Indents it is to be ensured that the total commitments do not result in an outgo which would exceed the budgetary allocation.

With a view to exercise budgetary control, it is important that full control is exercised at the stage of commitment of expenditure as well as at the time of making payment. It is therefore important that while committing any expenditure by placing Supply Order/Contract or employment of CPL etc. the budgetary provision is kept in mind. Similarly in the case of CP Vrs/Rly Warrants/MC Notes etc., which are actually paid by other agencies like PAO of DGS&D, PAO of embarkation HQrs, PCA(Fys) etc. , the booking of these expenditure to the actual head of account cannot be deferred till a convenient time as actual expenditure has already taken place, thus any delay in their adjustment would tantamount to keeping the expenditure out of voted grants which would create a serious financial situation.

The optimum utilisation of finance is achieved if the following objectives are kept in mind.

- (a) Value for Money
- (b) Financial propriety
- (c) Economy of Effort.

**183. Fundamental Rule of Budgetary Control**

**183.1**

- No item of public expenditure may be incurred unless provision exists in the sanctioned Budget Estimates of the year concerned.
- This is applicable to the nature of expenditure as well as the amount

**183.2 Other Rules of Budgetary Control**

- Most careful supervision over expenditure should be exercised and money should not be spent simply because it is available;
- Even sanctioned expenditure shall not be incurred until funds have been provided;
- Unexpended allotment lapses at the end of financial year and not available for utilisation in the following year
- Money should not be spent in haste or in an ill-considered manner merely to avoid the lapse of a grant

**183.3 Essence of Budgetary Control/Expenditure Control:**

- To achieve economy, efficiency and effectiveness
- To obtain value for money
- To make optimum use of resources
- To ensure accountability and sense of fiscal discipline

**184. Budgetary Control/Expenditure Control at the level of AOs (P)/AOs TF/AO Base Workshop & Store Division.**

The basic emphasis is to achieve the value for money for all expenditure programmes. This quest for 'Value for Money' embraces the question of Economy, Efficiency and Effectiveness the three Es of an expenditure programme. In this context 'Economy' is taken to mean the achievement of a given result with the least expenditure of money, man power or other resources into desired outputs in the most advantageous ratio. 'Effectiveness' on the other hand brings into account the goals or objectives, which the activity in question it is intended to meet. It is in this context that budgetary control is of prime importance. The essential aspects of Budgetary control are:-

- (a) To keep the expenditure within the limit of AA+10% of all sanctioned Jobs.
- (b) To ensure that overall expenditure should be within the provisions of TS for particular Jobs.
- (c) To ensure that no expenditure incurred beyond the scope of budgetary provision for the Financial Year.

**To achieve the above goal the AO (P)/AO TF have to ensure the following:-**

- i) At the time of releasing of Cash Expenditure, it is to be ensured that Funds are available against the relevant Job(s).
- ii) Ensure that Job(s) allocation has been given by the Budget Section after considering the Expenditure already incurred, carry over liabilities if any and committed Liabilities during the current financial year.
- iii) That provisional booking on account of Pay & Allowances of GREF Officers/Personnel has been made as per actual deployment during the month based on last three months average. The final adjustment will be carried out on receipt of QSA's for the respective quarter from the PAO (GREF) and booked as per actual deployment only. Diversion of expenditure on account of P&A/CPL wages from one job to another is a serious financial irregularity and may be considered to be placed under MFAI.

- iv) That provisional pension liability for 6 months including gratuity and leave encashment are not to be booked to any job rather these expenditure are to be booked to the separate Head of Account [MH-2071] and necessary debit (through Defence Exchange Account) is to be raised by the Controller against PCDA(P) Allahabad in time.
- v) That compensation on account of disablement or death are being booked to the Jobs or Ground establishment as per actual deployment only.
- vi) The expenditure on account of Common Service Unit (CSU) and Quality Control(QC) has been booked proportionately against the running jobs only.
- vii) Ensure that all the adjusted expenditure i.e. Expenditure on account of CP Vrs, PI Vouchers, Booking of P&A of Service Officers/Personnel through Capitation rates, MC Notes, Rly Warrants have been adjusted within a reasonable time from the date of receipt of Vouchers or debit. **Departmental Charges are to be booked Quarterly on the basis of Financial progress and not on Physical Progress.**
- viii) It is to be ensured that Proforma expenditures are being booked monthly.
- ix) That no expenditure has been incurred against unsanctioned Job(other than IRMD works under Para-560 of B R Regulations).
- x) In so far as IRMD works under para-560 of B R Regulations are concerned, expenditure may be allowed to be incurred/ adjusted initially for a period of three months, provided the report under para-560 has been rendered. If the AEs are not approved and AA is not accorded **within three months** of the commencement of the IRMD woks, no further expenditure should be permitted to be incurred /adjusted. Pending issue of AA/TS, the Estimates submitted by the executive authority for approval are treated as provisional TS.
- xi) That no expenditure has been incurred without AA/TS.
- xii) That no expenditure has been incurred against a Job without Fund allotment or when allotted fund has already been exhausted. Even sanctioned expenditure may not be incurred without allotment of Fund.
- xiii) That no expenditure has been incurred beyond AA + 10% and scope of TS of a particular Job. Necessary advice may be rendered to executive to initiate RAE on justified grounds.
- xiv) No provisional payment is to be made at the level of Accounts Officer attached with BRO Unit/Formation as the power of making provisional payment rests with PCDA(BR) only. However, under such circumstances the executive authorities may be advised to refer the matter to PCDA (BR) through HQ. DGBR for making provisional payment. Normally no Accounts Office should seek permission directly from PCDA (BR) for making provisional payment.
- xv) For Agency and Deposit works, no expenditure should be allowed to be incurred beyond the amount of AA or the amount deposited/allotted by the Agency, if the latter is less than the amount of AA. Wherever required the Accounts Office should ascertain from the Budget Cell as regards to amount deposited/allotted by the Agencies.
- xvi) Ensure that no electricity duty or any other tax attached with electricity bill on consumption of electricity by the BRO is paid. Wherever the payment has been made to State Electricity Board/Authority, the CE(P)/TF Cdr/OC RCC/OC BCC may be asked to take up the matter with the competent authority for refund of the said amount immediately.

- xvii) No expenditure should be allowed to be booked to the Jobs to which it does not pertain. There have been instances that of expenditure being booked to Jobs under which fund is available although the expenditure does not pertain to that Job(s). The practice is highly irregular and all out efforts should be taken to stop the same forthwith.
- xviii) No T.E. should be operated to transfer the expenditure from one job to another. However, T.E. may be operated to transfer the cost of stores transferred from one job to another with proper recorded supporting details.
- xix) That all TBOs are responded immediately on receipt of debit. Raising of debit through TBOs without prior acceptance by the responding authority should be reported immediately to JCDA (BR) Chandigarh/CDA (BR) Guwahati.
- xx) At the end for the financial year proactive action should be taken by the AO (P)/AO TF/AO Base Workshop & Store Division to obtain the CP Vrs/PI Vrs to minimize the carry over liabilities.
- xxi). That all the OMROs have been adjusted in time and credit have been afforded to correct head of account.
- xxii). That no commitment for Advance Payment/Part Payment has been made. However, under such circumstances the executive authorities may be advised to refer the matter to HQ. DGBR for obtaining sanction from appropriate authority for making advance payment.
- xxiv). That Charged expenditure has been booked against the separate Budget Head allotted by DGBR in the sanction letter itself.
- xxv). All the Govt. Orders/instructions should be implemented to its correct spirit and officer-in-charge of AO(P)/AO TF /AO Base Workshop & Store Division may liaise with CE(P)/TF Cdr/Commandant Base Workshop & Store Division wherever required as regards to its implementation.

**185. FLOW OF EXPENDIURE**

Ministry of Finance mandated that unless 67% of the Budget allocation is spent by December, MOF would consider a cut in the Budget Estimates and restore only 50% of the amount spent upto December for the last quarter of the current financial year. The Accounts Officer attached to BRO Units/Formations is expected to provide timely inputs to the BRO authorities to facilitate proper financial management.

**186. Action to be taken by the Accounts Officer:-**

- Review trend of expenditure at regular intervals
- Render suitable advice to take remedial measure if the trend of expenditure is abnormally high or low
- Intimate the executive authorities as regards to status of expenditure so as to enable them to approach higher authorities for additional allotment with full justification.

**187. WATCHING EXPENDITURE AGAINST BUDGET ALLOTMENTS IN BRO**

- 187.1** The fundamental rule on which the whole system of budgetary control rests is that no item of public expenditure may be incurred unless provision exists to meet it in the sanctioned budget estimates of the year concerned. This rule applies to the nature of expenditure as well as the amounts; in other words the provision in the budget must have been made for the purpose of

meeting the particular kind of expenditure involved. DGBR /CE (P) are vested with limited powers of “re-appropriations” i.e., transfer of funds from one budget head to another, but with this exception, the rule referred to above is absolute. It follows that each individual officer to whom any portion of a grant, provided in the budget to meet a specified class of expenditure, is allotted, is responsible for seeing that the allotment is utilized solely for that class of expenditure and is not overspent and that prior sanction of the Govt. of India is applied for, whenever, in exceptional circumstances, expenditure, which cannot be met from the sanctioned grant, has to be incurred.

- 187.2** The BRO authorities, to whom allotments are made, are primarily responsible for watching the progress of expenditure and for seeing that the expenditure does not exceed the allotment.
- 187.3.** In order to help the BRO authorities (Commander TF/CE (P)/DGBR) the DAD offices are involved in the audit and accounting of BRO and furnish them with monthly statement of receipts and expenditure under different Heads of Account.
- 187.4** It is therefore of the utmost importance that the data compiled by DAD offices should be as accurate and upto date as possible and all transactions arriving in their respective accounting areas are brought to account promptly. This requirement equally applies to transactions which are passed on to them through exchange account or TBOs.
- 187.5** The DAD offices attached to BRO will keep a watch on the progress of expenditure against sanctioned allotments and bring to the notice of the appropriate BRO authority cases in which the progress of expenditure is abnormally heavy or unusually low.
- 187.6.** When cases, as mentioned above, are brought to the notice of controlling authorities, they are required to take prompt action as detailed below:-
- a) Where savings can be foreseen to surrender such portions of the allotment as are not likely to be required for the rest of the year, and
  - b) Where expenditure in the past has been heavy they should regulate their future expenditure so as to restrict it within the sanctioned allotment or to obtain from the higher authorities additional allotment giving full reasons justifying the excesses.
- 187.7** No payment in excess of sanctioned allotments are to be made save in exceptional cases under the personal orders of the PCDA (BR) who may authorize provisional payment at his discretion whenever he is satisfied that the allotment is forthcoming and expenditure sanction will be accorded based on the assurance of executive authority.

\*\*\*\*\*

**Section-II**  
**CASH ASSIGNMENT**

**188. Cash Assignment**

- 188.1** Cash Assignment is a letter of credit in favour of a Disbursing Officer authorizing a particular Treasury Officer/Bank to make payments demanded by him up to the limits specified therein. Certain GREF Officers are authorized to draw cash from the civil treasuries or the Bank for certain specified purposes against cash assignments arranged in their favour by the Principle Controllers of Defence Accounts (BR) on the particular treasuries or the Banks from which the drawings are to be made by them. Defence Cheque Books are supplied to them by the Principle Controllers of Defence Accounts (BR). It will be a running account within each financial year, and the amount can be drawn at any time, if there is credit at balance. A balance unpaid on the last date of the financial year will lapse except those cheques drawn before but paid on a later date after closing of the financial year.
- 188.2** The amount of the assignments in respect of the following authorities competent to hold cash assignments account in BRO is fixed by the next higher engineer authority, in consultation with the PCDA (BR):-
- (a) Chief Engineer.
  - (b) Commander Task Force
  - (c) Officer Commanding Base /Transit Depot
  - (d) Commanding Officer Base Workshop
  - (e) OC Stores Divisions.
- 188.3.** Generally each Cash Assignment holder of BRO will be placed an account with one treasury but where necessary, the assignment may be apportioned between two or more treasuries; in such cases separate Cash Book will be maintained for each Bank/Treasury. The officer will draw against the amount assigned to him exclusively by cheques for which purpose separate cheque books for each treasury concerned will be supplied by the PCDA(BR).
- 188.4** Within the amount so fixed, the assignment will be recouped quarterly by the PCDA (BR) in accordance with the estimate of requirements submitted by the officer. Additional cash assignments may be placed to the concerned authority on application, or as and when need arises.
- 188.5** A record of all transactions out of cash assignments will be maintained on IAFA-277 on daily basis.
- 188.6** The cash assignment will be operated by the assignment holder or a gazetted officer duly authorized by him in this behalf .Cheques will be drawn by the DDO with the concurrence of the Accounts Officer, on the basis of payment authorised by him after exercising pre-audit of various bills & vouchers.

### 189. Procedure for placing demand for Cash Assignment

Based on assigned targets, the Annual Works Plan and the total funds placed at their disposal for the execution of GS, Agency and Deposit works, every Chief Engineer Project /Task Force Commander /Commandant Base Workshop and Store Division initially projects a consolidated monthly demands for cash assignment, before the commencement of the financial year. Subsequently, every Chief Engineer Project /Task Force Commander /Commandant Base Workshop and Store Division places a quarterly demand on PCDA(BR) duly vetted by Accounts Officer for a cash Assignment. From the total funds, the adjusted expenditure i.e. on account of CP Vouchers, deduct recoveries on account of usage rates, departmental charges, pay and allowances, cost of rations and medicines likely to be received from Army authorities are deducted. The net requirement of cash is thus arrived at by the Chief Engineer Project /Task Force Commander /Commandant Base Workshop and Store Division, and submitted to PCDA(BR) duly vetted by the concerned Accounts officer and with the recommendation of next higher Engineer authority. The PCDA(BR) examines the cash requirement with reference to the budget provisions, and accordingly place Cash Assignment in favour of the concerned BRO authorities on Bank on which the Units/Formations are dependant. The procedure to be followed in placement of cash assignment is detailed as under:-

Demand for Cash Assignment for 1<sup>st</sup> Quarter: CA is placed for the first quarter (April to June) based on Vote on Account restricted to 1/6<sup>th</sup> of approved Budget Estimate of the current financial year. Deduction of the elements mentioned above will be made to arrive at the net cash availability.

Demand for Cash Assignment for 2<sup>nd</sup> Quarter: CA is placed for the second quarter (July to September) to the extent of 1/2 of the BE/RE after deduction of the elements mentioned above to arrive at the net cash availability.

Demand for Cash Assignment for 3<sup>rd</sup> Quarter: CA is placed for the third quarter (October to December) to the extent of 3/4<sup>th</sup> of the BE/RE after deduction of the elements mentioned above to arrive at the net cash availability.

Demand for Cash Assignment for 4<sup>th</sup> Quarter: CA is placed for the fourth quarter (January to March) to the extent of balance cash available after deduction of cash assignment already drawn and the elements mentioned above.

### 190. METHOD FOR WORKING OUT NET CASH AVAILABILITY

<b>A. <u>GS BUDGET</u></b>	<b><u>₹ IN LAKH</u></b>
1) Total BE allotment /RE allotment for the year	:
2) Pay & allowances of GOs/GPs/AOs/APs(since the online monthly system has been introduced )	:
3) Deduct Proforma & Deptt. charges	:
4) Deduct carry forward liabilities on account of central purchase of CAT B stores.	:
5) Net allotment { 1-[2+3+4]}	:
6) Deduct adjusted expenditure.	
(a) Cost of Rations received from Army authorities	
(b) Cost of Medicines received from AFMSD	

7) Deduct cash assignment available at the end	:
8) Balance/ Net cash available for expenditure	:
	<b>TOTAL:</b>

**B. AGENCY/DEPOSIT WORKS****₹ IN LAKH**

- 1) Total BE allotment/RE allotment for the year
- 2) Pay & allowances of GOs/GPs/AOs/APs(since the online :  
monthly system has been introduced )
- 3) Deduct Proforma & Deptt. charges
- 4) Deduct carry forward liabilities on account  
of central purchase of CAT B stores of the year
- 5) Net allotment {1-[2+3+4]}
- 6) Deduct adjusted expenditure
- 7) Deduct cash assignment available at the end of the quarter
- 8) Balance/Net cash available for expenditure

**TOTAL:***Care should be taken to see that*

- 1) Placement of CA is only on sanctioned BE/RE.
- 2) Placement of CA not on unsanctioned RE.
- 3) Placement of CA not on anticipated allotment.
- 4) CA can be reduced if expenditure is not found matching.
- 5) Request for additional cash assignment on account of diversion of funds not allowed.
- 6) Request for payment of GPF withdrawal/final pensionary benefits should be projected in advance/included in the cash assignment demand.
- 7) Cash Assignment will not be placed against the unsanctioned Job even where budget allotment is available.

*Note: Any cash assignment likely to be unspent by the end of the financial year must be surrendered well in advance. The unspent amount at the end of the financial year will lapse.*



## **191. CASH BOOK**

**191.1** Every Officer having a cash assignment or imprest or drawing Funds from the Treasure Chest Holder will maintain a cash book on I.A.F.W. 2246. All transactions relating to the receipt of cash or cheques and all payments or disbursements will be entered in the cash book as they take place. The cash book will be maintained by the assignment holder or the officer authorized to operate it. All entries in the cash book will be checked and initiated by him and the Accounts Officer concerned.

**191.2.** Separate cash books will be maintained in respect of:

- (i) Cash assignment.
- (ii) Money drawn from Treasure Chest Holder.
- (iii) Field Imprest.
- (iv) Imprest for petty cash.
- (v) Public Fund Accounts.
- (vi) Postal Remittance Cash Book.

**191.3.** The cash book mentioned at (i), (ii) and (iv) of para-643 of BR Regulations will be maintained in two volumes, each volume recording the transactions for alternative months. The Public Fund Account mentioned at (v) of para 643 of BR Regulations will be maintained on IAFA-811 (Columnar Cash Book) by each unit/formation responsible for disbursement of (i) pay and allowances, other allowances to Defence Accounts Department personnel attached to GREF against cheques received from CDA (ii) final settlement of Provident Fund balances of GREF personnel (iii) the unit allowances like condiment allowance, mess maintenance allowance, amenity grant etc; on receipt from dependent cash assignment holder (iv) bank drafts received on account of pay and allowances of GREF personnel (which do not affect Project Expenditure) of the receiving unit and (v) such other public claims including cost of rations issued on payment, where authorized vide para- 803 BR Regulations which are not to be reflected in the cash assignment book. Public Fund will be deposited with a branch of the State Bank of India. Public money will not be drawn from the bank before it is actually required for disbursement. Public Fund may be deposited in any Nationalized Bank, which has capacity to meet cash requirement at a short notice, in addition to State Bank of India or its subsidiaries, provided that they would not charge banking charges for Government cheques and would also furnish Bank Statements as and when required as is the practice now followed by State Bank of India.

**191.4. Accounts Officer attached to BRO Unit/Formation should see that:-**

- (i) A record is maintained on IAFA 277 (Cash Assignment Register) by the cashier, showing the amount of assignment, daily transactions and the balance.
- (ii) The assignment cash book is maintained in the printed form on IAFA-2246.
- (iii) All transactions relating to receipts and payments are entered on a day to day basis as and when they arise.
- (iv) The cash book will be maintained by the assignment holder or the officer authorized to operate it. All entries in the cash book will be checked and initiated by him and the Accounts Officer concerned.
- (v) Large balances of cash are not kept but are remitted into the treasury or returned to the Treasure Chest Holder, as the case may be, within a period of ten days. In individual cases where it is not possible to remit the balance within the prescribed

period Chief Engineer may permit retention of cash balance upto a maximum period of 20 days.

- (vi) Balance of cash on the 25<sup>th</sup> of each month has been carried over to the next month except in March when the cash book should be closed to nil balance, after remitting the balance of cash on the last day of the month into the treasury. The accuracy of the drawings for the month will be from the duplicate copy of the daily payment scroll or Bank Statement received from the Banks and a reconciliation statement prepared.
- (vii) The total amount for which cheques are drawn between 26<sup>th</sup> of a month to 25<sup>th</sup> of the next month is tallied with the compilation to code head cheques and bills (0/020/81) in the consolidated punching medium prepared for that month.
- (viii) If payment is made to an agent of a contractor it will be seen that the agent holds legal authority on behalf of the firms.
- (ix) The classification recorded in the last column against each cheque entry on the payment side is correct.
- (x) The reference to the vouchers number quoted in the cash book is correct.
- (xi) The amount shown as paid agrees with the amount mentioned in the pay order.
- (xii) The Name of the payee is the same as that on the bill.
- (xiii) The payee has given clear and proper receipt on the bill.
- (xiv) Revenue stamps are affixed in all cases in which they are required by regulations.
- (xv) Receipts are made out for the actual payment on the bill plus the amount of Security deposit deducted, if any;
- (xvi) Signatures of all parties to a contract as recorded in the contract deed have been obtained unless the person signing the receipt holds the necessary power of attorney on behalf of all the parties in which case his signature will be obtained.
- (xvii) The individual entries in the cash book are attested both by the Border Roads Officers and the Accounts Officer concerned;
- (xviii) At the end of the month it will be seen that amount of cash in hand at the end of the month is stated in words and figures and a certificate endorsed by the Cash Assignment Holder or the officer authorized by him that the cash in hand has been counted and found correct.

**191.5** The Accounts Officer will record a certificate to the effect that all the vouchers in respect of the month have been received by him and accounted for in the particular month and that no voucher is left with the BRO executives.

**191.6** Preparation of bank reconciliation statements:-

- (a) When assignment account is kept with banks/banking treasuries; with the information available in daily payment scrolls (ie., cheque number and the amount of each cheque paid by the bank) the BRO officer who draws from assignment will satisfy himself as to the accuracy of his drawings and prepare a monthly reconciliation statement in the following form:-
  - i. Amount of cheques remaining unrepresented on 25<sup>th</sup> of each month (except for the month of March when it will be last day of that month)

- ii. Amount of cheques drawn during the month
- iii. Total \_\_\_\_\_
- iv. Amount of cheques encashed during the month
- v. Balance, i.e. amount of cheques remaining unencashed with details of cheques.

(b) The Accounts Officer should see that the above reconciliation is prepared every month by the assignment holder kept in record duly signed.

**191.7.** Treasury receipts for money deposited into the treasury by other parties are not entered in the cash book but are dealt with separately by the Cashier & concerned Accounts Officer.

**192. IMPREST**

**192.1.** For effecting payments of a petty and urgent nature an assignment holder may be authorized an Imprest of an appropriate sum. The Imprest will be utilized to make payments to casual labour engaged on daily rate of pay and other petty contingent payments upto the limit under delegation of powers.

**192.2.** The Imprest mentioned above will be initially drawn from the cash assignment and recouped at least once a month.

**192.3.** Every Officer having an Imprest will maintain a cash book. All transactions relating to the receipts of cash and all payment or disbursement will be entered in the cash book as they take place.

**193. TREASURE CHEST HOLDERS**

The Border Road Treasure Chest Holders (TCH) will function as a small treasury to hold and supply the requirements of cash to TF Commanders etc. With the growing expansion of Nationalized Banks etc. in the forward areas, provision of TCH with the TF etc. has become redundant. Nevertheless, wherever TCH is still in operation, the following procedures will be adhered to -

- (a) The places where Treasure Chest Holders will be located will be decided by the Chief Engineer.
- (b) The TCH will be located in remote areas where banking facilities do not exist or where the treasuries cannot cope with work relating to supply of funds to the GREF.
- (c) A cash assignment on the nearest civil treasury will be placed in favour of the TCH by the PCDA (BR). The amount of the assignment will be fixed by the Chief Engineer in consultation with PCDA (BR). The PCDA (BR) will supply the TCH cheque books etc. to enable him to draw funds from civil treasury.
- (d) The maximum amount of cash that will be retained at any time by the TCH in his Treasure Chest will be initially laid down by the Chief Engineer in consultation with PCDA (BR).
- (e) Each TCH and the concerned Accounts Office will be furnished by the Chief Engineer concerned with a list of the formations and the names and specimen signature (in duplicate) of the officer of such formation, actually authorized to draw cash from them. Changes in the list will be promptly communicated to the TCH and the Accounts Office by the Chief Engineer.
- (f) Before making payment, the TCH will take all reasonable steps to establish the identity of the payee drawing the amount.

- (g) Officers authorized to draw cash from the TCH will be supplied with Border Roads Cash Requisition Form (Form BRDB No.1). The forms will be treated as security documents and kept in safe custody. Their receipt and issue will be accounted for in a register to be maintained by the TCH.

**194. POSTAL REMITTANCE CASH BOOK**

Postal remittance cash book will be maintained by TCH for free remittance made to the GREF Personnel showing all details therein.

**195. CASH ACCOUNTS**

It will be seen that –

- (a) The TCH will maintain cash book (Form BRDB No (II)) in which all receipts and payments will be entered by him.
- (b) He will also maintain other cash accounts etc. on the lines as detailed in the case of cash Assignment.
- (c) All receipts of cash accounted for in the cash book will be signed by the TCH and all payments will be signed by the Officer receiving the amount in the remarks column of the cash book.
- (d) The payment entries in the cash book will indicate the name and designation of the Officer to whom the amount is paid and will also be supported by Cash Requisitions from the officer authorized to draw the amounts, showing the amounts in words as well as in figures.
- (e) The TCH will balance the cash account after each day's transaction and record the book balance in red ink, in words as well as in figures. He will then count the actual cash in the treasure chest and record the counted cash balance in the cash book with a certificate of counting. Any difference between the two figures should be investigated at once and reported to the Chief Engineer, Accounts Officer concerned and the PCDA (BR) without delay.
- (f) The TCH will submit a balanced account on form BRDB No. II daily to the Accounts Officer concerned, showing the opening balance; cash received during the day and the closing balance and also the certificate of count referred to above.
- (g) Each transaction of receipt and payment will be exhibited separately in the cash account, supported by relevant vouchers. If there are no transactions on any day, a simple report confirming the cash balance of the previous day will be submitted to the concerned Accounts Office.
- (h) In the event of change of a TCH, the cash in his custody will be jointly checked by him and the officer who relieves him. The amount of cash so counted will be recorded in the cash book and signed both by the outgoing and incoming TCH. Handing and Taking over certificate (IAFZ 2081) will specify the cash balance, balance of assignment and the cheque books on the day of handing and taking over. A copy of the handing over/taking over certificates signed by the incoming and outgoing TCH will be forwarded to the concerned Accounts Officer, the Chief Engineer and the PCDA (BR).
- (i) Other procedures regarding closing of TCH account will be followed as stipulated at Para -787 BR Regulations.

**196. FIELD IMPREST**

Filed Imprest is sanctioned by the DGBR to facilitate payments to the Service Personnel/GREF Personnel on account of advance of pay & allowances etc. on Acquaintance Rolls. The scrutiny and adjustment of Acquaintance Rolls and other debit vouchers alongwith the Imprest Account are dealt with in PAO (GREF) as per the procedures outlined in the manual.

\*\*\*\*\*

Para-197 to 200: Blank

## Chapter-VII

### **Financial Accounts**

#### **201. ACCOUNTING PROCEDURES**

**201.1.** Each Accounts Officer (Border Roads) is responsible for the accuracy and efficient working of numerous accounting processes and Financial Account is the outcome of the same. He should keep himself thoroughly acquainted with the progress of receipts and expenditure. He settles accounts with other Accounts Officers and it is his duty to see that proper accounts are kept of all those transactions and due measures are taken for their adjustments without undue delay.

**201.2.** The compilation of accounts of receipts and expenditure of the BRO is done on the computer by the EDP centre of PCDA (BR). For this purpose, the necessary data available in the original vouchers etc. are codified in documents known as Punching Medium. The Punching Medium should be sent by Accounts Officers to the concerned DDP/EDP centre immediately after closing of Cash Book on 25<sup>th</sup> of each month except for the month of March. The closing date of March accounts is notified by HQrs Office separately. There are different types of Punching Medium in vogue in Defence Accounts Department, details of which are given in Defence Accounts Code. However, in the case of Border Roads, a single class-IV Punching Medium (abstract of receipt & charges) incorporating receipt and charges is prepared for the month as a whole. It is therefore, the duty of the Accounts Officers:-

- (i) to collect accounts of all receipts and expenditures in his accounting area.
- (ii) to transfer to other accounting circles, the items of expenditure pertaining to them which originate in his area and adjust in his accounts the items transferred to him by other Accounts Officers. All the transactions are classified by the Accounts Officers under the appropriate classification of heads of accounts. The list of classification heads are given in the Pamphlet entitled "Pamphlet of Revenue, Debt and Remittance head" and "Classification Hand book" of "Defence Services Receipt and Charges". In addition, CGDA also introduces certain heads of accounts with the approval of the appropriate authorities from time to time. Under existing numeric codification of accounting, receipts/expenditure heads have been classified up to Object Head in 15 digits. The six tier classification of transactions is as under:
  - Major Head- 4 digits (Function),
  - Sub-Major Head- 2 digits (Sub-function),
  - Minor Head -3 digits (Programme),
  - Sub-Head-2 digits (Scheme),
  - Detailed Head-2 digits (Sub-Scheme),
  - Object Head-2 digits (primary unit of appropriation).

*Exception:* - Account Code Directory being maintained by the CGA shows that all the heads have not been necessarily classified up to the Object head. Some of the heads have been classified up to Minor Heads only. Some examples are Major Heads 8009, 8011, 8226, 8342, 8444 and 8659.

**202. FORM OF ACCOUNTS****202.1. Main Divisions of Accounts**

**202.2.** Government accounts shall be kept in the following three parts:-

Part-I Consolidated Fund	of India (including Union Territory Administration or of the State or Union Territory Government concerned.
Part-II Contingent Fund	
Part-III Public Account	of India (including Union Territory Administration/Government or of State concerned)

**NOTE:** - There being no separate Public Account in the case of Union Territory Governments, the transactions pertaining to this account shall be booked in the Public Account of the Central Government.

**202.3.** In part I, namely Consolidated Fund, of the accounts, there shall be two main divisions, which have been put into two/three sections. The details are given below in tabular form:—

Part	Division	Section	Scope
Consolidated Fund	Revenue	Receipt heads (Revenue Account)	Deals with the proceeds of taxation and other receipt classed as revenue, and the Section 'Expenditure heads (Revenue Account)' dealing with expenditure met therefrom.
		Expenditure heads (Revenue Account)	
	Capital, Public Debt, Loans etc.	Receipt heads (Capital Account)	Deals with receipts of a Capital nature which cannot be applied as a set off to Capital Expenditure.
		Expenditure heads (Capital Account)	Deals with expenditure met usually from borrowed funds with the object of increasing concrete assets of a material and permanent character. It also includes receipts of a Capital nature intended to be applied as set off to Capital expenditure.
		Public Debts (Loans and Advances etc.)	Comprise of loans raised and their repayments by Government such as, Internal Debt, External Debt of the Central Government, and loans and Advances made by Governments and their recoveries; transactions relating to 'Appropriation to Contingency Fund' and 'Inter-State Settlement'.

**202.4.** In Part II, namely Contingency Fund, of the accounts shall be recorded the transactions connected with the Contingency Fund set up by the Government of India or of a State or Union Territory Government under Article 267 of the Constitution/ Section 48 of the Union Territories Act, 1963.

**202.5.** In Part III, namely Public Account, of the accounts, the transactions relating to Debt (Other than those included in Part I), 'Deposits', 'Advances', 'Remittances' and 'Suspense' shall be recorded.

- (a) The transactions under Debt, Deposit and Advances in this part are such in respect of which Government incurs a liability to repay the moneys received or has a claim to recover the amounts paid, together with the repayments of the former (Debt and Deposits) and the recoveries of the latter (Advances).
- (b) The transactions relating to 'Remittances' and 'Suspense' in this Part shall embrace all merely adjusting heads under which shall appear such transactions and remittances of cash between treasuries and currency chests and transfer between different accounting circles. The initial debits or credits to these heads will be cleared eventually by corresponding receipts or payments either within the same circle of account or in another account circle.

**202.6. Sectors and Sub-sectors of Accounts**

- (a) In Part I—Consolidated Fund, within each of the Divisions and sections of the Consolidated Fund referred to in rule 23, the transactions shall be grouped into Sectors. The Sectors shall be sub-divided into Major Heads of Account, in some cases the Sectors are, in addition, sub-divided into sub-sectors before their division into Major Heads of Account. Each Sector in a section shall be distinguished by a letter of the Alphabet.
- (b) In Part II—Contingency Fund, there shall be a single Major Head and all the transactions met out of the Contingency Fund shall be recorded under it.
- (c) In the case of Part III—Public Account, the transactions shall be grouped into sectors and sub-sectors, which shall be further sub-divided into Major Heads of Account. The Sectors/Sub-Sectors shall be distinguished by letters of the alphabet.

**202.7. Allotment of Code to each Major Head and range of Code Numbers**

**202.7.1** A four digit Code has been allotted to the Major Head, the first digit indicating whether the Major Head is a Receipts Head or Revenue Expenditure Head, or Capital Expenditure Head or Loans and Advances Head or it pertains to Public Account.

**202.7.2.** If the first digit is '0' or '1', the Head of Account will represent Revenue Receipt; '2' or '3' will represent Revenue Expenditure; '4' or '5' Capital Expenditure; '6' or '7' Loans and Advances Head; (4000 for Capital Receipt) and '8' will represent Contingency Fund and Public Account—(8000 for Contingency Fund).

**202.7.3.** Adding 2 to the first digit of the Revenue Receipt will give the Code Number allotted to corresponding Revenue Expenditure Head; adding another 2—the Capital Expenditure Head and another 2—the Loans and Advances Head of Accounts; e.g.

1054 represents the Receipt Head for Border Roads Organisation

3054 represents the Revenue Expenditure Head for Border Roads Organisation

5054 represents the Capital Outlay for Border Roads Organisation Corresponding Loan Head of account is not applicable in Border Roads Organisation which otherwise would be 7054.



**However, Major Head 7610 applicable for Defence and Others including DAD Employees are also applicable for GREF employees.**

**202.7.4.** In a few cases, however, where receipt/expenditure is not heavy, certain Major Heads have been combined under a single number, the Major Heads themselves forming sub-major heads under that number.

**202.7.5.** The range of Major Head code numbers allotted under the scheme of codification is shown below:-

Part I - Consolidated Fund	Major Head Code Nos.
Section I- Receipt Heads (Revenue Account)	0020-1999
Expenditure Heads (Revenue Account)	2011-3999
Section II - Receipt Head (Capital Account)	4000
Expenditure Heads (Capital Account)	4046-5999
Section III Public Debt, Loans & Advances	6001-7999
Part II - Contingency Fund	8000
Part III - Public Account	8001-8995

### **203. Major, Minor and Detailed Heads**

**203.1.** The main unit of classification in accounts shall be the major head which shall be divided into minor heads, each of which shall have a number of subordinate heads, generally shown as sub-heads. The subheads are further divided into detailed heads. Sometimes major heads may be divided into 'sub-major heads before their further division into minor heads. The Sectors, Major heads, Minor heads, Sub-heads and Detailed heads together constitute a five tier arrangement of the classification structure of Government Accounts.

**203.2.** The general Principles of Classification and allocation of expenditure has been elaborated in Para 33 of Defence Accounts Code.

### **204. Codification of Transactions by Defence Accounts Department**

**204.1.** The Accounting information in DAD is classified into various accounting heads as given in List of Major and Minor Heads of Account (LMMH) published by Controller General of Accounts.

**204.2.** The last element of accounting classification in DAD is in the form of code heads. The code heads are unique identification for accounting transaction which accounted by DAD.

**204.3.** The Accounting code heads operated by DAD are contained in Classification Hand Book-Defence Services Receipts and Charges (CHB) and code heads other than Defence Budget relating to DAD, CGO, BRO, CSD, MOD(Sectt) and Public Account and Contingency Fund of India are contained in Pamphlet of Revenue, Debt and Remittance Heads (RD&R Pamphlet).

**204.4.** For the purpose of financial compilation of transactions occurred under any particular sphere of activity in digital form for effective accounting and budgetary control, each Object Head under Minor Head has been codified with a set of 7 digits.

**204.5.** The first two digits denote category prefix, the next three digits denote the main part of the code head and last two digits denote suffix to the main code head. The Category prefix represents the item of expenditure while last five digits represent the object under the Minor Head.

**204.6.** For example, code head 54/069/03 denotes Expenditure on Pay Allowance of GREF Personnel posted in Ground Establishment under:

Major Head	5054
Sub-Major Head	30
Minor Head	337
Sub Head	03
Detailed Head	00
Object Head	53

Category Code 53 denotes Pay and Allowances for GREF Officer (Authority: RD&R Pamphlet)

Thus, in the above example, expenditure on Pay and Allowances of GREF Officer employed in HQ CE (P) will be classified as 5054.30.337.03.00.53 (15 Digit) for budgetary purpose and will be denoted as 53/069/03 for the purpose of financial compilation.

**205. Code Heads and Categories**

A detailed list of the Heads of Account and Category Code to which the expenditure against various works is to be compiled is given in ANNEXURE-B & C of the section.

**206. REVIEW OF BALANCES**

**206.1.** The accounts of the year are not complete until the balances upon the Ledger under the Debt and other balanced heads have been verified. Accordingly, after the books of the year have been closed, an explanatory statement of closing balances, called the **Review of Balances**, will be prepared in the form of a general report which will take up each of the heads in succession. The report, which will be typed/printed through computer should contain:

- (i) A statement of each ledger balance which is to be explained. (with year-wise break-up).
- (ii) An explanation of the nature and condition of the liability involved in it.
- (iii) A statement of the nature of the detailed accounts kept of the transactions connected with it; and how far the final results of these detailed accounts work upto, and agrees with, the balance on the ledger.
- (iv) Information as to whether the person or persons by whom the balance is owned or from whom it is due, admit its correctness and, if they do not, where the difference lies. This does not apply to such items as Deposits.

**206.2.** Part of the explanations under heads (ii) and (iii) would necessarily be the same year after year and there may not be any real necessity to repeat every year the same information, for which reference may be given to a previous report.

**206.3.** Particulars of each sub head under the Head “Deposits,” “Advances”, “Suspense Accounts” and “Loans and Advances by Central Government” should be given separately in the Review. The Review will contain final figures of the year.

**206.4** The report is normally required by PCDA (BR) by the **3<sup>rd</sup> week of August** [the exact date is being intimated by PCDA (BR), every year], the review should be made on the basis of the figures appearing in the Printed Compilation of March Supplementary Corrections which is normally available by the end of July every year.

**206.5** Necessary corrections to the above report will be issued if necessary, after receipt of printed compilation of March (Supplementary Correction Manual Accounts). This will also be got audited on the above lines and corrections sent to PCDA (BR).

**206.6** As a rule, discrepancies reported in the Review of Balances of one year should be settled before the Review of the next year is submitted. In the rare case of any discrepancies still remaining unsettled, the Review for the next year should differentiate between the discrepancies of the year and of those relating to the previous years, and should mention separately the action taken in respect of each. Similar differentiation should also be made between the outstanding balances relating of the year of Review and those relating to previous years and any delay in the recovery of old items should be specially explained. To facilitate such break-up category prefix 77 is operated for earlier year's balances.

**206.7.** Detailed procedures for preparation of Review of Balances are given in **Chapter -12, Defence Accounts Code.**

**207. METHOD OF BOOKING OF EXPENDITURE**

Broadly, the following types of expenditure are accounted for in financial accounts i.e. Abstract of Receipts and Charges, Construction Accounts, Monthly Expenditure Return, Monthly Expenditure Statement.

(i) **CASH EXPENDITURE:** - The expenditure incurred by making payment, either in cash or through cheque is treated as cash expenditure. The following types of expenditure are termed as cash expenditure:-

- (a) Payment of GREF Officers/Personnel Wages/Allowances/Advances/ Final Settlement/Compensation.
- (b) Payment of CPL Wages.
- (c) Payment to Contract.
- (d) Payment to Local Supplier.
- (e) Any other expenditure like Ration Money, Office Contingency, Hire/Rent Charges, Land Compensation and Payment of Compensation under the WCA.
- (f) Payment against personnel claims of GOs/GPs;
- (g) Contingent bill on account of Telephone/Electricity/Service level/Condiment Allowances/MMA/Amenity Grant/ETG/ATG etc.;

(ii) **ADJUSTED EXPENDITURE:** - It is the expenditure which has been incurred by other Agencies on behalf of the BRO. The debit for such expenditure is raised by the Agency and the expenditure is adjusted by a book debit. The following types of expenditure are termed as adjusted expenditure:-

- (a) Centrally purchased stores like Cement, Bitumen, POL and Explosive etc through Central Purchase Vouchers.
- (b) Cost of Ration from SD/FSD through Priced Issue Vouchers.
- (c) Cost of Stores transacted through TBOs.
- (d) Pay and Allowances of Service Officers/Personnel based on Capitation rate fixed by the Army HQrs.
- (e) MC Notes and CC Notes.
- (f) Railway Warrants.

- (g) Hospital Stoppage Rolls.
- (h) Cost of Medicines received from Armed Forces Medical Stores Depot through priced vouchers.
- (i) Airlift charges for air support provided by the Airforce both for GS and China Study Group (CSG) Roads.
- (j) Departmental Charge-Booked to the works for all agencies except MOST and MOD and credited against the Recoveries Head.

(iii) **PROFORMA EXPENDITURE**: - The proforma expenditure is booked to both GS and Agency/Deposit works. However, the GS Budget projections to the Government are less the proforma expenditure by 10 percent. This monthly expenditure caters for usage of plant/equipment and clothing based on a rate approved by the Government.

## **208. Final Scrutiny of Allocation on Bills**

For the purpose of maintenance of financial accounts by Accounts Officer attached with BRO Unit/Formation the executive authorities are required to submit the relevant bills and vouchers duly allocating the Job(s) indicating the appropriate head of expenditure and the amount against each.

### **208.1 Scrutiny of Job Allocation**

Before releasing payment or carrying out any financial adjustment, the Accounts Officer attached with the BRO Unit/Formation will check the allocation on the bills and vouchers and carry out the necessary corrections, if any, in consultation with the BRO executive responsible for budget allocation. He will particularly see that the Job(s) number, budget classification and the relevant code heads are correct and that no fictitious code heads are used.

**208.2** Accounts Officer will also see that funds are available against the Job(s)/heads of account in which the allocation has also been made by the BRO executives.

## **209. Preparation of Abstract of Receipt & Charges**

An abstract of receipt & charges (IAF CDA-257-A) will be prepared by the Accounts Officer attached with the BRO Unit/Formation. The abstract will be posted every day systematically and methodically from vouchers such as transfer vouchers, adjustment vouchers, transfer entries and paid vouchers. At the end of the month, the Accounts Officer attached with BRO Unit/Formation will close the abstract of receipt & charges and reconcile the figures under respective code heads in the Punching Medium. The amount paid through cash vouchers will be compiled against the code 00/020/81 as plus Receipt (+RT) and it will be verified that total amount compiled under this code head agrees with the total amount shown in the Cash Book & the Schedule-III.

Before finally compiling the amount in the abstract of receipt and charges, it will be ensured that the cash Book has been closed and all the vouchers (Paid, adjustment and proforma) for the month have been received and posted in the Abstract of Receipt and Charges and no item is left out.

## **210. PROCEDURE FOR PREPARATION OF PUNCHING MEDIUM**

In BRO Accounts Office, abstract of receipt and charges is prepared with reference to the vouchers pertaining to receipt and expenditure of the BRO. While computing the details from the vouchers the following points are to be kept in view:-

- (i) that the vouchers are correctly classified as receipt and expenditure separately;

- (ii) that the vouchers bear the correct head of account;
- (iii) that the vouchers are authenticated by the BRO Officers;
- (iv) vouchers other than Cash Vouchers pertaining to the BRO units whose accounts are maintained in the Accounts Office.
- (v) that the cash vouchers are correct with reference to the cash book entries and the proper disbursement certificates are endorsed in order to avoid inclusion of any fraudulent vouchers in the month's account;
- (vi) the cash vouchers are as per Cash Book and bears the CBI No.;
- (vii) In case of adjusted expenditure, it will be seen ensured that –
  - (a) Relevant entries have been made by the Auditor in the record maintained for the purpose;
  - (b) All the adjusted expenditure have been reconciled with the abstract of Transfer Entry operated during the month;
  - (c) TBOs originated or Responded during the month have been recorded/ reconciled with TBO outward/TBO Inward Register ;
  - (d) DID Schedule Originated or Responded during the month have been recorded/reconciled with DID Schedule outward/ DID Schedule Inward Register ;
  - (e) All Rly Warrants/ Concession Vouchers/Credit Notes/MC Notes etc adjusted during the month have been recorded/reconciled with the relevant Registers maintained for the purpose by Accounts Officer attached with BRO Unit/Formation ;
  - (f) All the OMROs adjusted during the month have been recorded/reconciled with MRO Register maintained for the purpose ;
  - (g) The head of account to which the receipts relate is correctly classified.
  - (h) All the CP Vrs/PI Vouchers/PBD Vouchers adjusted during the month have been recorded/reconciled with the relevant Registers maintained by Accounts Officer for the purpose;

*Note : While adjusting PBD vouchers it will be ascertained that such vouchers are received from ALAO/LAO of the Army Unit concerned duly pricing checked indicating the relevant Army Heads to which the credit is to be afforded.*

- (i) All undisbursed amount of Cash Vouchers have been correctly accounted for and shown in the appropriate column of the Cash Book and deposited through MRO.

After the reconciliation of accounts of receipts and charges, a consolidated punching medium in form IAF (CDA)-336 will be prepared by the Accounts Officer on monthly basis and submitted to JCDA (BR)/CDA (BR)/PCDA (BR) for compilation/punching in the relevant head of accounts. A copy of punching medium along with OMROs duly adjusted indicating TE & month , a statement of cheques drawn (schedule III : IAFA 129) against cash assignment duly verified with reference to Cash Book & PM, a statement of Originating/Responding items of ID schedules will be forwarded to accounts section of PCDA(BR). This monthly compilation will be consolidated by the EDP Centre in the office of PCDA (BR) within the time frame as prescribed by the CGDA Office from time to time.

The consolidated amounts against each head of account appearing in both receipts and charges are reflected in the Punching Medium. The Punching Medium must contain in the form of code numbers, all the data exhibiting in the abstract of receipts and charges. In Border Roads, first two “00” of the code is replaced by a prefix category code “50 to 73 and 99” as per item of expenditure. A detailed list of category code heads is given in Annexure-‘C’ to this chapter. Nine character codes are operated in Punching Medium.

**Note:** - *The number and amount of DID Schedules responded during the month should be indicated on the body of the PM itself.*

### **211. Verification of Printed Compilation**

A copy of printed monthly compilation will be made available to DCsDA/ACsDA/SAOs/AOs who will pair and verify the figures of printed compilation with those in the monthly Punching medium compiled by him and endorse a certificate to the EDP Centre of PCDA(BR) confirming the correctness of the monthly printed compilation. In case of any error noticed during verification, necessary rectification will be made by him in the following month’s PM through TE under intimation to EDP Centre of the PCDA (BR).

### **212. MONTHLY EXPENDITURE RETURN**

- 212.1.** Monthly Expenditure Return on each Project as administratively approved and duly checked by the DCDA/ACDA/SAO/AO (Project) will be rendered monthly by the 15<sup>th</sup> of the following month to the DGBR, Secretary BRDB, Ministry of Defence (Finance/BR) and PCDA (BR). This expenditure return should cover expenditure finally compiled by the DCDA/ACDA/SAO/AO attached with the BRO Unit/Formation. The Job-wise Compiled expenditure during the month will be shown in the report bifurcating it into two categories viz ‘Cash & adjusted” and ‘proforma” expenditure. These items comprise of transaction adjusted by means of transfer voucher e.g. pay and allowances, cost of stores received from Defence Services and also expenditure adjusted proforma e.g. usage rates of vehicle and equipments and at per capita rates of clothing and departmental charges etc.
- 212.2.** Monthly Expenditure Return will be prepared by the BRO executives in respect of each job administratively approved on the basis of financial information provided by the concerned Accounts Officer and forwarded by the first week of the month following that to which it pertains, to the Accounts Officers for check/verification.

It will be seen that:-

- (a) That the cash and adjusted expenditure during the month booked against each Job/maintenance service agreed with those shown in the construction Account & abstract of receipt and charges/PM;
- (b) That the proforma expenditure booked during the month against each Job/maintenance service agreed with those reflected in the Construction Account & abstract of receipt and charges;
- (c) The liabilities shown outstanding against each job/maintenance services are correct w.r.t. to entries made in the Construction Account & Liability Register;
- (d) That the arithmetical calculations are correct and total expenditure booked against each Job/maintenance services during the FY agrees with those reflected in the Construction Account;
- (e) The total expenditure booked against a particular job including those of the previous years, is within the amount of AA+ tolerance limit;

- (f) that the amount of expenditure including adjusted expenditure shown in MER tallies with the financial Accounts, MES and SAO's accounts ;
- (g) that the expenditure shown in MER under Col 5 (upto the end of previous month) tallies with that shown in construction accounts;
- (h) that the current status of each job has been correctly reflected in the MER;
- (i) that name of work, No. and date of AA/Ts and amount of allotment etc. have been correctly reflected in MER and agree with that shown in construction accounts folios (outer sheet), register of adm. approval and register of appropriation etc;

**212.3.** DCDA/ACDA/Senior Accounts Officer/Accounts Officers will bring to the notice of the executive authorities, points which need their attention e.g. low expenditure, delay in submitting bills in any particular case, excess in any particular job/division, progress of expenditure as compared with previous month's figures and risk, if any, of a possible lapse or excess.

**212.4.** DCDA/ACDA/SAO/AO will countersign the MER and return it promptly to the executive authorities with the certificate that the expenditure reflected tallies with the figures of compilation.

**213. Monthly Expenditure Statement**

**213.1.** A statement of monthly expenditure as per Annexure -'D' will be rendered to CCA MORT&H with a copy to DGBR/PCDA (BR). The statement will include all expenditure incurred during the month indicating allotment made against each Major Head/Sub-Head bifurcating the expenditure into two categories viz. 'Pay & Allowances' and 'Works' . The Sr. Accounts Officers/Accounts Officers of Task Force will send their expenditure statement to DCDA/ACDA/SAO/AO (P) who will consolidate the same and send consolidated expenditure statement by 10<sup>th</sup> of the following month for the Project as a whole. Main Office of PCDA(BR) will consolidate and render above expenditure statement in respect of centrally adjusted items (DAD Payments) and category 'A' stores payments and adjustments made in Main Office of PCDA(BR).

**213.2.** The statement will include expenditure on Pay & Allowances of GREF on the basis of figures intimated by PAO (GREF). The expenditure on pay and allowances of Army Personnel deployed against various Projects is finally adjusted on capitation rates basis as circulated by Directorate of Financial Planning Army HQ. The adjustment will be carried out by debiting the Heads of Accounts of Project concerned by per contra adjustment to Deduct Head-Recovery on account of Pay & Allowances of Officers recoverable from the Ministries/Govts.(Code Head 104/00 for Officers and Code Head 117/00 for ORs). The debits on this account will not be raised by the CDA (O) or Concerned Regional Controller. They will compile the expenditure to normal Defence Services Heads.

**214. SUB-AUDIT OFFICER'S ACCOUNTS (SAO'S A/CS)**

Expenditure on account of works undertaken by BRO for other Ministries is met out of estimates of those Ministries/Department and is compiled to the remittance head of that Ministry/Department. At the end of the month the AO (P) will render details of expenditure called SAO's Account direct to the Pay Accounts Officers/AG's concerned with copies to the Chief Engineers, PCDA (BR) and DGBR in respect of Ministries/Departments where transactions are settled on cash basis. SAO's accounts for the Main Office will be consolidated by Payment Section and a report sent to the Accounts Section for further action.

SAO's accounts are prepared just after rendition of Punching Media to EDP Centre. While preparing SAO's accounts, it will be ensured that:

- (a) the amount (cash and adjusted expenditure) included in the statement agrees with the amount included in the PM and the figures of construction accounts.
- (b) That proforma expenditure included in SAO's accounts agrees with the proforma expenditure arrived at in the construction accounts.
- (c) That expenditure on account of Pay & Allowances paid by the PAO (GREF) agrees with the amount compiled and intimated by PAO (GREF).
- (d) Head of Accounts, Job No. etc. are correctly shown.
- (e) Under the column "Expenditure to the end of previous month", only the progressive total of expenditure incurred during that particular financial year, is shown and expenditure incurred during previous financial year need not be included.
- (f) Expenditure incurred on above accounts is properly adjusted by debit to PAO/AG Suspense.
- (g) Transaction, if any, remaining unadjusted due to one or the other reason, necessary adjustment is carried out in the accounts of the next month positively.
- (h) Copies of the PM and SAO's accounts are sent by the Sr. Accounts Officers/Accounts Officers to their DCDA/ACDA/SAO/AO (Projects) promptly with a view to enable them to render the SAO's account to PAO's/AG's concerned by 25<sup>th</sup> of the month following that to which it relates.
- (i) A certificate is endorsed on the SAO's account by the DCDA/ACDA/SAO/AO (P) that the expenditure has been audited in his office and is correctly adjusted against the head of accounts shown under col.5 of SAO's accounts.
- (j) Charged expenditure on account of arbitration award is shown as "Charged Expenditure" distinctly in SAO's accounts.

A copy of the SAO's Account will be forwarded to PAO (GREF) indicating the amount debited on account of pay and allowances.

## **215. RECONCILIATION OF MER/MES WITH PUNCHING MEDIUM**

**215.1** DCDA/ACDA/SAO/AO attached with BRO Offices are, as enumerated above, responsible to prepare Punching Medium, Monthly Expenditure Statement & Construction Accounts. Out of these, Punching Medium is the initial financial report. It is therefore necessary that utmost care is taken to see that, all financial reports related to receipts & expenditure match the Punching Medium. DCDA/ACDA/SAO/AO attached with BRO Offices should reconcile these financial reports with the Punching Medium & render the reports to the concerned authorities duly authenticated by them.

**215.2** Expenditure reflected in PM will be reconciled with those shown in the MER & MES to ensure that they are as per compiled actual in PM. While compiling figures of PM with those shown in the MES, it should be seen that amount reflected in MES under "**Pay & Allowances**" during the month against each MH tally with the total sum of the concerned code head prefixed with '51' to '54'. Like-wise, the amount reflected in the 'works' column for the month should tally with the total amount of concerned code heads prefixed with other categories, except pre-fix '55'[DAD Expenditure], '64'[expenditure on account of Cat-'A' stores/spares] and '99'[Charged expenditure] which are not debitible to Job(s).



**215.3** Similarly while compiling figures of PM with those shown in the MER, it should be seen that the amount reflected in MER under the column ‘**Cash & adjusted**’ expenditure during the month agrees with the total amount booked in the PM under the concerned code heads, except those pre-fixed with ‘**67**’(‘usage rate clothing’) & ‘**72**’(usage rate for V/E/P). Likewise the amount shown under the column “**proforma charges**” booked during the month should agree with the total sum of the concerned code head pre-fixed with ‘**67**’ & ‘**72**’.

**215.4** However, variation may occur in the amount booked in PM with those reflected in MER/MES in the following circumstances:-

- (i) Proforma expenditure in respect of GS works are adjusted through non-executive Transfer Entry and those have no effect on PM, but these are reflected directly in MER & Construction Accounts.
- (ii) Expenditure on account of CP vouchers & Rly Warrants are directly booked by the DAD Cell(DGS&D)/PCA(Fys) Kolkata based on Job allocation available on concerned Supply Order/Rly Warrants. Accounts Officer attached to BRO Unit Formation on receipt of the vouchers will reflect the amount against the relevant Construction Account, in MER & MES. Thus , such expenditure will not be included in the PM.
- (iii) Any rectification/correction of PMs of previous month at the time of verification of Printed compilation which has already been reflected in the MER/MES/Construction Account of the relevant month will not be shown in MER/MES and Construction Account even though they appear in the PM;
- (iv) In case of transfer of stores made between two or more Jobs under the same major head and the same code head, such adjustment are carried out through non-effective Transfer Entry. Thus the expenditure will not be reflected in the PM but should be reflected in the MER/MES and Construction Account.

#### **215.5 Certificate of variation**

A certificate/remarks should be made by the Accounts Officer against each such variation and endorsed in the ‘remarks’ col. of the reconciliation statement as well as in the foot note of the relevant MES/MER.

#### **216. Appropriation Account**

At the close of the financial year, Appropriation Accounts are prepared by the Accounts Officer attached to BRO Units/Formations on the basis of actual expenditure as per printed compilation and submitted to PCDA (BR) New Delhi who will render the consolidated Appropriation Account to CCA MORT&H through CGDA, New Delhi.

\*\*\*\*\*

**Para-217 to 220: Blank**

**Annexure-B****CODE HEADS AND CATEGORIES****PART-I (GS WORKS)**

<b><u>Major Head/Minor Head</u></b>	<b><u>Description</u></b>	<b><u>Code Head</u></b>
<b>(1) Major Head 3451</b>	<b>Secretariat-Economic Services</b>	
<b>11.03</b>	<b>Border Roads Wing</b>	
11.03.01	Salaries (DGBR) _____	066/21
11.03.01	Salaries (BRDB) _____	066/21
11.03.01	Ground Establishment CEs (P) and Centrally adjusted other Expenditure (Printing Charges/Hiring of Building LO DGBR/Rly Charges & Commission) _____	066/29
11.03.01	Centrally Adjusted DAD Expenditure _____	066/30
11.03.01	Centrally Adjusted APS Expenditure _____	066/31
11.03.06	Medical Treatment (BRDB) _____	066/27
11.03.06	Medical Treatment (DGBR) _____	066/27
11.03.11	Domestic Travel Expenses (BRDB) _____	066/23
11.03.11	Domestic Travel Expenses (DGBR) _____	066/23
11.03.12	Foreign Travel Expenses (BRDB) _____	066/25
11.03.12	Foreign Travel Expenses (DGBR) _____	066/25
11.03.13	Office Expenses (BRDB) _____	066/24
11.03.13	Office Expenses (DGBR) _____	066/24
<b>(2) Major Head 3054</b>	<b>Roads and Bridges</b>	
02 (Sub-major Head)	Strategic and Border Roads	
02.337 (Minor Head)	Road Works	
01.00.27	Road Works	
02	Road Maintenance	
02.00.27	Minor Works _____	066/02
05	Maintenance by Border Roads Wing	
05.00.27	Minor Works _____	066/10
06	Minor Works	
06.00.27	Road Maintenance other than NHs _____	066/09
02.800 (Minor Head)	Other Expenditure	
01	Bhutan Compensatory Allowance	
01.00.31	Grant-in-aid _____	066/07
02	Road Work _____	
02.00.31	Grant-in-aid General _____	066/03
02.00.35	Grants for creation of Capital Assets _____	066/08

CAPITAL

<b>(3)</b>	Major Head 5054 (NON-PLAN)	Capital Outlay on Roads	
	02(Sub Major Head)	Strategic & Border Roars	
	02.337(Minor Head)	Road Works	
	03	Works under BRDB	
	03.00.70	Deduct Recoveries _____	069/17,069/18& 069/19
	03.00.53	Major works	
	03.00.53	Road Works(BR) (NHs &Account) _____	069/01
	03.00.53	Road Works other than NH _____	069/14
	03.00.53	Expenditure on Security Cover _____	069/15
	03.00.53	Air Lift charges _____	069/16
	03.00.53	Cat-'A' spares for BRO _____	069/04
	03.00.53	Charged Expenditure (NON-PLAN) _____	99/069/01

**PART-II (MORT&H Works)****Ministry of Road Transport and Highways (MORT&H)**

	<u>Major Head/Minor Head</u>	<u>Description</u>	<u>Code Head</u>
<b>(1)</b>	Major Head -3054(Non Plan)	Roads & Bridges	
	01(sub Major Head)	National Highways	
	01.337(Minor Head)	Road Works	
	02	Maintenance by Border Roads-Wing	
	02.00.27	Minor Works _____	066/06
	Major Head 5054(plan)	Capital outlay on Roads & Bridges	
	01 (sub Major Head)		
	01.337 (Minor Head)	Road Works	
	02	Major Works	
	02.337 (Minor Head)	Road Works	
	02.02.53	SARDP works in North East States _____	069/12
	03	Works under BRDB	
	03.00.53	Major Works (Voted) _____	069/02

**PART-III (Agency Works)**

<b>Major Head/Minor Head</b>	<b>Description</b>	<b>Code Head</b>
<b>(1)</b>	<b><u>AGENCY WORKS</u></b>	
	<b><u>Ministry of External Affairs</u></b>	
MH 2061	Maint of IHE in Bhutan	050/07
MH 3605	MEA Works in Bhutan	050/08
MH 3605	MEA Works in Bhutan	050/09
<b>(2)</b>	<b><u>Ministry of Home Affairs(MHA)</u></b>	
MH 4552	Construction of Serkhan-bhagbazar road	053/00
MH 4055	Construction of Indo-China Border Infrastructure Development _____	044/28
MH 4055	Construction of Border Fencing at Moreh on Indo-Myanmar Border _____	044/26
<b>(3)</b>	<b>Ministry of Defence (MOD)</b>	
MH 2076	Army Works (DCB/Non DBC/OP) _____	451/01
MH 2078	AF Carry Works _____	756/01
MH 2078	Maintenance Airfield of Air Force _____	760/04
MH 2078	Maintenance of Roads of Air Force _____	760/05
MH 4076	Rohtan tunnel & Allied Works _____	902/40
MH 4076	Construction of CSG Roads _____	902/51
<b>(4)</b>	<b><u>Andaman &amp; Niccober Island Administration</u></b>	
MH 5054	Construction of North South Road at Campbell Bay _____	069/20
<b>(5)</b>	<b><u>DEPOST WORKS</u></b>	
MH 8444K	Works (P) EYE-DAT _____	017/05
MH 8444K	Other Deposit Works _____	017/05

**Annexure-C**

## List of Category Prefix

Category Code Number	Description
38	Indo-Bangladesh border fencing
50	Expenditure incurred on Road Side Accommodation
51	Pay & Allowances-Service Officers Border Roads Organisation
52	Pay & Allowances- Service Personnel Border Roads Organisation.
53	Pay & Allowances-GREF Officers Border Roads Organisation.
54	Pay & Allowance-GREF Personnel Border Roads Organisation.
55	DAD Expenditure-Border Roads Organisation
56	TA/DA Railway Warrants-Border Roads Organisation
57	Office Expenses-Border Roads Organisation
58	Ration/Ration Money-Border Roads Organisation
59	Category 'B' Stores/Spares-Border Roads Organisation
60	POL/Fuel Border Roads Organisation
61	Wages of Casual Labour/Workmen's Compensation-Border Roads Organisation
62	Payment to Contractors for works-Border Roads Organisation
63	Freight/MC Notes- Border Roads Organisation
64	Category 'A' Stores/Spares- Border Roads Organisation
65	Category 'A' Equipment- Border Roads Organisation
66	Signal Stores- Border Roads Organisation
67	Clothing Stores- Border Roads Organisation
68	Pension and other Retirement Benefits- Border Roads Organisation
69	Miscellaneous and Other Expenditure/Land Compensation- Border Roads Organisation
70	Stock Suspense- Border Roads Organisation
71	Expenditure on quality Control in respect of NH work.
72	Expenditure relating to Proforma charges (usage rates)- Border Roads Organisation
73	Departmental Charges- Border Roads Organisation
99	To identify charged Expenditure-common to RD&R Heads & Service Heads

## ANNEXURE-‘D’

(Para-213 Refers)

MONTHLY EXPENDITURE STATEMENT PART 1 (A) (GS WORKS) MOST FOR THE  
MONTH OF \_\_\_\_\_

Sl. No.	Major Head	Detailed Head	Code Head	Allotment for the Year	Expenditure during the month ----- Wks. P&A	Expenditure upto end of the month ----- Wks P&A	Grand Total	Remarks
1	2	3	4	5	6	7	8	9

**MONTHLY EXPENDITURE STATEMENT FOR THE MONTH OF \_\_\_\_\_**

Sl. No.	Major Head	Detailed Head	Code Head	Amount compiled during the month	Progressive upto end of the month
1	2	3	4	5	6
<b>RECEIPTS/REDUCTION IN EXPENDITURE</b>					
(i) Recovery of Rent					
(ii) Revenue Receipts					
(iii) Usage Rates/Departmental Charges					
(iv) Capital Receipts					

**MONTHLY EXPENDITURE STATEMENT PART 1(B) (AGENCY WORKS) MORT&H WORKS FOR THE MONTH OF \_\_\_\_\_**

Sl. No.	Major Head	Detailed Head	Code Head	Allotment for the Year	Expenditure during the month		Expenditure upto end of the month	Grand Total	Remarks
					Wks. P&A (a)	Wks P&A (b)			
1	2	3	4	5	6	7	8	9	
<p>Certified that the figures shown in Col. 6(a&amp;b) tally with those of P.M. for the month of.....</p> <p style="text-align: center;">ACDA/Sr. AO/AO</p>									

**MONTHLY EXPENDITURE STATEMENT PART II FOR DEPOSIT WORKS FOR THE MONTH OF \_\_\_\_\_**

Sl. No.	Name of Agency viz. NEC etc.	Amount of Deposit	TE No. & date under Which Deposit Was made	Code Head	Expenditure during the month		Expenditure upto end of the month	Grand Total	Remarks	
					Works P&A (a)	Works P&A (b)				
1	2	3	4	5	6(a)	6(b)	7(a)	7(b)	8	9
<p><b>0017/05</b></p> <p>Certified that the amounts/shown in col. 6 agree with the amounts shown in monthly P.M.</p> <p style="text-align: center;">ACDA/Sr. AO/AO</p>										

**MONTHLY EXPENDITURE STATEMENT PART III (DEFENCE WORKS) AND  
DEPOSIT WORKS FOR THE MONTH OF \_\_\_\_**

Sl. No.	Major Head	Detailed Head	Code Head	Allotment for the Year	Expenditure during the month		Expenditure upto end of the month		Grand Total	Remarks
					Wks. P&A	Wks P&A	Wks P&A	Wks P&A		
1	2	3	4	5	6(a)	6(b)	7(a)	7(b)	8	9

Certified that the amount shown in col. 6 agree with the amounts shown in monthly P.M.

ACDA/Sr. AO/AO

ANNEXURE-III  
MINISTRY OF SURFACE TRANSPORT  
MONTHLY EXPENDITURE STATEMENT  
(PARA 65)

GRANT NO.

Sl. No.	Main Head	Description of Head	Code Head	Allotment	Expenditure during the Month	Progressive
1	2	3	4	5	6	7



ANNEXURE-IV  
REGISTER FOR TRANSCRIBING HEADWISE EXPENDITURE  
(PARA 66)  
MAIN HEADS

Sl. No.	Category Code	3451	3054(Non Plan)	3054(Plan)	5054(Non-Plan)	5054(Plan)	Progressive Total
---------	---------------	------	----------------	------------	----------------	------------	-------------------

ANNEXURE-V

GRANT

Sl. No.	Main Head	Description of Head	Allotment	Expenditure Compiled to Code Head	Expenditure Compiled to Suspense with Details of Suspense	Total 5+6
1	2	3	4	5	6	7

ANNEXURE-VI  
SAO ACCOUNTS

Name of PAO/AG.....

MONTH.....

Sl. No.	Project/ Task Force	Code Head	Description	No. & Date Amount of Cheque/MRO	TE No. & Month	Remarks
1	2	3	4	5	6	7

## Chapter-VIII

### CONSTRUCTION ACCOUNTS

#### 221. CONSTRUCTION ACCOUNTS

**221.1.** The first and foremost document for exercising financial control is the Construction Accounts. All types of Receipts and Expenditure incurred against a Project/Job is booked in an account book known as the Construction Accounts. This document will be maintained on BRDB Form 26A, 26B, 26C, 26D, 26E for each work. It will be maintained to account for expenditure in respect of original works and maintenance services. In it, will be recorded the amounts sanctioned and allotment received and day-to day running account of the expenditure and liabilities incurred and credits expected. The running total of all expenditure at the end of the month is tabulated column wise in the Construction Accounts. Firm Liabilities committed during the month are also entered in the relevant column.

**221.2.** The Construction Accounts will be maintained by the Accounts Officers concerned. Copies of bills, indents and any other documents/information that is required for the proper maintenance of the Construction Accounts will be sent fortnightly to the Accounts officer concerned.

**221.3** In Construction Accounts, separate folio is to be maintained for each Job for each Financial Year. Apart from this, suitable column should be added for recording various sub-items of the work as indicated in the Technical sanction of the Job. AA/TS No, date and amount & Fund Allotment made for the financial year is to be noted on the top of the folio maintained for the purpose. Categorical total amount of TS provision are to be noted (preferably in different ink) in the respective column to keep watch over the categorical expenditure as well as progressive expenditure & firm liabilities .In case of carryover Job(s), progressive expenditure upto the last financial year are to be carried forward and recorded on top of the respective column including carryover liabilities.

#### 222. Elements of Construction Accounts

Construction account will be maintained under the following headings and category pre-fixed of concerned Budgetary Heads for financial compilation:-

Category Code Number	Description
51	Pay & Allowances-Service Officers Border Roads Organisation
52	Pay & Allowances- Service Personnel Border Roads Organisation.
53	Pay & Allowances-GREF Officers Border Roads Organisation.
54	Pay & Allowance-GREFF Personnel Border Roads Organisation.
56	TA/DA Railway Warrants-Border Roads Organisation
57	Office Expenses-Border Roads Organisation
58	Ration/Ration Money-Border Roads Organisation

59	Category 'B' Stores/Spares-Border Roads Organisation
60	POL/Fuel Border Roads Organisation
61	Wages of Casual Labour/Workmen's Compensation-Border Roads Organisation
62	Payment to Contractors for works-Border Roads Organisation
63	Freight/MC Notes- Border Roads Organisation
67	Usage rates for Clothing Stores- Border Roads Organisation
69	Miscellaneous and Other Expenditure/Land Compensation- Border Roads Organisation
71	Expenditure on quality Control in respect of NH work.
72	Expenditure relating to usages rates for V/E/P (Proforma charges) - Border Roads Organisation
73	Departmental Charges- Border Roads Organisation
99	To identify charged Expenditure-common to RD&R Heads & Service Heads

### 222.1 Pay & allowances of service officers/personnel:-

The expenditure on account of Pay and Allowances of service officers/personnel are booked on the basis of capitation rates notified by the QMG's Branch, Army Headquarters and duly concurred by the Ministry of Defence (Finance) from time to time. This capitation rate includes:-

- (i) Pay and Allowances
- (ii) Outfit Allowances
- (iii) Conservancy and Hot Weather\*
- (iv) Accommodation
- (v) Hospital Treatment
- (vi) Personnel Clothing and Equipment\*
- (vii) Training
- (viii) Rations\*
- (ix) Transportation – Duty/LTC

*Note – Suitable deductions from the Capitation rate must be made on the items marked with asterix (\*) in case these are being provided by the BRO.*

- (a) The expenditure on this account will be adjusted monthly by contra credit to Defence service estimate. For this purpose the details of service Officers/Personnel are furnished on a monthly strength return to respective ACDAs/SAOs/Accounts Officers at the Project/TF level on the basis of which Capitation rates of pay & allowances are to be worked out & recorded in the construction accounts. The expenditure on warrants for the movements of troops included in the capitation

rates in respect of service personnel will be finally debited to the Defence service estimates & hence need not be posted in construction accounts.

(b) Expenditure on Pay & Allowances of Service officers and personnel deployed against various Job(s) is finally adjusted on capitation rates basis as circulated by Directorate of Financial Planning AHQ. The adjustment is carried out on quarterly basis by debiting the heads of account of Job/project concerned by contra adjustment to Deduct Head-Recoveries on account of Pay and allowances of service officers/personnel recoverable from Ministries/Government Code Head 00/104/00 for officers and code head 00/017/00 for ORs.

(c) **This is booked as under:-**

(i) Task forces and below – To the jobs in proportion to the physical outputs of Jobs and deployment pattern.

(ii) HQ CE (P)/Static formations: - To ground establishment under MH-5054

(iii) HQ DGBR: - To General Establishment under MH-3451.

Credit is afforded by PCDA (BR) centrally to the Defence Services Estimates.

#### **222.2 Adjustment of Pensionary liabilities of Service Officers and PBOR:-**

The Pensionary liability of Service Officers and Personnel will be debited to the project at 4% of the expenditure on the pay and allowances of the personnel, at capitation rates. The Accounts Officer will, at the end of each year, work out the amount involved and debit the amount to the project concerned by corresponding credit to the Defence Services Estimates. Pensionary charges in respect of service Personnel employed in the HQ DGBR will be apportioned on the service share basis.

#### **222.3 Adjustment of Leave Salary Contribution of Service Officers and PBOR**

No adjustment on account of leave salary contribution will be made against the Project where the pay and allowances of Service Officers, JCOs and ORs are finally debited to Defence Services Estimates and where the adjustment of expenditure against the Project is on the basis of Capitation Rates notified from time to time.

#### **222.4 Adjustment of Hospital Stoppage Rolls**

Families of JCOs and ORs serving with the GREF are entitled to free treatment in Defence Services Hospitals, but the expenditure involved is debitable to the projects on which the JCOs and ORs are employed. On receipt of Hospital Stoppage for such treatment the Accountant will debit the expenditure to the project concerned by corresponding credit to the Defence Services Estimates. Similar action will be taken in case of medical treatment of GREF personnel provided in Defence Service Hospitals.

#### **222.5 PAY AND ALLOWANCES OF GREF PERSONNEL**

Pay and allowances of GREF Personnel are booked provisionally in the Jobs as per actual deployment. The Final adjustment is done on receipt of Monthly/Quarterly Statement of Account from PAO, GREF, Pune. The Budget Officer of Headquarter Task Force will allocate the Job(s) No and apportion the amount of Statement of Account to which the pay and allowances pertain (as per actual deployment) and send the details to AO TF for necessary booking in the PM as well as for posting in construction account. Pay and allowances of GREF Officers and others will be debited to the jobs to which they are deployed.

### **222.6 TA /DA/LTC AND RAILWAY WARRANTS**

All cash expenditure on TA/DA and Railway Warrants pertaining to GREF Personnel will be debited to the job concerned. All personnel travelling on duty, unless otherwise specified by the Govt. from time to time, shall be provided with railway warrants .The cost of the warrants or Cash expenditure incurred on account of TA/DA/LTC shall be debited to the Border Roads Projects/Jobs by corresponding credits to the relevant heads being operated by PCDA Fys Kolkata. The warrants will be prominently enfaced as “Debitable to Border Roads”. The expenditure on warrants included in the capitation rates in respect of service personnel will be finally debited to the DSE and hence those bear no enfacement.

### **222.7 Office Expenses-Border Roads Organisation:**

All expenditure incurred on account of procurement and provisioning of office equipment, cost of stationery and other contingent stores are compiled under this category and debited proportionately to various jobs under operation during the currency of the financial year and posted accordingly in the relevant Construction Account.

### **222.8 Accounting of Rations Stores & Ration Money**

The cost of rations stores obtained from the defence Services will be priced at Army Supply Corps payment issue rates or at any other rates specifically prescribed and debited to the Ground Establishment at Project level and debited to the concerned Job(s) in case of Task Forces and below the Task Force level by contra credit to the Defence Service Estimates( a detailed list of all Army Heads in which credits are afforded is appended to this manual as Annexure-‘E’).

Cost of ration money paid to the GREF employee & Army Officer and Personnel’s are also debited to the concerned Ground Establishment at Project level and debited to the concerned Job(s) in case of Task Force and below the Task Force level.

### **222.9 Category -‘B’ Stores/Spares-Border Roads Organisation**

All expenditure both Cash & adjusted incurred for procurement of Cat-B stores will be categorized under this category. Cash expenditure incurred will be directly booked against concerned Job(s) and Construction Accounts posted accordingly. Cat-B stores like cement are normally procured through DGS&D and for this purpose Central Purchase Vouchers (CP Vrs) are scheduled by PCDA (BR) New Delhi to respective Accounts Officer for credit verification and necessary adjustment. After necessary adjustment the expenditure is to debited from the respective Job(s) as per their actual consumption. Postings in construction accounts will be done accordingly.

### **222.10 POL/Fuel Border Roads Organisation:**

For procurement of Petrol, Oil and Lubricants (POL) BRO concludes Memorandum of Understanding (MOU) with OIL companies. All expenditures for procurement are categorized under this head/category of expenditure and debited from the respective Job(s) as per actual consumption .Postings in construction accounts will be done accordingly.

### **222.11 Wages of Casual Labour/Workmen’s Compensation-Border Roads Organisation**

The expenditure on account of CPL wages are to be booked to Job(s) as per sanction and their actual deployment. Postings in Construction Accounts will be done accordingly. Under no circumstances expenditure on account of CPL wages once booked to a particular Job as per sanction and actual deployment will be withdrawn and transferred to any other Job. At the

time of posting of such expenditure in Construction Accounts, it will be seen that the ratio of deployment of GREF employees/booking of their Pay & Allowance and CPLs has been maintained. The expenditure on account of injury benefit or death compensation under Workman Compensation Act-1923 (Now Employees Compensation Act) are also categorized under this head of account and will be debited to the Job(s) on actual basis. If the injury/disablement /death has occurred during deployment of CPL(s) against any Job(s) postings in Construction accounts will be done accordingly.

#### **222.11.1 Treatment of Unpaid wages in respect of Casual Personnel Paid on Muster Roll**

If any wages remain unpaid from a casual personnel bill or from a Muster Roll, it will be credited in the cash book. The details of the unpaid wages from the bills will be entered in the register of unpaid wages (IAFW-2259) to be maintained by the assignment holder. Subsequently payment of unpaid wages will be made on Hand Receipt (IAFQ-2260) after auditing by the concerned Accounts Officer in the manner stated below :-

The expenditure on account of CPL wages is debitable to the relevant Job(s) only. As such entire payment of the Muster Roll, including unclaimed wages, will be debited to relevant job(s) in the first instance.

- (a) The unclaimed wages will then be deposited in the Government treasury through MRO and will be credited to the Suspense Head K-Deposit (017/05) as plus Receipt by debiting the MRO head 'Remittance into Banks/Treasuries (020/80)' in terms of Para 213 of Defence Account Code. The records of the unclaimed deposits with full particulars will be maintained in the Register of Unclaimed/Unpaid CPL wages.
- (b) The unclaimed amount, if paid on the Hand Receipt, will be debited to the Suspense Head 017/05 as Minus Receipt.
- (c) If the amount remains unclaimed for more than three years exclusive of the year of deposit, the same will be credited to the Miscellaneous Receipt head (01/575/30) in terms of Para 214 of Defence Account Code. If the unclaimed amount is claimed even after the prescribed period, the same may be paid out of the Miscellaneous Receipt head (01/575/30) with the approval of the PCDA (BR).
- (d) Responsibility for accounting in the Suspense Head under K -Deposit will rest on the Accounts Officer and the HQ Task Force.

#### **222.12 Payment to Contractors for works-Border Roads Organisation**

Any payment relating to contracts concluded with the BRO functionaries for supply of materials / services or execution of works will be categorized under this head of account and debited to the concerned job(s) against which the contract was concluded. Postings in construction accounts will be done accordingly.

#### **222.13. Freight charges on account of transportation of POL & Category B Stores:-**

Freight charges on account of centrally procured items, if specific provisions exist in the supply order, will be borne by the receiving unit and expenditure on that account will be categorized under this head of account. Further, in case of transfer of stores from one unit to another, freight charges for transportation of POL, rations and category B stores will be borne by the receiving Unit, save where the stores transferred are surplus to the requirements of the dispatching Unit, in which case the freight charges will be borne by the consignor. Expenditure for this purpose will be debited to the relevant Job(s) against which the stores

have been consumed or likely to be consumed. Postings in construction accounts will be done accordingly.

**222.14 Miscellaneous and Other Expenditure/Land Compensation- Border Roads Organisation:**

Contingent expenditure, other than office contingency and any other expenditure, which cannot be classified under any category mentioned above are categorized under this head of account and debited to the respective Jobs. Land compensation & Royalty Charges are also categorized under this head of account. Postings in construction accounts will be done accordingly.

**222.15 EXPENDITURE ON ACCOUNT OF QUALITY CONTROL CELLS:-**

In every Adm Approval for NH works, a provision at 0.10% of the estimated value of work is kept separately, to meet the expenditure on account of Quality Control Cells at Project HQrs. The booking of the expenditure on account of Quality Control Cells will be on the pattern similar to other Common Service Units. The Project HQrs. should raise a debit on account of the same in each quarter, proportionately against each affiliated task Force covering the expenditure incurred on account of P&A, transportation and purchase of equipment etc. in consultation with the affiliated Accounts Officer for the functioning of the Cell. However, in the fourth qtr of the year i.e. Jan-Mar, each TF should work out the balance amount available in various Jobs for the acceptance of debit, on the basis of the cost of actual work done and intimate this to the Project HQrs. by 20<sup>th</sup> March, so that the debit is raised by the Project HQrs. suitably and accounted for by the TF and the Project HQrs. in the MER for March Final. However, in the opinion of the Chief Engineer, where it is not possible to raise debits every quarter due to small amounts involved the debit may be raised finally in the last quarter, for the adjustment in the MER for March Final.

**222.16 Proforma Expenditure:**

**222.16.1 Per Capita rate of clothing:**

Per capita rate on account of clothing articles is fixed centrally by DGBR in consultation with BRDB & Min of Defence (Finance) with reference to the authorized scale of clothing for each individual, cost of procurement, frequency of issue etc. The construction accounts of the job will be debited proforma with an amount so calculated on the basis of number of personnel deployed in the job & per capita rates. It is to be noted that no financial adjustment is required for booking of Per capita rate (usage rate) on account of clothing articles against GS Works. In all other cases financial adjustment is carried out by debiting the concerned Job & contra minus debit to 00/069/17& 00/069/18 (MH-5054).

However, adjustment of proforma expenditure on account of per capita rate(usage rate) for clothing item(s) against GS Works will be carried out through non-effective TE for reflection in Construction Account and MER. At the time of posting of such proforma expenditure in Construction Account, it will be seen that the proforma expenditure proposed to be booked against the Job(s) commensurate with the deployment of GREF employees as well as booking of their Pay & Allowances.

**222.16.2 Usage rates on account of Vehicles, Equipment & Plants & Machineries:**

Usage rates on account of Vehicles, Equipment, Plants & Machineries are fixed by DGBR in consultation with BRDB and the Min of Defence (Finance) for each type of machinery; vehicle and other equipments. For the purpose of booking in financial accounts as well as in construction accounts a return showing the details of Vehicle, Equipment and Plant used against various Job(s) during a particular month based on the abstract of MPR prepared by

OC RCC/BCC will be sent by the executives duly calculating the usage rates(s) for each V/E/P based on the Usage rate(s) prescribed by DGBR for each category of V/E/P to the Accounts Office. It is to be noted that no financial adjustment is required for booking usage rate(s) against GS Works. In all other cases financial adjustment is carried out by debiting the amount concerned job by contra minus debit to 00/069/17& 00/069/18 (Major Head-5054).

The amount to be adjusted against the Project/Job in which the machinery, vehicle etc. are utilized will be worked out hourly/run for the period of actual use on the basis of the usage rates, from the date of receipt of the machinery etc. by the Task Force. For equipment which have completed their prescribed life but are still in use, usage rate at 5% of normal rate shall be charged on the job where utilized.

However, adjustment of proforma expenditure on account of usage rates of V/E/P against GS Works will be carried out through non-effective TE for reflection in construction account and MER. At the time of posting of such proforma expenditure in Construction Accounts, it will be seen that the proforma expenditure proposed to be booked against the Job(s) commensurate with the deployment of V/E/P as well as booking of POL.

*Note: (1) Proforma charges based on a usage rate and clothing rate, are adjusted as recoveries under MH 5054. (Code Head 00/069/17 & 00/069/18 for recoveries under Usage rate and clothing, departmental charges etc. and 00/069/19 for auction proceeds respectively).*

*Note: (2) As per the para (f) of Min of Transport; Deptt of Surface Transport letter no. F.200(40)/BRDB/67-PC67832/CCC/21-23/DGBR/E4(Tech) dt.13/01/1986, Usage Rate at 1/8<sup>th</sup> of the 'Normal Rate' should be charged for the idle period of the equipment i.e. norms for annual utilization less the period of actual utilization. To facilitate timely booking the adjustment may be made monthly on a proportionate basis.*

### **222.17 Departmental Charges- Border Roads Organisation**

The departmental charges leviable in respect of Agency and Deposit works executed by BRO are fixed by BRDB in consultation with Ministry of Defence(Finance/BR).The adjustment of Departmental charges will be made by debiting to the job concerned and by contra credit ( minus charge) i.e. deduction in expenditure under MH 5054. (73/069/06 : recoveries) and postings in construction accounts will be done accordingly on quarterly basis.

### **222.18 CHARGED EXPENDITURE:-**

This expenditure incurred to meet the payment towards the charges for decrees/awards by Courts and Arbitration awards will be booked against a separate budget allotted to HQrs. DGBR under Major Head 5054 for this purpose. This expenditure will be sanctioned by HQrs. DGBR, with the concurrence of PCDA (BR) as and when cases are projected by the Projects. The Code Head would be 99/069/01.

### **223. Other item(s) of expenditure which are debitable to Job(s) and reflected in the Construction Accounts:-**

#### **223.1 EXPENDITURE ON ARMY POSTAL UNITS**

- a) The expenditure on postal equipment, forms and other miscellaneous expenses of these units as well as the cost of postal concessions availed by army personnel will be met initially from the Defence Service Estimates. On receipt of debits on this account, the expenditure will be debited to the projects/Jobs by per contra credit to the Defence Services Estimates.



- b) Expenditure on other items such as cost of rations, clothing etc., incurred locally will be adjusted against the projects/Jobs on the basis of actual.

### **223.2 Common Service units /Formations (CSU):**

HQ Task Force, Provost Unit, Signal Unit, Fd Workshop, Medical Surgical Units , SS&TC etc function as common service units to the projects. The amount of expenditure to be debited to the individual project/Job is determined by the Task Force Commanders with reference to the extent to which the unit/Formation concerned is utilized on the different project in consultation with the respective Accounts Officers.

Where, however, the common service units are employed in two different task force areas, allocation of expenditure will be decided by the CEs in consultation with the Accounts Officers keeping in view the quantum of benefits derived from the common service units.

Expenditure on CSUs is debited to the jobs proportionately based on the assigned target, budget allotment and physical progress of the jobs. Relevant construction accounts are to be effected accordingly as per allocations.

### **223.3 Cost of Stores of Army Units attached with BRO**

On arrival of Service units at Job site, cost of personnel, unit equipment, clothing vehicles etc. of such units is assessed by a Board of Officers (BOO). Cost of Cat- 'A' store is debited to relevant Major Head centrally and cost of Cat. B stores are debited to the Job concerned by contra credit to DSE. Similarly, when the Army units leave the GREF, the equipment, clothing, vehicles etc. will be surveyed again by a BOO and the cost arrived at is credited to the Job by contra debiting to DSE.

### **223.4 BB components/Bridging Equipment**

The cost of BB Components/bridging equipment launched shall be debited to the project concerned on a proforma basis. When the bridges are de-launched and taken to stock, the cost of equipment is assessed and credited to the original project on proforma basis. In case, the bridge equipment are de-launched after the Completion Report( Part A & B ) has been rendered for the project, no further accounting adjustment will be necessary. In such cases the cost of the de-launching will be debited to the estimate for permanent bridges, if any, in replacement of temporary bridges, otherwise where a simple retrieval is involved, separate estimate will be sanctioned for the purpose.

### **223.5 DISABLEMENT AND DEATH COMPENSATION LIABILITY:-**

The expenditure on account of Disablement compensation or death compensation including ex-gratia payments will be debited to the Job(s) on actual basis, if the disablement /death has occurred during employment with Task Force /lower formation of GREF. The construction Account of the Job(s) will be posted accordingly. This expenditure will be debitable to the Ground Establishment in case of deployment with Project Headquarters and to the General Establishment in the case of the HQ DGBR.

### **224. Expenditure which are not debitable to Job(s):-**

- 224.1 Expenditure on account of Pay & Allowance of Army Postal Units:** The pay and allowances (including leave salary and pension contribution) of the personnel of the P&T Deptt. serving with the postal units attached with BRO Units/Formations will be debited by the Senior Deputy Accountant General, posts and Telegraphs, Nagpur to the Accountant General, C. W. & M. for adjustment under Major Head 537. No further adjustment of this expenditure against the accounts of the projects/Jobs will be made.

- 224.2 DAD Expenditure :-** Expenditure on account of Pay & Allowances of DAD employee and cost of ration issued to DAD staff attached with GREF units will be not be debited to Job(s) rather these expenditure will be debited to the Major head 5054 ( Code head 55/069/30) .
- 224.3 Ground Establishment:** Expenditure incurred by Chief Engineer (Project) out of Ground Establishment (Major Head 5054) are not debitable to Job(s) except the element of Common Service Units.
- 224.4 Secretariat Service:** Expenditure incurred by HQ DGBR out of Secretariat Service (Major Head 3451) are not debitable to Job(s)
- 224.5 Expenditure on account of Procurement of Cat ‘A’ Spares:-** Expenditure incurred on account of Cat ‘A’ spares are not to be debited against Job(s). Separate Budget allotment is made for this purpose.

**225. Posting in Construction Accounts:-**

Before recording the transactions in the Construction Accounts, the Accounts Officer **will ensure that following information has been recorded in the relevant folio of Construction Accounts -**

- (i) Job No., Adm Approval/Revised Adm Approval No, date and amount has been noted in space provided therein.
- (ii) Technical Sanction No., date and amount has been noted in the space provided.
- (iii) Budget Allotment for the Year has been noted;
- (iv) Technical Provision catered for Categorical expenditure has been noted in the respective column;
- (v) In case of carry over Job(s), the progressive expenditure upto the last financial year are to be recorded including carryover liabilities.

After posting of expenditure in the relevant column, the total expenditure incurred during the month & the progressive total expenditure against the Job will be worked out and recorded in the space provided therein authenticated by the Accounts Officer .

The Construction Accounts maintained by the AO BRTF will be reviewed by him fortnightly to see that:-

- a) The expenditure does not exceed the permissible limit of AA/RAA and scope of Technical Sanction. Excess if any, will be immediately brought to the notice of executives for initiation of RAE/Revised Technical Sanction;
- b) That booking proforma expenditure on account of ‘clothing items’ is in conformity with booking of Pay & Allowances ;
- c) Amount of the recoveries from the Contractors agree with the balance shown in the contractors ledgers.
- d) That the liabilities are correctly posted.
- e) That the construction account provides a complete picture of the financial progress of the Job.
- f) That no expenditure booked in the past year has been withdrawn from any head of account;

- g) That the construction account provides the completion cost of a completed job.
- h) In case of transfer of stores after Physical completion of Job(s) or foreclosure of Job(s) or surplus stores of abandoned project/Job(s) credit has been correctly afforded based on duly priced Transfer Issue vouchers ;
- i) Any irregularity noticed during the review of construction account will be brought to the notice of executive authorities so that timely remedial measure can be taken. Further, he will keep a watch over the progress of expenditure incurred by Task Forces against Job(s) to bring to the notice of the executive authorities, cases in which the progress of expenditure is abnormally heavy or unusually low;

**226. Preparation of month Summary of Construction Accounts & Reconciliation with Abstract of receipt and charges:** From the Construction Accounts, a summary will be prepared monthly on BRDB 26 A and will be reconciled with the Abstract of receipt and charges prepared as per Para-209 of this Manual. The abstracts will be summarized monthly to show the total expenditure and liabilities under the headings indicated above. Liabilities will be reconciled with figure appearing in the Firm Liability Register and Liability Report will be verified based on summarized figure of Construction Account.

**227. LIABILITY**

A 'Liability' is created in all cases where a contract/agreement is entered into or supply orders placed for supply of goods and services for which payment is to be made subsequently. Liabilities in the BRO are created by way of deployment of resources, procurement of stores from the local market, procurement of stores centrally from DGS &D and PSUs, procurement of material/stores through contract or supply orders and deployment of CPLs. Budget Provision in the BRO includes cash and adjusted expenditure including liabilities.

**228. TYPES OF LIABILITIES**

**228.1 Contingent Liabilities:** - Any commitment of expenditure like the placement of supply orders, placement of work orders on a contractor etc is a contingent liability. The cost of such a commitment is noted as a contingent liability and the amount is distributed among various jobs for which stores are required.

**228.2. Firm Liabilities:** - On receipt of the stores ordered for the cost of these stores are transferred to firm liabilities till actual payment is made to the firm/contractors. The AO TF in turn distributes the cost of the stores and books the liability in the Construction Accounts of the Jobs. Once the payment is made and expenditure booked to the relevant job, the firm liability stands liquidated.

**228.3** Generally the firm or contingent liabilities in BRO Units/Formations accrue against the following items :

- a) Cat 'B' Stores
- b) POL
- c) Ration
- d) Railway Warrants/ MC Notes
- e) Contract Payments
- f) Miscellaneous

**229. Monitoring of committed liabilities –**

- 229.1.** The primary duty of the executives is to ensure that the budgetary provision exists for all past liabilities committed and for fresh liabilities created during a financial year. A large portion of the expenditure is incurred towards liquidating committed liabilities. If the assessment of the carry over liability is defective and proper control is not exercised over the level of commitment while incurring fresh liability, financial control over the jobs cannot be achieved. Carry over liability should be the first charge on any allocation. Therefore the absence of reliable and specific information regarding the extent of carry over liability makes it difficult to keep provision of specific amount out of the sanctioned budgetary allotment under each Major Head/ Minor Head and monitor progress towards liquidation of liability.
- 229.2 Liability Register**:-To exercise proper budgetary control over expenditure, the DGBR had issued instruction to maintain Contingent Liability Register and Firms Liability Register in the proforma given at Appendix-M & N of Technical Instruction No.21. Liability Register is an auditable document and should be audited by the Internal Audit Officer during the cycle of Internal Audit Programme. This Register is to be maintained by the Executives under the supervision of AO (P)/AO TF.
- 229.3** **It is important that at the beginning of the each financial year, an amount should be earmarked for meeting past commitments, the balance being available for fresh commitments.** Therefore it is imperative that committed liabilities are realistically assessed and properly recorded in the prescribed registers and is constantly monitored till liability is completely liquidated. All liabilities must be cleared on receipt of CP Vouchers, PBD Vouchers, MC Notes, CC Notes and TBO etc.
- 229.4** Adjustment of CP Vouchers, MC Notes, Railway Warrants, payment issue vouchers cannot be held back on the plea of non-availability of fund. These vouchers/notes/warrants must necessarily be adjusted in the MER/Construction Accounts, even if it results in excess of expenditure over allotment. The reasons for excess expenditure has to be explained both by executive and Accounts Officer.
- 229.5** As regards departmental charges, these are required to be booked as per actual financial progress of the work and not as per the physical progress. If the departmental charges exceed the provision made in the Technical Sanction, the Executive Authorities should be advised to go in for revision of TS, rather than refraining from booking departmental charges. The departmental charges should be booked on quarterly basis, as provided in Annexure 35 of the Border Roads Regulations.
- 229.6** As provided for in Para- 938 of the Border Roads Regulations, usage rates should be booked every month on the basis of hours/Km run. If the use of vehicle/equipment/plant exceeds the provision in the TS, revised TS should be insisted upon. The Accounts Officer will ensure the correct booking of usage rates.

**230. COMPLETION REPORT**

On completion of work, a completion report will be rendered on IAFW 2266A in accordance with the following procedure.

- 230.1 Completion Report Part-A** : Part ‘ A ’ of the report will be initiated by the Task Force Commander as soon as the work is physically completed, and transmitted in duplicate to the AO TF for his verification and check with reference to financial information available in construction account. The original copy of the CR Part-A will be returned to the Task Force Commander, who in turn, will transmit the same to the Chief Engineer concerned for submission to the DGBR. In the case of technical minor works and in respect of all other

works the report is to be submitted to the DGBR through the Chief Engineer. Finally the DGBR will submit these reports to the B.R.D.B. and Ministry of Finance (Defence).

During verification it will be seen that:-

- (a) That amount of administrative approval and technical sanction recorded in the report is correct.
- (b) Completion cost shown in the report agrees with that recorded in the construction accounts.
- (c) The outstanding liabilities, expected credits have been shown separately and are included in the completion cost. The completion cost as well as the outstanding liabilities agree with that recorded in the construction account;
- (d) that no undue delay has taken place in the submission of completion reports after the physical completion of the works/Job(s).
- (e) All newly constructed buildings are entered in the register of Pt./Ty. buildings.
- (f) All newly constructed residential or rental buildings are noted in the rent assessment ledger and action taken to assess the licence fee.
- (g) Excess over administrative approval and technical sanction is within the permissible limit.
- (h) In case of Job(s) under RAE, the CR Part-A is initiated only after obtaining the Revised Administrative Approval from the competent financial authority.

After verification of Completion Report Part-A, the following action will be taken by AO TF:-

- (a) The letter No & date under which CR Part-A has been initiated and the completion cost will be recorded in the construction Account of the Job(s).
- (b) No fresh expenditure will be booked/withdrawn against the job after submission of completion report Part 'A'
- (c) Pro-active action will be taken for prompt clearance of outstanding liabilities shown in the CR Part-A.

### **230.2 Completion Report Part – B**

Part 'B' of the report will be completed as soon as the accounts of the work is finally closed and forwarded to all concerned in the same manner as Part 'A'. A note to the effect that the completion report Part-B has been rendered, will be made in the relevant page of the construction accounts of the work concerned.

Note- Both CR Part 'A' & 'B' will be verified by AO TF with reference to the entries made in the construction account of the relevant job maintained in his office before they are forwarded to the higher formations.

\*\*\*\*\*

## Annexure-‘E’

**Appx ‘B’ (Refers to Para 6 (b) of Standard Operating Procedure (SOP) on issue of ASC Articles under Modified System of Direct Booking to the existing Book-Debit Units within and outside Ministry of Defence)**

**Details of Code Heads to be Quoted on Vouchers**

**(A) (For Supply to Units Within Ministry of Defence)**

Sl. No.	Items	Code Head
110 A (a) Provisions Local Purchase		
1.	Meat/MOH	1/401/04
2.	Non Veg items other than Meat/MOH	1/407/04
3.	Fresh, Veg & Fruits incl potatoes & Onion	1/408/04
4.	Other items	1/409/04
Central Purchase		
1.	Wheat & Wheat Products	1/410/04
2.	Rice & Rice Products	1/412/04
3.	Pulses & Dals	1/413/04
4.	Vanaspati & Edible Oil	1/414/04
5.	Sugar	1/418/04
6.	Tea/Coffee	1/419/04
7.	Milk & Milk Products	1/420/04
8.	Tinned items	1/423/04
9.	Other items	1/424/04
10.	Cash Allowances (Offrs)	1/429/04
110A (b) Grain and Salt for Animal		
1	Local Purchase	1/402/04
2	Central Purchase	1/402/04

110A (C) FOL Main Grades		
1	87 MT (LP)	1/403/04
2	87 MT (CP)	1/403/04
3	DHPP (CP)	1/425/04
4	DHPP (CP)	1/425/04
5	LPG (LP)	1/426/04
6	LPG (CP)	1/426/04
7	SKO (LP)	1/427/04
8	SKO (LP)	1/427/04
9	Other Items eg. ATF, 73 NL Gas, 93 MT, DLPP (LDO) etc. (LP)	1/428/04
10	Other Items eg. ATF, 73 NL Gas, 93 MT, DLPP (LDO) etc. (CP)	1/428/04
110A(d) Coal/Coke/Firewood		
1	Coal/Coke/Firewood (LP)	1/404/04
2	Coal/Coke/Firewood (CP)	1/404/04
110A (e) other ASC Stores		
1	Hyg & Chem (LP)	1/441/04
2	Hyg & Chem (CP)	1/440/04
3	Depot Contingency Items (LP)	1/442/04
4	Depot Contingency Items (CP)	1/442/04
110A (f) Lubs & Greases		
1	Lubs & Greases (LP)	1/406/04
2	Lubs & Greases (CP)	1/406/04

**Details of Code Heads to be Quoted on Monthly Summaries and Connected Vouchers**

**(B) (For Supply to Units Outside Ministry of Defence)**

1	Provision	1/453/01
2	Grain and Salt	1/453/02
3	FOL (Including Kerosene	1/453/03
4	Coal & Firewood	1/453/04
5	Other Stores	1/453/05

**Chapter – IX**  
**Bills & Vouchers**

**236. Bill Register**

To watch the disposal of bills, a Bill Register will be maintained in the Accounts Office. All bills will be entered in this Register on the date of receipt and serial No. of Bill Register will be allotted to each bill as BR No and accordingly disposal of each bill will be watched.

**237. Prompt disposal of Bills**

The officer-in-Charge of Accounts Officer will ensure that all the bills are disposed of as expeditiously as possible. As per orders all bills will be cleared within seven working days and CPL wages within 3(three) working days. However, the maximum time period for each type of bill will be decided by the PCDA (BR) from time to time.

**238. Bills are of the following kinds:**

a) **Contractor's Bills:-**

- (i) RAR Bills;
- (ii) Final Bills

b) **CPL Wages Bills:**

- (i) Muster Rolls;
- (ii) Hand Receipts

c) **Local Purchase (LP) bills**

d) **Personnel Claims**

- (i) TA/DA/LTC & other personal claims
- (ii) Medical re-imburement claims
- (iii) Ration Money Bills,
- (v) Outfit allowance claims
- (vi) GPF Temporary Advance/GPF Part Final Withdrawal

e) **Contingent Bills on account of:-**

- (i) Telephone bills
- (ii) Electricity bills
- (iii) Way Side Repair of Vehicle
- (iv) Petty Purchase from Imprest
- (v) Interim Relief
- (vi) Funeral Expenses
- (vii) Expense on carrying of Dead Body
- (viii) Condiment Allowance Bills
- (ix) Reimbursement of cost of Newspaper
- (x) MMA Claim;
- (xi) Rum & Cigarette Allowance
- (xii) Amenity Grant



- e) **Misc bills :-**
- (i) Legal Fee Bills;
  - (ii) Compensation under WCA Act-1923
  - (iii) Provisional Family Pension
  - (iv) Hiring of private building
  - (v) Other Misc Bills.

**239. General principles for authorizing payment of bills & Vouchers:-**

The following general principles/guidelines are to be followed by the Accounts officer attached to BRO Unit/Formation at the time of authorizing payment of bills & Vouchers :-

- (a) After exercising pre-audit/pre-scrutiny of bills and vouchers as mentioned below , all the enclosures of the Bill including original copy of Supply Order, Original copy of commercial invoice etc. will be endorsed with the stamp “Paid & Cancelled” under the token signature of SO(A)/AAO to avoid double payment on the same bills/vouchers/documents;
- (b) Necessary entries are to be made in the relevant Register/records;
- (c) Payment encasement is to be given on the overleaf of the original commercial invoice/Contractors bill;
- (d) Payment encasement is to be given both in figures as well as words;
- (e) Payment encasement is to be given in red ink only;
- (f) Payment encasement is to be given in a standardized way clearly stating the name of the payee and amount authorized for payment;
- (g) The payment encasement should be given in legible handwriting to avoid any confusion/complicacy at later stage;
- (h) PM for the particular transaction are to be prepared at the top of the payment encasement;
- (i) Payment encasement is to be signed by Sr. Auditor/Auditor/Clerk, SO (A)/AAO and DCDA/ACDA/SAO/AO as the case may be in their respective place;
- (j) After authorizing payment, the concerned dealing staff will segregate the original and duplicate set of bill; duplicate copy will be retained in the office while original bill will be handed over to the cashier under his token initial of receipt duly recorded in the Bill Register for preparation of cheque.

**240. Running Account Receipt (RAR) Bills**

As per provision contained in para-723 of BR Regulations, provision may be catered for in the contract agreement for making interim payment to the contractor during the execution of a contract. Such claims for advance payment will be prepared by the contractors in duplicate on IAFW-2263 and payment on ‘running account’ may be made in accordance with the conditions of the contract. The engineer- in charge will assess the cost of the work done and materials collected and will record the charges against the contract with a view to verifying the reasonableness of the payment claimed by him. The amount of payment on ‘running account’ will not exceed the difference between the approximate cost of work done, and the cost of stores, hire charges of T & P etc. issued and any previous running payments made up to date. In making such an advance, dues such as amount of security deposit, if any, is to

be recovered and the sum which it is considered, should be withheld to cover possible contingencies. Payments on 'running account' shall be made on the personal certificate of the engineer authority and will be settled in the final contract bill.

**241. Audit of Running Account Receipt Bills**

While making payment of RAR bills it will be scrutinized to see that:-

- (i) the bill has been preferred on IAFW-2263;
- (ii) the bills has been submitted in duplicate clearly marked as 'Original' 'Duplicate';
- (iii) the bill is properly filled up and completed;
- (iv) the total of each bill is expressed in words as well as in figures;
- (v) no erasure is made in the bill and that corrections where necessary are made in red ink, leaving the original figures legible after being crossed out;
- (vi) all calculations are correct;
- (vii) total of all vouchers are correct;
- (viii) revenue stamps have been affixed to all bills for sums in excess of Rs.5000/- if necessary and that they have been defaced by the payee by putting thereon his dated signature;
- (ix) the work done and payments claimed therefore agree with the contract agreement relating thereto;
- (x) the bill has been signed by the contractor or the person to whom power of attorney has been given by the contractor;
- (xi) the bill has been signed by the responsible officer or officers concerned where required;
- (xii) a correct reference to the measurement book and its pages is given on bills, where necessary;
- (xiii) the quantities of work done shown in the bill or the abstract or measurements are the same as recorded in the measurement book;
- (xiv) the funds are available to admit the bill in audit and making the payment;
- (xv) Job No & budget allocation has been made properly;
- (xvi) the outlay is fully detailed and that the quantities and rates are given of work done, material supplied or services rendered except where the work is certified to be unmeasurable (It is for the technical authorities to see that a work which is measurable is not treated unmeasurable, but it is the duty of AO TF to draw attention to anomalies in this connection i.e. cases in which a work previously described as measurable is subsequently treated as un-measurable or vice versa);
- (xvii) the rates charged are correct according to the terms of the contract (In the case of bills based upon schedule of prices, the rates in force on the date of the notice calling for tenders are applicable);
- (xviii) Demolition certificate is attached, indicating the condition of the materials retrieved and the manner in which they have been disposed of.
- (xix) the bill is checked by Surveyor of Works;

- (xx) the Engineer-in-charge has assessed the cost of work done and the materials delivered. The quantum of materials delivered by the contractor has been checked and noted in MB on a day- to- day basis duly signed by the Engineer-in-Charge as well as the contractor;
- (xxi) 5% check is carried out by the OC RCC and recorded in the MB.
- (xxii) the delivery challans & CRVs are attached with the bill.
- (xxiii) the quantities shown in CRV, Challan & MB tallies.
- (xxiv) the correctness of the cost of work done/material supplied should be checked with reference to the contract rates approved in the CA/DOs etc;
- (xxv) all previous RAR payments, made against the CA, have been accounted for and exact amount payable is determined by restricting the amount of RAR to 90% of the work done and 75% of the material supplied.
- (xxvi) payment through RAR will be released only after making necessary entry in the MB/Bill and noting the amount in the contractor ledger;
- (xxvii) the interval between the two RAR payments is as provided for in the contract agreement. For reckoning the period of interval between two RAR payments, the date of allocation of voucher no. should be taken into consideration and not the date of actual payment.
- (xxviii) Retention money, security deposit, SSD, IT and compensation where necessary, have been recovered ;
- (xxix) the bill is accompanied by the following certificates signed by the competent engineering authority, Cdr. TF/OC unit:-
  - (a) That no work has been ordered on the contractor without a proper deviation order duly approved by the officer authorized to do so under existing orders and without settlement of rates with the contractor.
  - (b) All special rates involved in the deviation order have been checked and approved by the competent authority.
  - (c) No govt. stores and T&P have been issued without prior settlement of the issue rates.
  - (d) All amendments including those necessitated by issue of stores and T&P not included in Schedule B&C have been approved by the competent authority.
  - (e) All recoveries in respect of stores and T&P issued to the contractor under schedules B&C, water, electricity and other miscellaneous charges have been made up to date.
  - (f) All unresolved disputes have been referred to proper authorities for decision.
  - (g) All transactions with the contractor have been recorded on regular official forms at the correct time.
  - (h) The contractor has not submitted the Final Bill.

- (i) Certificate from OC RCC to the effect that the departmental resources have not been utilized by the contractor, is enclosed.
- (xxx) All the relevant columns have been filled in by the appropriate authorities and page C has been signed by the Cdr TF/OC unit.
- (xxxii) In case of advances on account of imperishable material, the statement of stores should be accompanied by a certificate issued by the engineering authority that the quantity of materials shown therein have actually been brought by the contractor and are lying at site of work on the date of preparation of the RAR and that all previous advances made on this account have been accounted for in this bill and that these materials are of imperishable nature and are required by the contractor for use in work under the contract.
- (xxxiii) In case of RAR relating to payment of advances for materials collected at site, it will be seen that the following certificates are furnished by the Engineer-in-Charge in accordance with the conditions of the contract.
- The materials are of an imperishable nature and are in accordance with the contract;
  - They have been reasonably brought on to site in connection with the contract;
  - They are adequately stored and/or protected against damage by weather or other causes, and
  - They have not at the time of advance been incorporated in the works.
  - In the case of contract for supply of stores and materials it should be seen that the contractor is not paid more than 90% , of any supplies delivered .

*Note (1) – RAR payments may be made for a period **upto four months**, reckoned from the date of conclusion of contract, in the absence of an attested copy of the contract.*

**242. Payment of Running Account Receipt**

It will be seen that:-

- (a) In the case of Measurement and Lump sum contract Term Contracts, a Running Account Receipt (IAFW-2263) is presented at an interval of not less than 30 days and that credit has been given to the contractor for under noted percentage of the value of work executed and for 85% of the value of imperishable materials lying at site.

For works not exceeding Rs.5 lakh	90% of the value of work executed
For works exceeding Rs.5 lakh and not exceeding Rs.10 lakh	90% of the value of the material supplied/work done or executed/service rendered for the first Rs.5 lakh and 92 ½% of the value of material supplied/work done or executed/service rendered for the balance.
For works exceeding Rs.10 lakh	90% of the value of material supplied/work done or executed/service rendered for the first Rs.5 lakh and 92 ½% for the next 5 lakh and 95% of the value of material supplied/work done or executed/service rendered for the balance.

The amount so retained from the contractor shall be called retention money and shall be released to the contractor along with the final bill. However, in case the amount of this retention money is more than Rs.5 lakh, then after retaining an amount of Rs.1.5 lakh or 1% of the contract amount (in case of contract supply & stacking of material) and 10% (in case of execution contract) whichever is more, the balance amount of retention money will be refunded to the contractor on satisfactory completion of works as certified by the BRO authorities.

#### **243. AUDIT OF FINAL BILLS**

The Audit of Final bills will be conducted with reference to the rules in Regulations and Audit Code, etc. The general points to be seen in audit are :

- (i) *The bill has been submitted in original in the prescribed form (IAFW-2262);*
  - (ii) *That the bill has been duly pre-receipted by the payee and that vernacular signatures etc. , have been transliterated;*
- [Note-1: The contractor's receipt should be for the gross amount of bill, i.e., inclusive of the amount, if any deducted on account of security deposits.]*
- (iii) *That the bill has been signed in ink with date and supported by signatures of witness where necessary ;*
  - (iv) *That the details of works done and the totals have been shown in words as well as in figures;*
  - (v) *The arithmetical calculations are correct;*
  - (vi) *The blank spaces in various cages of the bill are filled ;*
  - (vii) *The bill has been technically checked and signed by the Surveyor of works ;*
  - (viii) *The stores have been issued as per schedule 'B' ;*
  - (ix) *That there are no erasures and that alterations in totals have been attested by the Officer concerned as many times as they occur;*
  - (x) *That the copies of documents etc. supporting the bill, are in original. In cases where duplicate copies are permitted to be sent it will be seen that they have been certified by an authorised person;*
  - (xi) *That revenue stamps have been affixed to all bills for sums in excess of Rs.5000/- if necessary and that they have been defaced by the payee by putting thereon his dated signature;*
  - (xii) *That the terms of the Contract Agreement have been adhered to; and that the contractor has given a clear 'No Demand Certificate' on page 2 of the bill(IAFW-2262) over his dated signature;*
  - (xiii) *That the rates charged in the bill are those given in the contract or the Schedule of Prices in cases where the contract was concluded based on the Schedule;*
  - (xiv) *That, as far as possible, the nomenclature of the items of work billed for, agrees with that given in the contract or in the schedule of prices of the contract ;*
  - (xv) *That all the liquidated damages to which a contractor may have become liable under the terms of his contract have been recovered except when a recovery has been waived under the orders of the competent authority;*

- (xvi) *That there has been no delay in the preparation and submission of the bill after the completion of work or service;*
- (xvii) *The T & P statement is as per Schedule 'C' of the contract ;*
- (xviii) *That a consolidated statement of stores is attached to the Final Bills in cases where stores were issuable to the contractor under Schedule 'B' of the contract agreement. These statements will be further examined to see that :-*
- (a) *The issue of all the stores was authorised by Schedule 'B' of the contract agreement and the rates charged also agree with those shown in the Schedule;*
  - (b) *All schedule B stores issued to the contractor is as per quantity mentioned in the Contract agreement and the prices are same as accepted in the CA.*
  - (c) *In case of Govt stores which were not included in the original contract the issue rates fixed for such stores are the highest of the following rates :-*
    - (i) *Stock Book rate as on the date of issue of the stores.*
    - (ii) *Market rate as on the date of issue of stores.*
    - (iii) *Rate deduced from the tendered rate in cases of contracts based on Bills of quantities and Item Rate Contracts.*
  - (d) *It has been checked by the technical staff that the stores has not been over issued. In case of over issues it has been certified that the whole quantity has been actually incorporated in the work or returned back by the contractor unless these over issues have been condoned by the competent BRO authorities upto the specified limit . Otherwise necessary recovery at double the market rates has been made in addition to other penal action imposed by the competent engineer authority,.*
  - (e) *The store statement has been checked with reference to Un-Stamped Receipts (USR).*
  - (f) *The receipt voucher in support of return of excess stores has been attached.*
- (xix) *that a consolidated statement of Tools and Plants is attached to the Final Bill in cases where they are issued to the contractor under Schedule 'C' of the Contract Agreement and signed by both, the contractor and the engineer-in-charge. These statements will be scrutinised to see :-*
- (i) *That the issue of all the Tools and Plants is authorised under Schedule 'C' of the Contract Agreement;*
  - (ii) *That the recovery of hire charges is effected at the rates and under the conditions prescribed in the relevant clause of the Contract Agreement. The period for which the recovery is effected should in particular be checked to ensure that they have been calculated correctly according to the terms of the contract;*

- (iii) *that, in case any item other than those mentioned in Schedule 'C' is issued, an amendment to the contract exists, covering the issue and specifying the hire charges at the appropriate rate;*
- (iv) *The statement has been checked with the log book.*
- (v) *The USR for issue and the receipt voucher ( IAFZ-2096) for return of T&P has been attached duly signed by the contractor and the engineer-in-charge.*
- (vi) *In case any item of T&P, not included in the contract is issued on the request of the contractor, an amendment to the contract is necessary stating the rates of issue duly approved by the competent engineer authority.*
- (vii) *The recovery has been made in accordance with the conditions of contract. The following documents have been attached to the bill:-*
  - (a) *Statement of stores issued and recoveries made/due against the contractor.*
  - (b) *Statement of T&P, transport, Rent, water and electricity charges recovered/due against the contractor.*

*Note: If no recoveries are involved in r/o (a) & (b) above, a 'nil' certificate is required to be attached to the bill*

  - (c) *Statement of RAR payments made till date.*
  - (d) *Abstract of quantities and prices (IAFW-2264) in case of measurable work.*
  - (e) *All work orders, DOs, amendments, star rates, proportional rates etc.*
  - (f) *Completion certificate signed by the competent engineer authority i.e. OC unit/Cdr TF.*
  - (g) *Statement of misc recoveries due on account of returnable stores such as bitumen containers/cement bags or other Schedule B stores issued.*
  - (h) *Settlement memo/ Reply of Observations raised by the AO TF/AO (P) at the time of scrutiny of contract.*
  - (i) *Measurement book.*

After deducting all dues, demands and adjustment of all previous RAR payments, the final payment due to the contractor should be released.

**244. Additional points to be seen in Audit of Final Bills:**

In addition to the general checks mentioned above, the following special instructions will be followed in auditing the Final Bills:-

- (I) Final Bills signed by the Contractor under protest or which contain specific reservation –The protest and/or reservation of a contractor can be occasioned by either of the following contingencies –
  - (a) When the contractor prefers a final bill and signs the certificate on page-2 of IAFW-2262 with a demand certificate and/or protest.

- (b) At the time of receiving payment as per case IX of the final bill (IAFW-2262) the contractor finds that the bill has been passed for an amount different from that for which preferred.

In case of (a) the BRO officers have instructions that such bills should not normally be presented for audit and every effort should be made by them to lift or resolve the reservation. But where the contractor is not co-operative (or may be he prefers to let the case lie over to gain his own ends) the final bill would be presented to audit with a view :-

- (i) To make an on account payment, if demanded by the contractor, under the specific provision of the contract;
- (ii) To have an audited bill, if necessary before taking the disputes or contesting it at the arbitration.

In regard to (b) any alteration in the net amount of the bill, as claimed by the contractor is required to be attested by the contractor before payment is made to him. In case of contractor's refusal to sign the relevant certificate of the Final Bill, an account payment, if demanded by the contractor as per terms of the contract, may be made.

The balance of the amount due to the contractor in both the above cases will be credited to the Head 'T-Deposit and advances sub-head Miscellaneous Deposits'.

When a contractor refuses or neglects to submit his final bill for a contract, or sign the bill preferred by the BRO authorities as a result of such refusal or neglect, a note will entered to that effect on the bill and the sum due to the contractor debited to the work/Job concerned and credited to Head 'T-Deposit and advances sub-head Miscellaneous Deposits'.

If however, the final audited bill of contractor shows that he has already been overpaid, the BRO authorities will be asked to initiate action immediately to recover the overpayment.

*[Note: In case of handling and conveyance contract, each bill against each Work Order will be treated as Final Bill and will be dealt with accordingly in the Accounts Office]*

## (II) Arbitration Award

The E-in-C has issued instructions to the MES officers in "Manual on contracts-2007" interalia detailing the procedure to be adopted in dealing with arbitration cases which are applicable mutatis mutandis in BRO.

### 245. MEASUREMENT BOOK

The measurement book will provide a complete record of works performed under a contract and, will therefore; include all items having a financial bearing so that full support is given to the amount of the final sum due to the contractor. It is the basis of all accounts of measured work and of materials received which have to be measured or counted.

### 246. SAFE CUSTODY OF MEASUREMENT BOOK

Since measurement book is a document which may have to be produced as evidence in a court of law, entries therein must be indelibly recorded, properly described, agreed and signed by the parties concerned, at the site on completion of each day's measurement. The AO TF will be the personal custodian of all unused/ used/ completed measurement books and he will ensure that above requirements are complied with.



**247. REGISTER OF MEASUREMENT BOOK**

The AO TF will maintain a register of measurement book. Serial number of each book, date of issue, date of return back to AO TF will be recorded in it. A measurement book will only be issued to an officer when ordered in writing by the OC unit/Cdr. TF who will specify the name of the officer for whom it is required. Generally, the MBs are issued to E8 section of the TF not below the rank of JE whose dated signatures are taken by the AO TF in the MB register in token of issue. On return back, the AO TF will make entry in the MB register with words "Returned Back" with dated initials.

**248. ANNUAL CENSUS OF MEASUREMENT BOOK**

The AO TF will carry out census of all MBs on his charge as recorded in the MB register, once in an year, in the month of April, with a view to ensure that no MB is missing. Annual Census Report will be forwarded to the PCDA (BR) New Delhi.

**249. LIFE OF USED/COMPLETED MEASUREMENT BOOK**

Used/completed measurement books will be preserved for ten years after the date of completion of work, the measurement of any part of which are recorded therein. In register of measurement books the date on which the measurement book is due for destruction and date of actual destruction will also be noted.

**250. CHECK OF MEASUREMENT BOOKS**

Arithmetical check of calculations (i.e. castings and extraction) will be done by the AO TF to the extent laid down below:

He will check one page in every four pages completely and the other three pages on broad lines only (e.g. by ignoring the troublesome duodecimal fractions when these do not dominate the result) and only with sufficient details to ensure that there is not a substantial miscalculation. The selection of pages required to be completely checked should be judiciously made by the AO TF personally and not automatically by selecting every month fourth page in a numerical order. It is also essential that a record of the pages selected for complete check is maintained in the measurement book so that the auditor's work could be reviewed and checked independently.

It is not feasible to lay down hard and fast rules for the check of measurement book, as the work is largely a matter in which AO TF must use their common sense and intelligence.

**251. CONTRACTOR'S LEDGER - ITS FORM AND POSTING**

The contractor's ledger is a running account with each contractor in respect of each contract, showing the amounts due by him for advances made and material supplied to him, etc. and due to him for work done/material supplied/service rendered etc. and is closed and balanced monthly. The contractor's ledger will be maintained contract-wise and even in cases in which the only payment is the final payment, a separate ledger folio will be opened.

The posting in the ledger will be made through double entry system. The arithmetical details of payment and the deductions made are noted in the left hand side as the progressive totals of gross payment and its bifurcation under different heads will be shown in the tabulation form on the right side of the ledger.

The ledger accounts should be closed and balanced monthly and will be signed by the AO TF. The AO TF will be responsible for the correctness of the Contractor's ledger and for securing agreements, month by month between and balances detailed in the construction

accounts and the corresponding balance of the accounts in the ledger. He will also be responsible to watch that the amounts due from a contractor are recovered completely from his bills for the jobs to which they relate.

Extract of the contractors' ledger should be prepared and sent to the TF Commander/OC Unit every month for their information and communication to the contractors.

**252. Scrutiny and Payment of Annual Maintenance Charge Bills**

On receipt of Bill for Annual Maintenance Charges the Accounts Officer will see that:-

- (i) Job No and budget allocation has been given by the Officer-in-Charge of Budget Section.
- (ii) The copies of the bills are marked as 'original' , 'duplicate' , etc., on the top of the bill;
- (iii) That the bill has been preferred for a period with prospective effect from the date of signing the AMC by both the parties;
- (iv) The bill/cash memo are in original and bears proper sale tax/VAT/TIN number which are compulsory;
- (v) Bank particulars/mandate form has been enclosed with the bill for making E-payment;
- (vi) That the bill is complete in all respects and has been signed by AMC Holder and countersigned by the concerned authority under the delegated power;
- (vii) That the specimen signature of the countersigning authority is identical with that recorded in the Specimen Signature Register maintained for the purpose;
- (viii) Calculations are correct and tallies with the amount of AMC or pro rata thereof;
- (ix) That the funds are available to admit the bill in audit and authorise payment;
- (x) That the following documents are enclosed with the Bill:-
  - a) A Copy of AMC.
  - b) An ink-signed copy of the Commercial Invoice
  - c) User's certificate;
  - d) Guarantee/Warranty Certificate;
  - e) Any other document/certificate that may be provided for in the AMC.

After exercising the above checks the Accounts Officer will authorise payment and Original Supply Order will be cancelled under the token signature of AAO/AO and necessary entries will be made in the Supply Order Register and Firm Liability Register.

- (i) The period mentioned in the bill covered by the agreement period.
- (ii) The bill has been preferred from the date of AMC concluded or any specified date of AMC and no bill has been preferred for retrospective effect;

- (iii) Certificate to the effect of completion of service satisfactorily is given by the Board of Officer nominated for the purpose.
- (iv) Except consumable items expenditure on any items pertaining to the equipment has not been claimed;
- (v) The bill is not for any advance payment.
- (vi) If any advance payment is proposed, conditions stipulated in Rule 159 of GFR 2005 have been satisfied.
- (vii) Bill has been pre-receipted and stamped by the Contractor.
- (viii) Funds are available for making payment.
- (ix) Income Tax/Service Tax leviable has been correctly calculated.

**253. Audit of Muster Rolls (CPL Wages Bills):-**

Wages bills are paid on Muster Roll. The Muster Roll as its name denotes, is a nominal roll or list of labourers employed daily on works. There is generally a separate roll for each work. A central record of all Muster Roll sanctioned will be maintained by the AO. In BRO, Muster Roll will be prepared for the period 21<sup>st</sup> of a month to 20<sup>th</sup> of the following month and will be submitted to AO TF for check and authorizing payment before 25<sup>th</sup> of the month. After audit by the AO TF, these Muster Rolls will be paid from the cash assignment. The following scrutiny will be exercised to authorise the payment of Muster Rolls:-

- (a) Job No & budget allocation has been made properly by the Officer-in-Charge of Budget Section;
- (b) That the CPLs have been deployed against a sanctioned Job and deployment was within the scope of Technical provision;
- (c) Sanction for deployment of CPL against the Job has been accorded by the competent authority;
- (d) Budget is available to admit the bill in audit and authorise for payment;
- (e) That the wages have been fixed by CE in consultation with civil authorities;
- (f) That the wages are not less than minimum Wages Act-1948.
- (g) Ticket No ,Name & father's name has been legibly noted in the Muster Roll;
- (h) Only one day rest has been allowed with wages in every period of seven days on having worked for six days continuously.
- (i) Paid national holidays (26<sup>th</sup> Jan, 15<sup>th</sup> August and 2<sup>nd</sup> Oct) are allowed only if the CPL was on service on the preceding and succeeding working days.
- (j) In case of initial engagements, wages are admissible from the date of reporting at the place of work even if they moved from rear base area.
- (k) Total strength on a day does not exceed that of sanctioned strength for the particular job/work.
- (l) Nos. of personnel shown in Muster roll tallied with those shown in the DLRs (Daily Labour Reports)
- (m) There is no overlapping or smudging of thumb impressions.

- (n) Attendance of the labourer has been checked daily by the supervisor of works, weekly by Platoon Commander & monthly by OC Unit.
- (o) Each page of the muster roll is initialled by an officer.
- (p) That following certificates have been endorsed on the wages bills: -
  - (i) Labour for whom pay and allowances have been claimed, have worked for 8 hours daily except for Sundays and gazetted holidays and authorised absence.
  - (ii) Labour has not been employed for execution of work given on contract on a specified stretch of road.
  - (iii) Labour employed and stores issued have been fully utilized on the work.
  - (iv) Funds are available.
- (q) Disbursement of wages beyond Rs 100000/- has been made by OC Unit or an officer authorised by OC.

*[Note:-In addition to above checks, the Last Charge of the Muster for the particular Job/Area is be verified before authorising the payment.]*

**254. Audit & Payment of Hand Receipt on account of un-paid CPL wages:-**

Un-paid wage of CPL is to be re-claimed on a Hand Receipt IAFQ-2260. The Hand Receipt is be submitted duly pre-receipted by the CPL and countersigned by the concerned disbursing authority. On receipt of Hand Receipt on account of un-paid CPL wages, the same will be linked by the AO TF with the entries made in the 'Register of un-paid wages' (IAFW-2259) and authorize payment after making necessary entries therein.

**255. Scrutiny of Local Purchase Bill**

During pre-audit of Local purchase Bills the following points will be seen:-

- (i) The bill is supported with Original Supply Order with UO No. and date of IFA's concurrence, wherever required under delegation of financial powers.
- (ii) Job No and budget allocation has been given by the Officer-in-Charge of Budget Section and agrees with those given in the supply order.
- (iii) The copies of the bills are marked as 'original', 'duplicate', etc., on the top of the bill.
- (iv) The bills/cash memos are in original and bear proper sales tax/VAT/TIN number which is compulsory for sale & supply of stores.
- (v) Bank particulars/mandate form has been enclosed with the bill for making E-payment;
- (vi) That the bill is complete in all respects and has been signed by supplier and countersigned by the concerned authority under the delegated power.
- (vii) That the specimen signature of the countersigning authority is identical with that available in the Specimen Signature Register maintained for the purpose;
- (viii) Calculations are correct and tally with the amount given in the supply order.

- (ix) That the funds are available to admit the bill in audit and authorise payment;
- (x) That the following documents are enclosed with the Bill:-
  - a) An ink-singed copy of the Supplier's Bill;
  - b) An ink-signed copy of the Commercial Invoice/Challan;
  - c) CRVs in duplicate duly credit verified by AAO/AO/SAO;
  - d) Inspection Note;
  - e) Relevant documents/proof of payment in support of the claim for statutory and other levies, such as Excise duty challan, Customs duty clearance certificate, Octroi receipt, proof of payment for EPF /ESIC contribution with nominal roll of beneficiaries, etc., as applicable;
  - f) Exemption certificate for Excise duty/Customs duty, if applicable;
  - g) Guarantee/Warranty Certificate;
  - h) Any other document/certificate that may be provided for in the supply order/contract;
  - i) DP extension letter with CFA's sanction, UO No. and date of IFA's concurrence, where required, indicating whether extension is with or without LD;
- (xi) Sales tax, Entry Tax, custom duty, Excise Duty, insurance charges etc., if any have been claimed as per the conditions in the supply order;
- (xii) User's acceptance
- (xiii) The supply has been made within the delivery period. In case the delivery is made after DP or delivery has been made on last day of the DP and the store duly inspected has been taken on ledger charge after DP, a formal extension is required before making payment. The extension letter may be with LD or without LD depending on the conditions of original SO;
- (xiv) LD where applicable has been levied;
- (xv) The supply has been completed as per the original date/extended date of completion.

After exercising the above check the Accounts Officer will authorise payment and Original Supply Order will be cancelled under the token signature of AAO/AO and necessary entries will be made in the Supply Order Register and Firm Liability Register.

**256. Travelling Allowances/Daily Allowances/LTC claims**

The Accounts officers attached with BRO Units/Formations will deal with the following:-

- (i) To Pay advance of travelling allowances admissible under rules and to watch their adjustment or to communicate them to other Accounts Officers concerned/PAO(GREF) for adjustment;
- (ii) To deal with the claim for travelling allowance(including conveyance allowance) and those for the transportation of personnel effects of GREF employees;

- (iii) To audit leave travel concession claims of GREF employee availed during regular leave;
- (iv) To audit TA claims of GREF employees on retirement.

The GREF officers and personnel are entitled for TA & DA as per Defence Civilians and are covered by Fundamental Rules, Vol-II(Travelling Allowance). However, they are entitled to warrants like service officers and personnel which are regulated as per provision contained Travelling Rules for Defence Services as well as on Cash TA .

The following types of claims are received and after excising the necessary scrutiny , the Accounts officer attached with BRO Units/Formations will authorize payment :-

- (i) TA claim on account of move on Permanent posting;
- (ii) TA claim on account of move on Temporary duty ;
- (iii) TA claim on account of move on Course of Instructions.

(a) TA claim on account of move on Permanent Posting:-

Entitlements of GREF Officers & Personnel on account move on Permanent Posting are as under:

- (a) Travelling Allowance,
- (b) Composite Transfer Grant,
- (c) Luggage Claims,
- (d) Transportation of Conveyance.

(b) TA claim on account of move on Temporary duty move & move on course of Instructions:

Entitlement of GREF Officers & Personnel on the above move are as under:-

- (a) Travelling Allowance,
- (b) Actual Expenditure incurred during the period of temporary duty as authorised by the Govt. of India from time to time or old Daily Allowances admissible prior to implementation of 6<sup>th</sup> CPC as preferred by the claimant.

**257. Advance of TA/DA**

GREF Officers and personnel who are eligible to draw travelling allowance may be granted an advance of such allowances to the extent permissible under rule when proceeding on temporary duty to an outstation or when permanently transferred to another station. An advance of TA may be sanctioned by the authority competent to sanction such advances except in cases of journey performed after the date of retirement.

Advance of TA/DA will ordinarily be drawn on IAFA-194 or on a simple receipt, stamped where necessary, for the amount of the advance. A copy of the order or other authority sanctioning the move should be furnished alongwith the application. The amount of the advance should be limited to the amount of travelling allowance admissible under the rules for the journey in question. Advance of travelling allowance will be drawn from the

Cash Assignment. When paying an advance of TA/DA to GREF officers/Personnel the Accounts Officer attached to BRO Unit will see that the advance paid is not likely to exceed the amount admissible under rules.

After exercising general scrutiny of requisition (IAFA-194), the necessary entries will be made in the Demand Register maintained for the purpose and liquidation of advance will be watched accordingly.

In case of authorizing Advance of TA/DA on account of move on permanent posting the 'Demand' intimation will be intimated to the concerned Audit officer/Accounts Officer/Paying authority and acknowledgement thereof will be obtained, necessary entries will be made in the Demand Register under the token initials of SO(A)/AAO, kept on record, and demand will be cleared accordingly.

**258. Adjustment of TA/DA Advances**

- 258.1** All advances of travelling allowances will be entered at the time of payment in the Audit cum demand register of TA/DA/LTC maintained in the office. All advances of travelling allowances which are communicated by another Audit Officer through LPC or IAFA-524 will also be entered in the demand register under the token initials of SO(A)/AAO and acknowledgement thereof will be sent to the concerned audit officer for their necessary action and record.
- 258.2** Advance of travelling allowance to GREF employee transferred to the payment of another audit officer will be communicated to him for adjustment. The entry in the demand register will be deleted by noting the number and date of the acknowledgement.
- 258.3** Advances of travelling allowances will be adjusted by the submission of bills on completion of the journey or tour; such bill invariably be called for if not received within a reasonable time.
- 258.4** Bills received in adjustment of advances of travelling allowance will be audited with reference to the orders in force at the time the journey was performed. If the amount of the travelling allowances due to an individual exceeds the amount of advance drawn, the balance between the amount claimed and that of the advance drawn will be paid. If the amount of travelling allowance due is less than the advance drawn, the difference should be recovered from the IRLA and accordingly demand intimated to PAO (GREF) for recovery.
- 258.5** In all cases where retrenchments are made from travelling allowance claims, or in which bills are for more than the amount claimed, full details explaining how the difference has been arrived at, will be furnished to the claimant on IADA-471. This applies equally to cases in which no advance of travelling allowance has been claimed.
- 258.6** When claims are required to be returned unpassed for any reason, full particulars of the objection will be communicated on IAFA-576.

**259. Scrutiny and payment of TA/DA Claims in respect of GOs/GPs:-**

All the bills for travelling allowance and daily allowance are pre-audited 100 percent. In conducting the audit of travelling allowance claims the following points will be seen:-

- (i) That the claims for travelling allowances for journey by rail, road, river, sea or air have been submitted on the prescribed forms (IAFT-1716) in accordance with the instructions printed thereon and they are supported with all necessary certificates.
- (ii) That all the column of the format have been duly completed and struck out if not relevant;

- (iii) That the claim has been submitted duly pre-receipted and signed by the claimant duly affixing the 'revenue stamp' wherever required;
- (iv) That the Job No & Budget allocation has been made properly by the Officer-in-Charge of Budget Section;
- (v) That the claim has been countersigned by the competent authority;
- (vi) That claim is not time barred; the claim not preferred within 12 months has been accepted with time barred sanction.
- (vii) That the sanction of the competent authority has been attached in case of travel by air by non-entitled personnel.
- (viii) That the fund is available to admit the bill in audit and authorise payment;
- (ix) That the Bank particulars of the Officer/personnel has been clearly mentioned in the bill for making E-payment;
- (x) All the certificates as prescribed in the format has been signed by the claimant after scoring out the items which are not relevant to the claim;
- (xi) That the DO-Part-II No & date authorising the move has been correctly mentioned in the bill;
- (xii) That the duty on which the journey was performed is such as to entitle the individual who performed it to travelling allowance under the rules and that the sanction of the competent authority has been accorded, where necessary.
- (xiii) That the journey was performed as expeditiously as possible and that no bill has been submitted for it before;
- (xiv) The rates of railways, steamer or air fares charged agree with the tariffs of railway, steamer or Air Company.
- (xv) The distance for which mileage has been claimed is correct. In case of doubt as to the correctness of distance for which the allowances has been drawn, the local MES authority will, be consulted.
- (xvi) No allowances have been claimed which are not covered by regulations or orders.
- (xvii) Any advance of travelling allowance taken in r/o particular journey for which claim preferred has been brought to account in the claim.
- (xviii) The sanction accorded for travel by air vide rule 137 (b) TR is prima facie in order with reference to the data given in the TA claim itself.
- (xix) That the claim has been submitted immediately after the completion of journey
- (xx) That in case of the non submission of the claim in time. Amount of TA/DA Advance with penal interest has been intimated to PAO (GREF) for debiting IRLA of the individual.
- (xxi) That the fare has been claimed as actual paid or as per entitled class of the travel whichever is less.
- (xxii) That for local journey DA has been claimed at half of the ordinary rates irrespective of the locality.



- (xxiii) That for enforced halts enroute, treated as duty, the DA has been allowed at ordinary rates only.
- (xxiv) That no DA has been allowed for leave including CL & RH taken by the individual during Ty duty period.
- (xxv) The DA has not been allowed to Personnel/Officer of the GREF who move within Task Force sector.
- (xxvi) That the amount of Composite Transfer Grant (CTG) is as per entitlement (in case of Permanent transfer).
- (xxvii) The amount for transportation of personal effects is as per the entitlement and receipts are attached (in the case of permanent transfer) if otherwise exempted;
- (xxviii) That transportation of personal effects is as per the entitlements (in case of permanent transfer).
- (xxix) In case of TA/DA advances necessary Pt-II orders and authority for the move are invariably attached.

*[Note: In addition to above procedure and guidelines laid down in para-101 & 636 of MO-Part-II, Vol-I & para-47 & 62 of Defence Audit Code and the guidelines issued by the Government from time to time will also kept in view.]*

After exercising general scrutiny of TA/DA claim, the necessary entries will be made in the Demand Register maintained for the purpose and advance drawn, if any will be cleared accordingly. If the claim has been passed for (-) minus amount the fresh demand will be noted in the demand register and intimated to PAO(GREF) for recovery action and acknowledgement thereof will be obtained, kept on record and necessary entries will be made in the Demand Register under the token initials of SO(A)/AAO and demand will be cleared accordingly.

The expenditure on account of TA will be debited to the relevant Job. In case of transfer TA, the financial adjustment in the Job will be carried out by the respective paying authority.

**260. Scrutiny and payment of Leave Travel Concession Claim:-**

Entitlement for LTC/HTLTC will be as per CCS (LTC) Rules amended from time and the claims in respect of GREF Officers & Personnel will be admitted in audit and authorise payment by the Accounts Officer attached with BRO Units/Formations after excising following general scrutiny in addition to the checks prescribed in the regulations: -

- (a) That the claim has been submitted in the proper form;
- (b) Sanction of the CFA has been obtained;
- (c) That the bill has been countersigned by the countersigning authority about the correctness of the claim;
- (d) That the advance if any taken has been shown in the claim;
- (e) That necessary certificate of the executive authority stating that the individual is eligible for the concession has been obtained and the same been noted in the Service Book of the employee and the home town shown by the employee is correct with reference to that shown in the service book;
- (f) That necessary certificate from the individual regarding the employment of the spouse and other certificate as prescribed have been attached to the claim;

- (g) That DO Part-II notifying the casualty has been attached to the claim;
- (h) That the fare which the individual has claimed is in accordance with the fare shown in the Railway fare chart;
- (i) That in Cash TA/DA sanction has been given by the CFA if the individual does not avail the warrant;
- (j) That in case the individual has drawn advance, the claim has been submitted within one month of the return journey falling which penal recovery will be made. In other cases, the claim should be submitted within three months from the completion of journey otherwise the claim will be forfeited.
- (k) That the journey has not been performed in any private vehicle including own vehicle;

After exercising general scrutiny of LTC/HTLTC claim, the Demand Register will be verified to see that the advance taken by the individual is the same as shown in the claim. The claim will be then passed and payment endorsement will be made accordingly. Necessary entries will be made in the Demand Register maintained for the purpose and advance drawn, if any will be cleared accordingly. If the claim has been passed for (-) minus amount the fresh demand will be noted in the demand register and intimated to PAO (GREF) for recovery action.

**261. Advance for travelling allowances for availing LTC/HTLTC**

Advance for L.T.C. to GREF Employee will be authorised by the Accounts Officer attached to BRO Units/Formation and following general points will be observed :-

- (a) That the requisition has been submitted in the prescribed proforma ;
- (b) That the requisition has been submitted in duplicate;
- (c) The requisition for advance has been signed and countersigned by the Controlling Officer.
- (d) The details of family members indicating sex, relation, date of birth etc. are submitted duly countersigned by controlling officer;
- (e) The basic pay has been indicated.
- (f) The place of visit has been specified.
- (g) In the case of LTC for self, the period of leave has been specified.
- (h) The advance is restricted to 90% of the approximate entitlement.
- (i) Specific Block Year and Nature LTC whether it is Home Town LTC or 4 Years Block(for anywhere in India) has been clearly mentioned.

**262. Sea Passage claims**

Bills for the cost of sea passage provided for GREF employee are received from adopting companies supported by IAFT-1724.They will be audited and paid by Accounts Officer attached to BRO Units/Formation in whose audit are the port of embarkation is situated. The cheques issued to the shipping companies will be accompanied by cheque forwarding memo on IAFA-838 and acknowledgement of the receipt of cheque watched. Detailed rules regarding the audit and adjustment of such claims and of the recovery is leviable are laid down in Para 239 Defence Audit Code. After the bills are passed for payment, they will be entered in the audit register (IAFA-518).

**263. Air passage claims within Indian Limit**

GREF officers are also entitled to Travel by air as authorised by government on temporary or permanent duty and their claims are to be regularised/pre-audited in terms of Para-254 above.

**264. Admissibility of Ration Money**

Free rations, while on duty are authorised to GREF Officers and personnel upto the level of Additional DGBR .They are paid ration money at the rates as prescribed by the government from time to time in case it is not possible to provide free rations or other contingencies specified as under :-

**(a) Leave**

- a. 60 days Earned leave
- b. 20 days Half pay leave (10 days full pay leave).
- c. 15 days casual leave

Total: 85 days

**(b) Other contingencies**

- (a) When it is not possible or economically convenient for Govt. to supply free rations.
- (b) When owing to sickness or disability, the individual is unable to consume his normal rations and no ration items are drawn for him.
- (c) When it is possible to supply free rations but the distance between the individual's place of residence and unit ration stand is more than 3.2 Kms by road and the individual prefers to draw ration money.
- (d) When travelling on duty
- (e) Will not be entitled to draw ration money during EOL( when Pay and Allowances are not admissible)

**265. Scrutiny and payment of Ration Money claims**

- (a) Job No. & budget allocation has been made properly by the Officer-in-Charge of Budget Section;
- (b) Budget is available to admit the bill in audit and authorise for payment;
- (c) That the casualties for admitting ration money claim has been published through DO Part-II clearly indicating the period of leave or contingencies;
- (d) That the rates of Ration Money claimed agrees with rates prescribed by the Govt. of India from time to time;
- (e) Certificate to the effect that no ration in kind has been drawn during the period for which ration have been claimed endorsed by the Quarter Master;
- (f) In case of leave availed in continuation of temporary duty, it will be seen that no DA/re-imburement of actual expenditure incurred during performance of ty. Duty has been claimed by the claimant during the period for which ration money has been claimed.

*[Note: Normally ration money/allowance should not be allowed to the individuals during temporary duty]*

After exercising general scrutiny of Ration Money claim, the Accounts Officer attached with the BRO Units/Formation will be authorised payment for the same and the necessary entries will be made by the concerned dealing staff of Account Office in the Register maintained for the purpose.

**266. Scrutiny and payment of Medical Advance**

Medical Advance is also admissible to GREF Officer and personnel as per the provision contained in CS (MA) Rule-1944. The following points will be seen by the Accounts Officer before authorising Medical Advance to the GREF Officer/personnel:-

- (a) Job No & budget allocation has been made properly by the Officer-in-Charge of Budget Section;
- (b) Budget is available to admit the bill in audit and authorise for payment;
- (c) That the Medical Advance claim is supported by the requisite sanction of the competent authority for the specific amount with reference to particular provision of the CS(MA) Rules-1944 ;
- (d) That the approximate estimate provided by the Hospital Authority is attached with the claim;
- (e) That the claim has been countersigned by the controlling authority;
- (f) That the Medical Advance is admissible in terms of specific provision of CS (MA) Rules-1944.

After exercising general scrutiny in terms of various provisions of CS (MA) Rule-1944 medical advance, payment thereof will be authorised by the Accounts Officer attached to the BRO Units/Formation and the necessary entries will be made in the Register of Medical Advance and liquidation of Advance will be watched accordingly.

**267. Scrutiny and payment of Medical re-imburement claims:**

As per CS (MA) Rules-1944 whenever any Govt servant needs medical attendance and/ or treatment for himself/herself, or for the family, consultation of an Authorised Medical Attendant (AMA) can be taken. A list of AMAs for central Govt employees is published every year by CENTRAL GOVVTEMENT EMPLOYEEES CO-ORDINATION COMMITTEE for each station. The basic pay/grade and place of illness will be considered to determine the AMA for the patient. The consultation charges including cost of Medicines procured by the officer/personnel is reimbursable under provision contained in CS(MA) Rules-1944.

The following points will be scrutinized before authorising payment for Medical re-imburement claim:-

- (a) Job No & budget allocation has been made properly by the Officer-in-Charge of Budget Section;
- (b) Budget is available to admit the bill in audit and authorise for payment;
- (c) That the Medical reimbursement claim has been submitted in the prescribed proforma only ; and all the column of the format have been duly completed and struck out if not relevant;

- (d) That the claim has been countersigned by the controlling authority;
- (e) That the claim has been submitted duly pre-receipted and duly signed by the claimant affixing the 'revenue stamp' wherever required;
- (f) That the amount claimed is indicated both in words and figures.
- (g) The reimbursement claim bill is for treatment taken in the consultation room of the AMA, for up to 10 days only. If more than 10 days the treatment is continued in the hospital OPD. For OPD treatment the bill is supported by clear OPD prescription.
- (h) That the treatment has been taken from a recognised hospital.
- (i) Essentiality Certificate (EC) is completed and signed by the doctor/AMA
- (j) The dates of consultation are given clearly.
- (k) The name seal below the signature, indicating the name of the doctor, degree, Regn No. Designation, hospital to which attached are clear;
- (l) The prescription bears the date, name of the patient along with age clearly;
- (m) The prescription is in the regular printed letter head of the doctor / AMA, or hospital.
- (n) In OPD slips the registration number from the first date of consultation to the subsequent dates in ascending order.
- (o) Costly medicines are not normally prescribed when equivalent medicines of cheap value are available.
- (p) That the payment has been admitted only in r/o admissible medicine.
- (q) That the consultation fee and injection fee are reimbursed according to the schedule of rates approved by the Govt.
- (r) Preparations which are not medicines but are primary foods, tonics, toilet preparations disinfectants as specified in Schedule –I to CS(MA) rules,1944 to be disallowed.
- (s) Expensive drugs, tonics, laxative or other elegant & proprietary preparations as specified in Schedule –II for which drugs of equal therapeutic value are available should be disallowed.
- (t) All cash vouchers/bills / memos are countersigned by the AMA
- (u) The medicines are purchased from the pharmacy having upto date valid drug license for selling the medicines.
- (v) The cash memo is issued in the printed form bearing clear machine number & date, name of patient etc.
- (w) The entries in the bill are not corrected after signature by the AMA and in case of correction the same is countersigned by the AMA
- (x) The claim is submitted within 3 months from the date of completion of the treatment.
- (y) That cash receipts in token of payment of laboratory/ X ray charges etc. have been enclosed with the claim;

- (z) That the case of claims of dependants, dependency certificate has been attached with the bill.
- (aa) That the name of disease in Essentiality Certificate “A” has been written by the doctor personally;
- (bb) That EC has been signed only after the treatment is over and not before completion of the treatment.
- (cc) That accommodation allotted in the hospital is according to the status of the Govt servant.
- (dd) In case the list of medicines has not been recorded in the EC itself then a separate list of medicines duly signed by doctor has been attached.

**An intelligent scrutiny of the claim should also be carried out as per guidelines given in Annexure ‘G’ to this manual.**

After exercising general scrutiny of medical re-imburement claims as above, payment thereof will be authorised by the Accounts Officer attached to the BRO Units/Formation and the necessary entries will be made in the Register maintained for the purpose.

## **268. Outfit Allowance Claim**

**268.1** In terms of Para-135 of BR Regulations the GREF officers are authorised for initial outfit allowance to equip themselves with the prescribed items of clothing at the rates prescribed by the government from time to time. In terms of para-186 of BR Regulations the lady employee of GREF are also entitled for outfit allowance per annum at the rates prescribed by the government from time to time.

## **268.2 Renewal Outfit Allowance Claim**

In terms of para-136 of BR Regulations GREF Officers will receive a Renewal Outfit allowance at the rates and intervals prescribed from time to time by the government of India. This allowance, however, not be admissible to those who become eligible for leave pending retirement. The officer will claim the amount on a contingent bill alongwith a copy of DO Part-II notifying the entitlement.

**268.3 Pre-audit and authorization of payment for Outfit Allowance/Renewal Outfit Allowance:**  
The following point will be seen by the Accounts Office attached to BRO Units and formation before authorizing payment thereof:-

- (a) Job No & budget allocation has been made properly by the Officer-in-Charge of Budget Section;
- (b) Budget is available to admit the bill in audit and authorise for payment;
- (c) That the claim is supported by the requisite sanction DO Part-II order notifying the entitlement;
- (d) That the officer has not been paid earlier for the same period;

After exercising general scrutiny of Outfit/renewal outfit allowance claim, payment thereof will be authorised by the Accounts Officer attached to the BRO Units/Formation and the necessary entries will be made in the Register maintained for the purpose.

**269. Advances**

The amount of advances is paid from Imprest Account of the BRO Units/Formation. The claims on account of Scooter/Motor Cycle/Motor Car/Computer Advance, House Building Advance, Flood Advance, etc. are submitted on contingent bill alongwith with sanction of the competent authority. The following points are to be seen before authorizing payment:-

- (a) The sanction of the CFA has been enclosed in original;
- (b) The amount has been claimed on a contingent Bill, except Festival Advance;
- (c) The individual is entitled for the advance;
- (d) Funds are available under different heads of account;
- (e) As regards the House Building Advance, the same should be entered in a register to ensure that the officer/individual has not been paid the amount earlier for the same purpose/same instalment.

After exercising general scrutiny of bills, payment thereof will be authorised by the Accounts Officer attached to the BRO Units/Formation and the necessary entries will be made in the Register maintained for the purpose and demand intimation will be given to PAO (GREF) for necessary action at their end.

**270. Audit of Cash Requisitions (IAFA-1036)**

In exceptional circumstance when the Pay & allowances of GOs/GPs serving in the BRO Units/Formations, could not be credited to their respective Bank Account by the PAO(GREF) under monthly pay Accounting System the payment will be made from the Imprest Account .The following type of advance will also be paid from Imprest Account.

- (a) Scooter Advance/Motor Car Advance/Computer Advance;
- (b) Cycle Advance;
- (c) Fan Advance;
- (d) Temporary Advance from GP Fund.

For this purpose a Cash Requisition (IAFA-1036) will be forwarded by the BRO Unit and Formations duly signed by the officer authorized to sign the same. It shall be ensured and verified in audit that:-

- (a) the Cash Requisition has been submitted in chronological order of Machine Nos and no requisition is missing;
- (b) In case of cancellation of any Cash Requisition form, a certificate to that effect is to be submitted by the Imprest Holder;
- (c) the signature of the imprest holder is identical with the specimen signature held in record.
- (d) the amount shown in the requisition tallies with the bills attached to the requisition.

After exercising the necessary check as above the requisition will be passed for payment duly affixing the stamp, 'paid & cancelled' under the initial of Accounts officer . While issuing the cheque, the amount will be compiled as (+) Receipt to CB and (+) charge to Code Head 23/018/65.

After issue of cheque the Cash Requisition will be obtained from the cashier and forwarded to PAO (GREF) to watch the amount of Imprest Advance.

**271. GP Fund temporary withdrawal**

**271.1** The GP Fund temporary withdrawals of the GREF Officers and personnel will be paid by the Accounts officer attached to the BRO Units and formation with reference to statement of accounts and CCO-9 of the individuals. However, final settlement and final withdrawals of GP Funds in respect of GREF officers and personnel will be paid by PAO(GREF).The payment will be made through Imprest Account to enable the PAO(GREF) to reflect the advances in the IRLAs of the effected individuals on receipt of Imprest Accounts from the BRO Units and Formations. Temporary withdrawal in respect of GREF employee who are likely to retire with 24 months, are to be authorised by the PAO(GREF) only.

**271.2 Pre-audit and authorization payment GPF Temporary Advance**

- (a) That the GPF temporary Advance claim is submitted duly completed in the prescribed proforma;
- (b) That the claim is supported by the requisite sanction of the competent authority for the specific amount with reference to particular provision of GPF Rules ;
- (c) That the claim has been countersigned by the controlling authority;
- (d) That the claim is supported with copy of CCO-9 and GPF subtraction statement, GPF recovery statement and statement of temporary/Part final withdrawal statement for last two years , if required duly verified by the concerned paying officer.
- (e) That the withdrawal is permissible under the provisions of GPF Rules.

After exercising general scrutiny of GPF temporary withdrawal claims as above, payment thereof will be authorised by the Accounts Officer attached to the BRO Units/Formation and the necessary entries will be made in the Register maintained for the purpose. Recovery schedule thereof will forwarded to the PAO(GREF) for recovery action and acknowledgement thereof will be obtained, kept on record after making necessary entries in the Register maintained for the purpose.

**272. GPF Part Final Withdrawal & Final settlement**

**272.1** GPF Part Final Withdrawal & Final settlement claims in respect of GREF officers and personnel will be paid by PAO (GREF) only. However, the claims are to be submitted to PAO (GREF) duly scrutinized by the concerned Accounts officer attached to BRO Units/Formation.

**272.2 Scrutiny of GPF Part Final Withdrawal & Final settlement**

The Accounts Officer attached to BRO Units and Formations will scrutinise the GPF Part Final Withdrawal claim & Final settlement claims and see the points mentioned at para-271 above and forward the same to PAO (GREF) for making payment.

**273. Residential Telephone Bills:**

On receipt of claim for reimbursement of expenditure on telephone (Landline/Mobile/Broadband) connection at residence, following points will be seen:-

- (i) The maximum amount reimbursable to a category of officer will be regulated as given in the table below:-



Sr No	Equivalent Rank	Ceiling Amount
1	Secretary to Government of India and equivalent Rank	Rs.2800 per month
2	Additional Secretary and Joint Secretary to the Government of India	Rs.2000 per month
3	Equivalent Rank to the Additional Secretary and Joint Secretary to the Government of India	Rs.1800 per month
4.	Director and Deputy Secretary to the Government of India and equivalent Rank	Rs.1500 per month
5.	Below the rank of Deputy Secretary to the Government of India (Restricted to 25% of Group 'A' Officer below the rank of Deputy Secretary)	Rs.800 per month

- (ii) The amount reimbursable is exclusive of taxes if any.
- (iii) Total expenditure on one or all facility including landline, mobile phone and broadband facility by the Office/Department is within the ceiling amount applicable in each case of officer. No separate ceiling has been provided in respect of the stated facilities individually.
- (iv) Rs.400/- will be deducted if the officer of the rank of Deputy Director/ <<equivalent rank in GREF>> and above does not have broadband facility at his residence.
- (v) If STD and/or Broadband facility have been provided by the office/Department on the official telephone facilities at the residence of the officer on functional basis, then cost of the STD/Broadband will be borne by the concerned officer.

Reimbursement in respect of Officials, otherwise non-entitled, who have been allowed the facility of residential/mobile phone on functional basis will be restricted Rs.800/-

After exercising general scrutiny of reimbursement of residential Telephone bill as above, payment thereof will be authorised by the Accounts Officer attached to the BRO Units/Formation and the necessary entries will be made by the concerned dealing staff of Account Office in the Register maintained for the purpose.

#### **274. Contingent Bills**

**274.1 Contingent bill on account of following nature of expenditure will be submitted by the executive authority to Accounts officer attached with the BRO Unit/Formation for pre-audit and authorizing payment:**

- (i) Telephone bills
- (ii) Electricity bills
- (iii) Service level/Postage stamp
- (iv) Way Side Repair of Vehicle
- (v) Petty Purchase from Imprest

- (vi) Interim Relief
- (vii) Funeral Expenses
- (viii) Expense on carrying of Dead Body
- (ix) Condiment Allowance Bills
- (x) Reimbursement of cost of Newspaper
- (xi) MMA Claim;
- (xii) Amenity Grant
- (xiii) Rum & Cigarette allowance and other Misc item(s) of expenditure.

#### **274.2 Pre-audit and payment of contingent bill**

Accounts officer attached with the BRO Unit/Formation will see the following general points before authorizing payment of contingent bill :-

- (i) The bill has been prepared in the prescribed format(IAFW-115);
- (ii) The bill is supported by Original Commercial Invoice/Challan;
- (iii) Job No and budget allocation has been given by the Officer-in-Charge of Budget Section;
- (iv) The copies of the bills are marked as 'original', 'duplicate', etc., on the top of the bill.
- (v) The bill/cash memo are in original and bears proper sale tax/VAT/TIN number in case of purchase of stores;
- (vi) Bank particulars/mandate form has been enclosed with the bill for making E-payment wherever required;
- (vii) That the bill is complete in all respects and has been signed by supplier and countersigned by the concerned authority under the delegated power.
- (viii) That the specimen signature of the countersigning authority is identical with that recorded in the Specimen Signature Register maintained for the purpose;
- (ix) Arithmetical calculations are correct;
- (x) That the funds are available to admit the bill in audit and authorise payment;
- (xi) That the following documents are enclosed with the Bill:-
  - a) An ink-singed copy of the Supplier's Bill/Commercial Invoice.
  - b) CRVs in duplicate duly credit verified by AAO/AO/SAO wherever required;
  - c) Users acceptance/certificate wherever required;
  - d) Any other document/certificate that may be provided for in the supply order/contract.

*Note: In the case of non-recurring contingent and miscellaneous expenditure, the sanctioning authority may, where required, accord sanction by signing or countersigning the bill or voucher, whether before or after the money is drawn, instead of by a separate sanction.*

After exercising general scrutiny of contingent bill as above, payment thereof will be authorised by the Accounts Officer attached to the BRO Units/Formation and the necessary entries will be made in the Recurring/Non-Recurring Register maintained for the purpose.

**275. Peculiar points to be seen before authorizing payment of contingent bills:**

**275.1 Telephone Bills**

The Bill will be supported by a certificate to the effect that all trunk calls have made on official business with the exception of .....(numbers and amount of bills to be stated) for which OMRO for Rs. \_\_\_\_\_ is enclosed". The bill should be accompanied by the relevant OMRO.

**275.2 Electricity Bill**

Ensure that no electricity duty or any other tax attached with electricity bill on consumption of electricity by the BRO is paid. Wherever the payment has been made to State Electricity Board/Authority, the CE (P)/TF Cdr/OC RCC/OC BCC may be asked to take up the matter with the competent authority for refund of the said amount immediately.

**275.3 MMA Claim**

The claim will be preferred on a contingent bill (IAFA-115) and regulated as per provisions contained in para-165 of BR Regulations and AI 265/63 as amended. Licence fee in respect of Messes whenever free mess accommodation has not been authorised by the competent authority is recoverable at source by the concerned Accounts Officer at the time of admitting the 'Mess Maintenance Allowance' claim of the Units and Formations.

**276. Service label/Postage Stamp**

The claim will be preferred to the Accounts officer attached to BRO Unit/Formation and he will authorize the payment and cheque will be prepared in favour of nearest GPO.

**277. Unit allowance Bills**

**277.1** Unit and other miscellaneous allowances such Amenity Grant and literature grant etc. admissible to units employed with the Border roads Organisation which are directly debitible to the Job(s), will be paid from cash assignment after pre-audit by the concerned Accounts Officer.

**277.2.** Audit of amenities and literature bills

During the audit of the above bills, it will be seen that:-

- (i) The number and date of PE/WE etc. on which the unit is based has been indicated on the claim;
- (ii) The following certificates are endorsed on the contingent bills and it has been signed by the Head of the Office :-
  - (a) Certified that the authorised strength as shown in the contingent bill is correct;
  - (b) Certified that no notification of disbandment of the unit has been received upto the date of claiming.
- (iii) The charges will be preferred twice a year based on the authorised strength on or after first April and on or after first October of each year where the authorised

strength exceed 100. Small units with strength of 100 will draw the full per capita grant in one instalment;

- (iv) The date of rising of the unit will be indicated in the contingent bills in the case of units raised during the course of a year and the correctness of the amount will be determined accordingly.

**278. Scrutiny and payment of Bills for demolition of Buildings**

It will be seen that:-

- (a) Job No and budget allocation has been given by the Officer-in-Charge of Budget Section;
- (b) the copies of the bills are marked as 'original', 'duplicate', etc., on the top of the bill.
- (c) Bank particulars/mandate form has been enclosed with the bill for making E-payment wherever required;
- (d) Fund is available to admit the bills;
- (e) the proposal for demolition has been approved by the competent authority on a demolition statement;
- (f) a demolition certificate showing the disposal of materials retrieved from dismantlement has been attached to the bill;
- (g) the quantities shown in the demolition certificate are the same as in the requisition
- (h) It should be ensured that the materials obtained from the demolition except where utilised on the same work, have been taken on ledger charge.

After exercising general scrutiny of contingent bill as above, payment thereof will be authorised by the Accounts Officer attached to the BRO Units/Formation and the necessary entries will be made in the Recurring/Non-Recurring Register maintained for the purpose.

**279. Audit of Bills for hired buildings/land or other immovable properties**

The Bills are to be pre-scrutinised to see:-

- (a) Job No and budget allocation has been given by the Officer-in-Charge of Budget Section;
  - (b) The copies of the bills are marked as 'original', 'duplicate', etc., on the top of the bill.
  - (c) Bank particulars/mandate form has been enclosed with the bill for making E-payment wherever required;
  - (d) Fund is available to admit the bills;
  - (e) Sanction of the CFA for hiring of buildings/lands or immovable property has been received with reference to details in the register of sanction;
  - (f) The certificate of reasonableness of rent from the civil authorities has been attached;
- [Note: - This is not to be insisted upon where the civil authorities are unwilling/ unable to give the certificate]
- (g) the rates charged are correct with reference to the sanction;
  - (h) the period for which the claim has been made covered by the sanction;
  - (i) the last charge, DV No. and month is quoted on each bill submitted by the landlord;

- (j) a stamped receipt is attached wherever necessary;
- (k) CE has not hired accommodation for his own office or residence. In such cases sanction of DGBR will be looked for.
- (l) Income Tax has been recovered.

After exercising general scrutiny of contingent bill as above, payment thereof will be authorised by the Accounts Officer attached to the BRO Units/Formation and the necessary entries will be made in the Recurring/Non-Recurring Register maintained for the purpose.

**280. Funeral Expenses**

In terms of para-166 of BR Regulation, in the event of death while in service of any member of the Forces expenditure as authorized by the government of India from time to time may be incurred on the funeral of the individual. The amount will be drawn when the funeral is undertaken by the Border Roads authorities concerned and will include expenses incurred on transport, cost of fuel etc:-

- (i) The expenditure involved will be debit to the project in which individual had been employed.
- (ii) This will take effect from 01 January, 1999.

**281. Audit & Payment of Funeral Expenses claim:**

During audit of above bills, it will be seen that:-

- (a) A 'statement showing the actual expenditure incurred', has been attached;
- (b) 'A certificate from the Head of the BRO Unit /Formation stating that the charges have been duly examined and admitted against the state and that the allowance has not been claimed separately', has been attached ;
- (c) 'Tradesman's receipt for item of expenditure', has been attached;
- (d) DO Part-II orders notifying the casualty is enclosed.

*Note 1: In case death occurs in a Military Hospital, the claim will be supported with a certificate from Military Hospital Authority.*

*Note 2: If funeral is carried out by relatives or friends, the Head of the Unit/Formation should draw the actual expenses subject to the prescribed maximum, for credit to the estate of the deceased and eventual payment to the relatives or friends who actually incurred the expenditure.*

*Note 3: The allowance can be paid from the Imprest subject to audit.*

**282. Audit of Bills in respect of injury and death benefit to GREF employee:-**

In terms of Para-196 & 197 of BR Regulations, the GREF Personnel are governed by Employees' Compensation Act-1923. Injuries and death benefits given to the members of the GREF Personnel falling under the definition of workman has been mentioned in Chapter-I of the Employees' Compensation Act of 1923, as amended from time to time. Members to whom this act does not apply would be governed by CCS (Extra ordinary Pension) Rules.

The following authorities of GREF are authorised to sanction payment of compensation under Employees' Compensation Act, 1923 to GREF personnel/CPLs as specified against them:-

- (i) DGBR . . . . . Rs. 9.00 lakh [in consultation with IFA (BR)]
- (ii) ADGBR . . . . . Rs 7.00 lakh [in consultation with IFA (BR)]
- (iii) Chief Engineer . . . . . Rs. 6.00 lakh (in consultation with DCDA/AO/SAO)
- (iv) Commander Task Force . . . Rs. 4.50 lakh (in consultation with DCDA/AO/SAO)

Cases involving payment in excess of Rs.9.00 lakh shall be submitted to Govt. for sanction.

While scrutinizing the claims it will be seen that:-

- (a) Accident was reported immediately by the unit concerned to the next higher administrative authority/CE (P) as well as local civil administration under the Employees' Compensation Act. In case of serious accident, a copy of report is sent to DGBR;
- (b) That medical examination was held by GREF Medical Authorities and degree of disablement and nature of injury, as assessed by them, are given in the medical certificate. Post mortem report is attached in case of death;
- (c) that proceedings of the court of inquiry together with the opinion of the Enquiry Officer and the orders of the CFA are submitted with the claim;
- (d) that no compensation is payable :-
  - (i) for accident which does not result in total/partial disablement for period exceeding three days;
  - (ii) Injury which are not directly attributable to the nature of work done by the workmen;
- (e) That application for compensation has been initiated by the Head of the BRO Unit/Formation and forwarded through normal channel to sanctioning authorities specified in para-197 of BR Regulations.
- (f) that claim is supported by necessary particulars as laid down in item No.19 of Special Army Order 5/S/74;
- (g) that wages statement submitted with the claim has been correctly prepared duly verified by the Accounts Officer attached with BRO Unit/Formation;
- (h) that compensation(ex-gratia payment) in respect of casual personnel employed outside India have been sanctioned by DGBR and CE(P) upto the financial limit prescribed from time to time;
- (i) that claim for ex-gratia payment to the families of GREF personnel travelling by service air craft on official duty and dying as a result of accident to the air craft has been sanctioned by the Government of India only;
- (j) It will be ensured that
  - (i) Compensation claims are dealt with on 'TOP PRIORITY';

- (ii) That necessary records have been made in the register to watch disposal of the claims;
- (iii) That suitable entries in red ink are made in the Service Book;
- (k) Compensation claims relating to payments to be made in Nepal are routed through main office for arranging payment through Embassy of India, Kathmandu, Nepal.
- (l) Following guidelines have been followed to work out the amount of compensation:-**
  - (i) Where death results from injury
    - An amount equal to 50% of the monthly wages of the deceased workman multiplied by the relevant age factor\*; or
    - An amount of one lakh and twenty thousand rupees, whichever is more;
  - (ii) Where permanent total disablement results from the injury
    - An amount equal to 60% of the monthly wages of the injured workman multiplied by the relevant age factor\*; or
    - An amount of one lakh and forty thousand rupees, whichever is more.
  - (iii) In case of partial disablement, 60% of the average monthly wages of last twelve months multiplied with percentage of disablement and relevant age factor\* is payable.
  - (iv) The age factor of last birth day is to be applied for calculation of compensation payable.

\*Explanation: For the purposes of clause (i), (ii) & (iii), “relevant factor”, in relation to an employee means the factor specified in the second column of Schedule IV of Employees’ Compensation Act, 1923 (given at the end of this chapter) against the entry in the first column of that Schedule specifying the number of years which are the same as the completed years of the age of the employee on his last birthday immediately preceding the date on which the compensation fell due.
- (m) The following documents should be attached with the claim:-
  - (i) Manuscript copy of one man inquiry.
  - (ii) Signed copy of convening order of one man inquiry.
  - (iii) Orders of Task Force Commander on one man inquiry.
  - (iv) Post mortem report in original.
  - (v) Signed copy of FIR.
  - (vi) Application for compensation under WCA, 1923/Employees Compensation Act, 1923.
  - (vii) Wages statement for last 12 months immediately preceding the accident.
  - (viii) Calculation sheet.
  - (ix) Contingent bill.
  - (x) No demand certificate.
  - (xi) Statement of case.

- (xii) Delay report.
- (xiii) DO part – II notifying the death causality.
- (xiv) In case of CPL, photocopy of recruitment cum medical form and certificate from OC unit regarding correctness of date of birth is attached.
- (xv) Job/Head against which amount of compensation is to be booked (to be shown on contingent bill).

**283. Audit of claims relating to compensation for loss of life or injury or damage to private property caused by members of GREF**

While auditing these claims, it will be seen that

- (a) sanction of the CFA for payment of the amount of compensation payable has been obtained;
- (b) copy of the court of Inquiry proceedings is attached;
- (c) payees' receipt has been obtained;
- (d) In the case of damage to crops, the claim will be further supported by a statement giving :-
  - (i) the name of the individuals concerned;
  - (ii) the area of their land damaged;
  - (iii) nature of the crops; and
  - (iv) the amount of compensation required to be paid to each individual.

Cases in which compensation would not normally be payable (e.g. when service/GREF Personnel involved were negligent or were 'off duty') claims on compassionate ground require the sanction of Government of India, vide Para 57(iii) manual of Instruction for Officers of the claims commission (India).

**284. Forwarding of cash book and paid vouchers to AO (P) for post audit:-**

The Cash Book alongwith Cash vouchers pertaining to the BRO Units/Formation where SAOs/AOs are attached will be forwarded to the AO (P) concerned. Before the cash book (in original) and cash vouchers are forwarded to the AO (P), the SAO/AO will ensure that all disbursement vouchers are properly numbered and these vouchers are attached in original. All categories of vouchers will be forwarded to AO (P) under a forwarding memo and his acknowledgement(s) recorded. The same will be post audited by the AO (P) in the normal manner with reference to cash Book which after post audit will be returned to concerned SAO/AO. The AO(P) will see that the SAO/AO has furnished a certificate to the effect that all vouchers in respect of the month have been received by him and accounted for in the lists and no vouchers is left with the BRO authorities. The officer-in-charge of AO (P) at the time of his normal visit to the BRO Unit/Formation will post audit the vouchers retained by the SAOs/AOs. Objections/Observation if any, will be issued to the SAO/AO concerned endorsing a copy thereof to the concerned BRO executives.



**285. FINANCIAL ADJUSTMENT OF ACCOUNTS RELATING TO BRO**

Promptness of adjustment of vouchers is necessary to have proper control over expenditure. To ascertain the financial position of a project/job, all adjustments other than cash are also equally important to be made in the construction account. For the purpose the BRO executives will submit to concerned Account Office all vouchers pertaining to their accounting circle immediately duly accepted and allocated with the Job No/ Head of Account and apportionment of amount for adjustment. The Accounts Officer before adjustment will check the arithmetical correctness, pricing (where necessary) and with reference to accounting procedure.

**286. NATURE OF VOUCHERS & ADJUSTMENT OF EXPENDITURE IN BRO**

In BRO, normally the following Vouchers and expenditure thereof are brought in account through adjustment:-

- (i) Payment Issue Voucher
- (ii) Payment Book Debit Voucher
- (iii) Central Purchase Voucher for Cat. A & B Stores
- (iv) DID Schedule,
- (v) Civil ID Schedule.
- (vi) Rly Warrant/MC Note/CC Note etc.
- (vii) TBOs
- (viii) Quarterly Statement of Account on account Pay & Allowance of GOs/GPs.

**287. Adjustment of Payment Issue Voucher & Payment book debit Vouchers**

On receipt Priced copies of vouchers through LAOs/CsDA (on account of ration, POL and other stores obtained from Defence services) of Army supply Depot/AFMSD will be adjusted by debiting the Job(s) concerned by contra credit to DSE. The cost of civil credit notes on which the above stores are conveyed will also be debited to the Job(s) concerned. The issue vouchers and civil credit notes will be prominently enfaced as” debitable to BRO”.

**288. Adjustment of Central Purchase Vouchers for Category ‘A’ and ‘B’ stores**

- (a) CP Vouchers on account of procurement of Cat-‘A’ stores: On receipt of C P vouchers from DAD cell, the MO will schedule these to the AO(P)/AO TF/AO Base Workshop and Store Division concerned for adjustment and credit verification. In case of Cat A stores, the booking to final head of account is made by the DAD cell on the basis of allocation made by MO at the time of placing the supply orders and only credit verification will be done by the Accounts Officer concerned and intimated to MO.
- (b) In the case of Cat B stores, the vouchers are forwarded by the AO(P)/AO TF/AO Base Workshop and Store Division to the executives for acceptance and allocation. On receipt back the necessary debit is given to the projects /jobs concerned in the construction account/MER.

When the charge has been accepted by the executives (based on the actual consumption in a job) is different then, to which it has been booked by the DAD cell an effective Transfer Entry will be operated by debiting to head of account pertaining to job(s) and by minus debit to head of account previously debited by DAD cell and compiled through the PM also. In case both the head of accounts (as mentioned above),

happen to be same, there is no need to operate an effective TE. However, a non-effective will be operated to book the amount in respective Construction Account of the Job(s).

In case a CP voucher is received in the next financial year, the debit will be given to the project/job concerned in construction account and MER only and no effective TE will be operated in any case.

**289. Adjustment of DID schedules**

Initially the DID schedules on account adjustment between different CDAs through exchange account is received in Account section PCDA (BR). In MO, these are sorted out sub office wise and forwarded to them for adjustment under intimation to Accounts Section, MO. On receipt of DID schedules in the Accounts Office, it will be sent to the executives for acceptance and allocation. On receipt back it will be adjusted in the accounts by contra debit/credit to the originating controllers.

While adjustment of DID Schedule, the following will be seen:-

- (a) The transaction pertains to authorized charges or represents bonafide credits.
- (b) The total amount of the schedule is invariably responded in full whether it may pertain fully or partially to the TF. In case it pertains partially to another formation, the full amount of schedule will be responded in the first instance and the portion pertaining to another formation will be passed on to them through TBO.
- (c) A plus debit/plus credit is responded to by plus credit/plus debit and a minus debit/minus credit by a minus credit/minus debit.
- (d) The classification is correct. It should be noted that the original items are passed under suffix Code 21 and responding items under suffix code head 22.
- (e) Responses are given promptly. It may be ensured that the response is passed on only to those controllers who raised the original item.
- (f) Each schedule may be responded separately.

**290. Adjustment of CIVIL ID SCHEDULES**

The schedule is initially received in the Account section in the MO. Then it is forwarded to sub offices concerned duly supported by the relevant vouchers for necessary adjustments. The Accounts Office after getting the same verified and allocated by the executives will adjust the same by debit/credit to the project/job by contra debit/credit to the civil department. In case it is found by the Accounts Office that an item is not adjustable in his accounts, he must return the CID Schedules to Account Section of Main Office.

**291. ADJUSTMENT OF EXPENDITURE THROUGH TBOS**

The amounts compiled through TBOs on account of transfer of stores etc. between various GREF formations are to be brought to NIL balance at the end of a year. The office originating TBO should ensure that the copies of issue vouchers submitted by the consignor for raising debit through TBO is supported with a copy of the sanction accorded by the competent authority for transfer of stores showing job no. of the consignee to which the stores have been transferred and that the issue voucher has been accepted by the consignee and bear allocation duly indicating the code head of the consignee. The issue voucher should also bear receipt voucher No. and date of the consignee. No TBO should be raised unless the debit voucher has been accepted by the consignee. Accounts officer of the Responding unit should ensure that TBOs are adjusted by them in the same month of their receipt and not kept pending or sent

for acceptance as the issue voucher already bears receipt voucher No. & date of the consignee and has been accepted.

Expenditure on category 'B' stores procured through DGS&D, where payment is made by PAO DGS&D(DAD Cell) is initially compiled by Main Office, PCDA(BR) to the TBO Head 00/022/10. The CP Vouchers will be sent to the concerned Accounts Offices. These should be adjusted within a period of one month as these vouchers already show code head of the consignee. These vouchers should not be sent to the GREF Units for prior acceptance. The credit of stores shown in the CP Voucher should be verified in the consignee's books during next audit visit to Unit. Any re-adjustment required will be carried during the same financial year.

**292. Adjustment of Quarterly Statement of Account on account Pay & Allowance of GOs/GPs**

The expenditure on account of Pay & Allowances as per Quarterly Statement of Account is compiled by the PAO (GREF) to suspense Head 00/020/74 and communicated to the concerned BRO Unit/Formation. The Accounts office attached to BRO Units/Formations will compile the expenditure on this account provisionally in every month (at 1/3<sup>rd</sup> of the last QSA amount) against the pay heads of relevant jobs, as allocated by the BRO executives operating suspense head 00/020/74 as minus charge. On receipt of QSA from PAO (GREF), the necessary re-adjustment if any will be carried out by the concerned Accounts Officer. At the end of the financial year, the balance in the suspense Head 00/020/74 should be brought to NIL balance.

**293. Adjustment of OMROs**

On receipt of Original copy of MRO from BRO executives, the Accounts Office will adjust the amount by debiting the suspense head "Remittance into Bank/Treasuries" and crediting the service heads etc. or operating the receipt head, if it is government receipt. The original copies of MROs after adjustment will be passed on to Accounts Section of Main Office PCDA(BR) alongwith a schedule of OMRO adjusted during the month for their verification and necessary action alongwith a copy of Punching Medium. Similarly a list of items remain unlinked at the end of each quarter will be transmitted by the Accounts Section of Main Office to the concerned Accounts Officer duly supported by duplicate MRO for further action. On receipt of the same in the Accounts office, after verification and linking the particulars of adjustment will be intimated accordingly. In case the original MROs are stated to have been lost, necessary adjustment will be carried by out the concerned Accounts Officer with reference to duplicate copies thereof received from bank/treasury.

**294. Adjustment of Rly Warrant/MC Note/CC Note etc.**

The expenditure on account of Rly Warrants, MC /CC Note shall be debited to the Border Roads Projects/Jobs by corresponding credits to the relevant heads operated by PCA (Fys) Kolkata. The Rly Warrant/MC Note/CC Note etc will be prominently enfaced as "Debitable to Border Roads" indicating the code heads operated by them. Re-adjustment, if required, will be carried out by the concerned Account Office by booking the amount in the correct budgetary head of account after releasing the heads operated by PCA (Fys). Otherwise the amount will simply be reflected in the construction Account & MER through a non-effective TE. The expenditure on warrants included in the capitation rates in respect of service personnel will be finally debited to the DSE and hence those bear no enfacement as mentioned above.

**295. Adjustment of HSRs**

Inter Departmental Adjustment between Defence Service and BRO will be carried out on account of expenditure of Indoor medical treatment of GREF personnel provided in Defence Service Hospital. On receipt of Hospital Stoppage Rolls from the Hospital authority, the concerned Accounts Officer will debit the amount involved to the Job/Project on which the personnel are employed by contra credit to the relevant head of the DSE.

\*\*\*\*\*

**Para-296 to 300: Blank**

**SCHEDULE IV**

[Referred to Para 282(1)]

**FACTORS FOR WORKING OUT LUMP SUM EQUIVALENT OF COMPENSATION AMOUNT IN  
CASE OF PERMANENT DISABLEMENT AND DEATH**

<i>Completed years of age on the last birthday of the employee immediately preceding the date on which the compensation fell due</i>	<i>Factors</i>
1	2
not more than 16	228.54
17	227.49
18	226.38
19	225.22
20	224.00
21	222.71
22	221.37
23	219.95
24	218.47
25	216.91
26	215.28
27	213.57
28	211.79
29	209.92
30	207.98
31	205.95
32	203.85
33	201.66
34	199.40
35	197.06
36	194.64
37	192.14
38	189.56

39	186.90
40	184.17
41	181.37
42	178.49
43	175.54
44	172.52
45	169.44
46	166.29
47	163.07
48	159.80
49	156.47
50	153.09
51	149.67
52	146.20
53	142.68
54	139.13
55	135.96
56	131.95
57	128.33
58	124.70
59	121.05
60	117.41
61	113.77
62	110.14
63	106.52
64	102.93
65 or more	99.37

## Chapter-X

### Maintenance of Revenue Accounts

#### **301. Licence Fee Assessment Ledger (IAFW-2239)**

Licence Fee Assessment Ledger (IAFW-2239) is to be maintained by the Accounts Officer attached to the BRO Units/Formation and contains record of the assessed rent for all rentable buildings including BRO owned, hired and re-appropriated buildings. This will be a permanent record and entries must be made whenever additions or alterations necessitate or revised assessment of rentals.

#### **302. Register of Rentable Buildings**

**302.1** This register to be maintained by all BRO Unit/s/Formations will be an up-to-date and a permanent record of all rentable buildings including huted or temporary accommodation. Separate register will be maintained in respect of the following categories of accommodation:-

- (a) Government owned building
- (b) Hired, leased and requisitioned buildings.

**302.2** The above register will contain the following information:

- (i) Building No. and location;
- (ii) Classification as approved by the Quartering Committee;
- (iii) Monthly assessed flat license fee;
- (v) Whether furnished or unfurnished and if furnished, monthly hire charges for furniture;
- (vi) Whether metered or non-metered in respect of electricity and water charges.

#### **303. Revenue Ledger (I.A.F.W.-2240)**

**303.1** This register contains a record of Revenue due and recovered in respect of each building or quarter and also from other sources. Separate Revenue Ledger will be maintained for:

- (a) Government Owned quarters.
- (b) Hired, leased and requisitioned accommodation in the Station Pool

**303.2** Accounts Officer attached to BRO Units/Formations will maintain the following ledger etc.

- (i) Revenue Ledger,
- (ii) Licence fee bills numbering Register.

**303.3** It should be ensured by the Accounts Officer attached to BRO Units/Formations that the Revenue ledger maintained by him are complete in all respect and for this purpose the Register of Buildings for which Licence Fee is leviable maintained by the executives should be called for and compared with the Revenue ledger whenever found necessary. He will ensure that -

- (i) All hired, leased and requisitioned buildings for which rent is paid by the GREF, are brought on the Revenue Ledger.
- (ii) Separate folio has been opened for each building; quarter or miscellaneous item of Revenue and entries have been made therein as transactions occur.
- (iii) A separate folio has been allotted for each squash racquet court, covered badminton court with morrum floor, and tennis court, licence fee payable for the living accommodation. The folios have been grouped station wise.

*Note (a): However no folio need to be opened for buildings/quarters occupied by personnel entitled to licence fee free accommodation expect when it is retained by them beyond permissible period and licence fee and electricity and water charges becomes due for recovery under existing orders.*

The revenue ledger will be submitted monthly to the Accounts Officer who will initial them in token of his scrutiny.

Recoveries on account of charges for electricity and water from consumers paying direct to the Govt. agency are watched through the consumer's ledger and will be treated as separate class of revenue.

### **304. Occupation/Vacation and Return of Recoveries**

#### **304.1 Occupation Returns**

All accommodation in a station will be at the disposal of Head of the BRO Unit/Formation or senior most BRO executives in the station .They will act as a station commander and Quarters will be allotted to the individuals by them. Occupation/Vacation returns of all quarters will be prepared by the executives authorities of BRO Units/Formations and the same, after exercising necessary checks, will be passed on to the concerned Accounts Officer, immediately after taking over. Complete Annual Occupation/Vacation Returns, showing all buildings, whether license fee leviable or otherwise, will be rendered to Accounts Officer by the executives authorities of BRO Units/Formations latest by 5th April following the financial year to show the actual position as on 1st of April .While exercising checks on occupation/vacation returns, Accounts Officer will ensure that :

- i) the return is rendered on prescribed form.
- ii) the description of building is correctly given .
- iii) the return is signed by the appropriate authority with relevant columns properly filled in.
- iv) the information whether the quarters are furnished or unfurnished, is specifically given.

*[Note: 1: Occupation Returns in respect of an officer's Mess will be submitted by the Head of the BRO Unit (or Mess Secretary)]*

*[Note 2: Licence fee in respect of Messes, whenever free mess accommodation has not been authorised by the competent authority, is recoverable at source by the concerned Accounts Officer at the time of admitting the 'Mess Maintenance Allowance 'claim of the Units and Formations]*



**305. Return of recoveries (RR)- Water and Electricity charges**

**305.1** *Return of recoveries (RR) on account of Water and Electricity charges will be prepared on IAFW-2218 from the meter reader's book and forwarded to the concerned Accounts Officer so as to reach him not later than the tenth of the month following that to which the charges pertain. The return will be checked in full by the DCDA/ADCA/SAO/AO and posted in the Revenue Ledger:-*

*Note: In checking the return of recoveries, it will be seen that charges for water and electricity if payable by the consumer direct to a public Supply Company are not included in the return(s)*

**305.2** *Normally charges on account of electricity and water will be included in the monthly return of recoveries. In cases, however, where it is not possible to record meter readings monthly, a provisional recovery as assessed by the BRO authorities will be made monthly. The BRO authorities will prepare reading (electric and water combined) promptly on change of occupancy, and otherwise at quarterly intervals and submit them to the DCDA/ADCA/SAO/AO for incorporation of the figures in the licence fee bill.*

**305.3** *In the case of private consumers, the amounts will be billed for and recovered by the BRO authorities. The monthly bill (IAFW-2217) will be prepared by the BRO authorities and sent to the consumer unless standing arrangements to make recoveries in cash by the BRO authorities have been made by a receivable order (IAFA-507) which should give such details as will enable the treasury receipt to be identified with the relevant bill without the bill itself. The return of Treasury receipt will be watched by the BRO authorities. After taking in account the amounts recovered in cash and credited into treasury, the BRO authorities will prepare and render to his Accounts Officer monthly an abstract of all receipts duly supported by treasury receipt. The Accounts Officer will check the abstract and see that the total recoveries made by BRO authorities from private consumers as recorded in a folio of the revenue ledger agree with the amount shown in return of recoveries as recovered by the BRO authorities from those consumers. The No & date of treasury receipt will be cited against the appropriate item through correspondence. Licence fee issued to consumers direct by the BRO authorities for water and electricity should be checked by Accounts officer 100% both in regard to quantities and rates.*

**305.4** *Recovery on account of water and electricity charges from the 'Officer's mess' will be made from the 'MMA' claim at the following rates:-*

- (a) *Water Charges @ 3.2% of MMA claim*
- (b) *Electricity Charges @ 13.5% of MMA claim.*

**306. Annual Occupation Returns**

*These returns will be checked in the following manner:*

- (a) *It should be seen that the general completion of the return is correct;*
- (b) *The return should be checked to see that it includes all the buildings shown in the Register of rentable buildings maintained by the BRO authorities;*

- (c) *A comparison between the occupation return and the consumers ledgers for water and electricity should be made to see that buildings in respect of which charges for water and electricity have been made are duly shown as occupied in the occupation return;*
- (d) *The particulars recorded in the return should be compared with those noted in the Revenue Ledger except in the case of personnel entitled to licence fee free accommodation where the particulars will be compared with the initial occupation return; cases in which the two documents do not agree with be taken up with the authority concerned.*

### **307. Vacation Return**

The following procedure will be followed by DCDA/ACDA/SAO/AO to scrutinize the vacation report:

When the vacation of a building is reported, it should be verified from the Revenue Ledger that intimation of occupation of the building by the person reported as vacating was duly received and noted in the Ledger. However, in the case of personnel entitled Licence Fee free accommodation for whom no separate folio is required to be opened in the Revenue Ledger, the verification will be done from the report of retention of accommodation beyond permissible period by the BRO authorities/Station Commander.

The cause of vacation should be looked for. If a building is vacated for reasons other than transfer, vacation of appointment etc. the circumstances should be fully investigated/specially if the occupant is required under the rules to occupy Government owned or hired accommodation. In cases of transfer or vacation of appointment, it should be seen that the quarters are re-allotted to another entitled officer.

If a quarter is vacated without sufficient reasons, action should be taken as indicated below:

- i) Officials not entitled to free accommodation-Licence fee should continue to be recovered.
- ii) Individuals entitled to free quarters- The PAO concerned should be informed that claims for compensation in lieu of quarters are not entertained.

The above action should be taken with the approval of the competent BRO authorities. In the event of a disagreement between the BRO authorities and his AO, full facts of the case should be reported for orders of the PCDA (BR)/CDA (BR) through proper channel.

If a building is vacated before the end of a month by an individual not required under the rules to occupy Government accommodation, the question whether licence fee should be charged up to the end of the month or only upto the date of vacation, should be considered with reference to paragraph 6(a) ARI Quarters and Rents.

If a building leased out to a private person is vacated, it should be seen that the notice for vacating the quarters as required under the agreement has been received from the tenant in time. Otherwise, action will be taken immediately to recover the amount due from the tenant, in time, in accordance with the terms of agreement.

It will be seen that an officer entitled to be provided with accommodation by Government vacates his quarter on transfer from the station within 10 days after the date of handing over charge. If in his new station no accommodation can be provided, a married officer's family may continue in occupation for a period of two months after his handing over of the charge. It will be seen that the sanction of the competent authority exists for extending

the period of retention of accommodation beyond two months in case no suitable family accommodation is available at his new place of posting. Sanction of the competent authority will also be looked in to for retention of family accommodation at the last duty station upto the end of current school/college academic year of the children of officers, personnel below officer rank on transfer from one peace station to another.

**308. The recovery of licence fee will be regulated as under:**

**Service Officers-** In the matter of recovery of Licence Fee, the concerned Accounts Officer will pay particular attention to the rules relating to the provisions of Accommodation and allied services and recovery of quartering charges in the Regulations and special Army Orders- 10/S/86 as amended from time to time.

From the occupation return and the returns of recoveries of electricity and water after they have been checked, the BRO authorities will enter the names of occupants and the period of occupation etc. in the Revenue Ledger and in cases where licence fee etc. is recoverable will issue licence fee bills including charges of water, electricity, furniture, conservancy etc. on behalf of the BRO authorities.

If occupation returns are not received in time, the Accounts Office will prepare the licence fee bills on the basis of the entries in the Revenue Ledger for the previous month, subject to the re-adjustment on receipt of the occupation returns.

The following concessions have been approved for Commissioned Officers governed by pay and allowances regulations of the respective services as modified from time to time:

- LICENCE FEE:** The flat rates of Standard Licence fee based on the living area, classification is prescribed by Government from time to time. The rates shall be applicable to both married and single officers actually in occupation irrespective of the rank of the occupant.
- FURNITURE:** At the flat rate prescribed from time to time.
- ELECTRICITY:** Service officers are entitled for free electricity for the 100 units per month of the total bill. The balance units are paid by the service officers as per the rates applicable at the State/City.
- WATER:** At half the prevailing rate of recovery by local/State Jal Board/Water supplying Agency.

**309. Entitlement of accommodation in respect of BRO Officers & personnel**

In terms of Para-171 of BR Regulation the members of the force while serving in non- static units are entitled to free single accommodation of simple type together with lighting and domestic water supply.

Free permanent single accommodation together with lighting and domestic water supply will also be provided to supervisor and other personnel at all static units. Till permanent accommodation is constructed, they will be provided with temporary hutted type accommodation.

When the GREF personnel are posted to a station where they are not entitled to free accommodation, they will occupy any accommodation if made available and pay licence fee under the normal rules. The officers are not entitled for free single accommodation in any static station and are liable to pay licence fee and allied charges under the normal rules.

Servant quarters and garages allotted independent of regular accommodation will be charged at flat rate as under:-

- |     |                  |                   |
|-----|------------------|-------------------|
| (a) | Servant Quarters | Rs.36/- per month |
| (b) | Garages-         | Rs.22/- per month |

**310. Entitlement of accommodation in respect of Service Officers & personnel posted to BRO**

- (a) **Entitlement of accommodation in respect of *Service Officers & personnel posted to HQ DGBR*:** Service officers posted to Headquarters DGBR will be eligible for allotment of accommodation at their duty station or retention of accommodation at their old duty station in the same way as other service officers.
- (b) **Allotment of Single Accommodation:** If married officer has been allotted married accommodation and his family leaves him for any temporary period, he may relinquish his married accommodation and he will be allotted a single accommodation, if so wishes, provided no (Govt owned or hired) accommodation remains vacant at the station.
- (c) **Allotment of Accommodation in Mess:** Single officers' accommodation which is attached to a mess will be allotted by CE (P)/TF Cdr/ Commandant Base Workshop and Store Division (station Commander) to the individual service officers based on its availability.
- (d) **Allotment of Married Accommodation in station pool/BRO Quarter Complex:** Married Accommodation for officers in station pool/BRO Quarter Complex will be allotted by CE (P)/TF Cdr/ Commandant Base Workshop and Store Division (station Commander) to the individual service officers based on its availability and casualty published through DO-II will be forwarded to the CDA (O) Pune for regularisation of HRA.
- (e) **Charges on Non-Metered Supply of Water and Electricity:** Scales for consumption of water and electricity (both for lighting/ventilation and for power) will be fixed rank wise in each station by a Board of Officers which will be published in station orders. These scales will be subject to review biannually. The Board will include GE or MES representative as one of its member, if possible. While fixing the scales, the Board will take into consideration the climatic conditions, severity and duration of winter and summer months, electric and water gadgets such as ACs, refrigerators, TV, Electric oven etc. used by the occupant and also the number of light points provided for ,number of taps for water connection. Married officers residing in unmetered single officers quarters with family will be charged 100 percent extra for electricity and water over and above the scales of consumption fixed by the Board of officers for unmetered single officer's quarters. These rates will also be fixed to effect the recovery where meters fixed are not functioning.

**311. Revenue realization from shopping complexes created on BRO land**

- 311.1** The commercial complexes where building assets have been created from non-public funds and land belongs to BRO, 50% of the **net revenue\*** generated, after meeting the overhead charges, may be credited to the Govt. Treasury and the 50% to the Regimental Fund.

[Note :\* Net revenue means the difference between total receipts from commercial shopping complex and the amount spent towards payment of contract charges, electricity and water charges, departmental charges(2.5%), sundry expenses etc.

**311.2** In the case of commercial complexes created by re-appropriation of Govt. buildings, 100% of net revenue will be credited to the Govt. Treasury;

**311.3** In the case of commercial complexes created by building assets using non-public funds as well as re-appropriation of Govt. buildings, (mixed complexes), 100% of net revenue will be credited in the Govt. Treasury.

**312. Assessment of Licence Fee in respect of commercial complexes created on BRO land**

The Licence Fee in respect of Commercial Complexes created on BRO land will be assessed by a Board of officers detailed by the Head of the BRO Unit/Formation (acting as station commander). The following issues are to be considered for assessment of Licence Fee of shopping complexes :-

- (a) The BOO shall determine the licence fee in respect of each of the shops in a commercial shopping complex provided that the licence fee so determined shall not be less than 10% of the total of the current market cost of land;
- (b) The shops shall be given on licence for a period of three years on payment of licence fee and maintenance-cum-security charges as fixed by the BOO subject to provisions that licence fee shall be enhanced by 10% every year and maintenance-cum-security charges shall be subject to enhancement by 5% every year;
- (c) No change of trade will normally be permissible during the currency of the licence;
- (d) No transfer of allotment is permitted except in case of demise of the allottee;
- (e) The allottees shall be required to deposit security equivalent to four months' licence fee which shall be refundable without interest on vacation of the shop;
- (f) On initial allotment the allottees will be required to pay two months licence fee in advance on receipt of which, the licence agreement will be executed and physical possession of the shop handed over;
- (g) The allottee will be required to execute an agreement with the BRO authorities at his/her own cost.
- (h) The allottee will also be required to pay separately electricity/water charges as may be fixed by the authority concerned in addition to monthly licence fee.

**313. Procedure for realisation of revenue from Grass/Fruits and usufructs on BRO land**

To watch credits on account of revenue from Grass/Fruits and usufructs etc. from BRO lands within or outside the BRO residential complex, a separate Register of revenue derived will be maintained by the BRO authorities in addition to Register of Trees (both fruit bearing & non-fruit bearing). The probable date by which each item of revenue falls due will be noted in this register and realization watched regularly. Such receipt will be properly audited by the concerned Accounts Officer and reasons for abnormal variation in the amounts of receipt will be ascertained and recorded in case of recurring receipts.

**314. Recovery of electricity charges in respect of CSD Canteen attached with BRO Unit/Formation**

The electricity charges will be recovered at normal rate(s) in case of metered supply. If no electric meter has been installed, a flat rate of Rs.500/-(Rupees five hundred only) per month is to be paid as electric charges from canteen profit when AC are not in use and Rs.3,500/-(Rupees three thousand five hundred only) per month is to be paid when AC in use( i.e. from May – Aug).

**315. Licence Fee in respect of LPG Godown**

Licence Fee in respect of LPG Godown at BRO Units/Formations should be recovered at the flat rate of Rs.300/- per month. The amount should be deposited monthly in to government treasury through Treasury receipt. The Accounts officer will watch the treasury receipt monthly and necessary adjustment will be carried out by him.

**316. Revenue realised from Guest Rooms attached with Mess & Audit of Visitors Book**

**316.1** The Accounts Officer will check the visitors Books maintained in the ‘Mess’ maintained by the BRO authorities and will ensure that the amount realised are in accordance with the rates of licence fee prescribed by the Government or assessed by the BOO and these amounts have been credited to Government and brought to Account under the revenue sub-head concerned.

**316.2 Guest Rooms**

The Guest Rooms attached to Officers Mess will be under the control of PMC of Officers Mess to which they are attached for the purpose of recovery of licence fee and allied charges from the occupants. Furnishing items such as curtains, mattresses, carpets and other items are not authorised to the Guest Rooms out of Government Fund. The recovery charges towards such furnishings when provided out of Mess funds will be fixed by the Head of the BRO Unit/Formation (in the capacity of station commander) and shall be credited to Mess Account.

The recovery of licence fee from the occupants shall be made at the rates prescribed by the Government or assessed by the BOO from time to time.

The basic charges as per the Government order or as assessed by the BOO are for officers including civilian officers of Defence Services and DAD on duty. The term duty includes temporary duty and the period of joining time on permanent transfer. The rate will be double when such officers are not on duty including leave. Retired officers including civilian officers, from Defence Services & DAD will be considered as officers not on duty.

The recovery on account of consumption of Electricity and water shall be made at All India Flat rates in addition to licence fee where separate meters exist. Concessional rates of Electricity and water shall be applicable only service officer on duty. Where no separate meters exist consumption is to be assessed by PMC in consultation with concerned BRO authorities.

The basic charges of licence fee will be collected from occupant by Secretary Officers Mess and the amount deposited in Government Treasury through Treasury Receipt. A register as per the format being used for MES Inspection Bungalow will be maintained for recording occupancy of Guest Rooms which is a auditable document by Internal Audit Officer during his Audit Programme.

- Note 1: Classification of localities of Guest Room shall be same as provided in TA Rules;
- Note 2: Occupation charges will be levied for single bed if an occupant stays single in a double bed room. Two officers sharing a double bed room shall be charged separately on single bed rates.
- Note 3: Extra bed if provided in a room shall be charged at half the rate as applicable to type of room occupied.
- Note 4: Parents, spouse and children of the officer's accompanying him/her shall be charged the same rates as the officer. All others shall be treated as private individuals.
- Note 5: Service charges @Rs.10/- and Room Cooler/Heater charges @Rs.15/- shall be charged separately.
- Note 6: No additional charges shall be levied on account of Geysers.

### **317. Issue of Licence Fee Bills-**

317.1 The following procedures will be followed by AO TF while issuing of licence fee bills :-

- (a) Indian Army Officers- will be prepared in quadruplicate. Original and duplicate copies will be sent to PCDA (O) Pune and triplicate copy returned to BSO. Fourth copy will be retained as office copy.
- (b) IAF Officer- will be prepared in five copies. Original and duplicate copies will be sent to OC, Air Force, Central Accounts Office, near Subroto Park, New Delhi-10 who after debiting the amount in the IRLA will forward the duplicate copy to the Unit of the officer alongwith the statement of entitlement. Triplicate copy will be sent to Dy. CDA (AF) Subroto Park, New Delhi. Quadruplicate copy will be returned back to BSO. Fifth copy will be retained as office copy.

NOTE: As an exception to the procedure laid down at (b) above, the first L.F. bill after occupation (whether on posting or change) by an IAF officer will be prepared in quadruplicate and the quadruplicate copy will be sent to the Dy. CDA(AF) New Delhi.

- (c) IN Officer- will be prepared in four copies. Two copies will be sent to Supply Officer-in-Charge, I.N Pay Office, Mumbai, one copy will be sent to CDA(Navy), Mumbai and fourth copy will be retained as office copy.
- (d) Civilian in Government service- will be prepared in quadruplicate on IAFW 2241 except those mentioned in item (ii) below in whose case the licence fee bills will be prepared in triplicate.
  - (i) Paid from Defence Service Estimates and attached to Air Force Units- Two copies will be sent to the OC, IAF, CAO, New Delhi. One copy will be sent to the Local Air Force Commander of the unit concerned and one copy will be retained as office copy.
  - (ii) Paid From Defence Services Estimates and attached to Unit and formation (excluding Air Force)-One copy will be sent to the Unit/Formation concerned. One copy will be sent to the PCDA/CDA concerned and one copy will be retained as office copy.

Note: In the case of Defence Accounts Department personnel, one copy of licence fee bills will be sent to the Paying Controller and one copy to the Auditing Controller. The receipt of licence fee bills will also be acknowledged by the Auditing Controllers and watched by the AO(TF).

- (iii) Paid From Civil Estimates – Two copies will be sent to the civil Accounts Officer concerned. One copy will be sent to the formation concerned and one copy will be retained as office copy.
  - (e) For building occupied by other departments as offices etc. will be prepared in quadruplicate by the Task Force. Three copies will be sent to the Head of the office concerned and one copy will be retained as office copy.
  - (f) All other cases will be prepared in triplicate on IAFW 2241. Two copies will be sent to the Allotting Authority and one copy will be retained as office copy.
  - (g) GREF Personnel
    - (i) Licence fee bills will be prepared by the Task force in quadruplicate. Two copies will be sent to PAO(GREF). One copy will be sent to the formation concerned and one copy will be retained as office copy.
    - (ii) For Buildings occupied by other departments as office etc., Licence fee bills will be prepared in quadruplicate. Three copies will be sent to the Head of the office concerned and one copy will be retained as office copy.
    - (iii) In all other cases, Licence fee bills will be prepared in triplicate. Two copies will be sent to the allotting authority and one copy will be retained as office copy.
- 317.2** Licence fee bills will be forwarded so as to reach the authorities concerned not later than the 23<sup>rd</sup> of the month to which they pertain. In the case of private individuals, licence fee is recoverable in advance, and therefore, licence fee bills will be prepared well in advance so that they may be asked to pay the bills on or before the 5<sup>th</sup> of the month to which licence fee bills pertain.
- 317.3** When the quarters are to be vacated before the last day of the month owing to the departure of the occupant on transfer, leave or retirement, the officer commanding the station, unit or head of the department or any other authority responsible for the allotment of quarters will intimate the probable date of vacation to the TF Commander. The TF Commander will intimate the impending change to the Sr. AO/AO who will issue a licence fee bill to the appropriate authorities so that in the case of Military Officers the amount may be debited immediately to the IRLA of the officer concerned and the recovery may be effected in other cases before the occupant's departure. Any balance remaining to be recovered will be intimated by Sr. AO/AO TF to the AO/AO(P) to whose audit area the individual is transferred.
- 317.4** Licence fee bills for a particular month will be allotted consecutive serial number from a numbering register to be maintained for the purpose. These will be sorted out PAO/PCDA/CDA wise. Thereafter a simple forwarding memo entering therein the serial number of licence fee bills, total amount recoverable (i.e. licence fee percentage plus amount on account of water, electricity etc.) on each bill will be prepared. The total number of licence fee bills forwarded, will be entered in figures as well as in words in the Top List. The original and duplicate copies (triplicate in the case of AF and Navy) of the Top Lists along with the licence fee bills will be forwarded to the PAO/PCDA/CDA and other officers concerned by registered post in two or three convenient batches before the 23<sup>rd</sup> of the month.



- 317.5** The Sr. AO/AO will watch the prompt receipt of acknowledgement of licence fee bills (the return of one copy of the top list duly endorsed). On receipt of such acknowledgement, he will complete the revenue ledgers. If any undue delay in receipt of acknowledgement is noticed, the Sr. AO/AO TF will take up matter at appropriate level to have the awaited acknowledgements expedited.
- 317.6** Licence fee bills will be prepared for the current month and recovered in arrears by the first of the following month except in the case of pensioners, private persons from whom licence fee bills is to be recovered monthly in advance. It will be seen that in the case of private person, additional one month's licence fee which will be treated as deposit, has been recovered.
- 317.7** An officer allotted accommodation will be responsible for payment of licence fee of accommodation whether he occupies it or not unless the allotment is formerly cancelled by the allotting authority.

Licence fee will be charged from the date of occupation to the date of vacation of quarters.

**318. Allotments**

In scrutinizing the **allotment** of **accommodation** it should be seen-

- (i) that accommodation allotted to an officer is according to the scale to which the officer is entitled;
- (ii) that all officers commissioned after 1st- July 1949 who are below the age of 25 years and are married (irrespective of the date of marriage) are treated as single officers for the purpose of entitlement of accommodation;
- (iii) that the accommodation allotted to an officer is occupied within 10 days from the date of allotment. Licence Fee will become payable from the date following the expiry of this period or from the actual date of occupation whichever is earlier except in the case of reserved accommodation when the L.F. is recoverable from the date of assumption of the charge of appointment.
- (iv) that out of class accommodation, is allotted only when there is no demand for such accommodation by entitled officers and there is no accommodation available of the appropriate class to which the officer is entitled.
- (v) that the classification of an officer's quarter once carried out in accordance with the existing rules remains the same irrespective of the number of occupants in a quarter. Re-classification of accommodation from a back date involving adjustment of recoveries will be done with the previous concurrence of the Government of India.
- (vi) that where the allotment is stated to be free of licence fee, or at a reduced rate of licence fee, the authority in support is quoted and that it covers the case;
- (vii) that when accommodation is leased to private persons not in Government service:
  - (a) an agreement is executed on the lines notified by the Ministry of Defence from time to time;
  - (b) the instrument is properly stamped;
  - (c) the current market rate of licence fee is quoted on the return,

- (d) the Licence fee is fixed at the market rate provided it is not less than the assessed licence fee;
- (viii) that the licence fee recoverable from contractors in respect of buildings used as cinemas has been correctly fixed according to the highest bid by auction, that an agreement is executed on the prescribed form, that the amount of security has been deposited by the contractor and that the whole building is insured by the lessee and renewal premium receipt is called for and verified.
- (ix) that when a Military Building is allotted to a Canteen Contractor for running institutes, etc., an agreement is executed in the Model forms of Station and Unit Contract agreements.
- (x) that when free accommodation is allotted to personnel referred to in paragraph 1(K) ARI Quarters and Rents, it has been stated that their duties require them to live in particular Quarters in order to be near their work.
- (xi) that in the case of an officer entitled to be provided with accommodation and permitted to make his own arrangements the sanction of the competent authority exists for the accommodation occupied and the L.F. fixed. Detailed instructions in this respect are contained in S.A.O. 10/S/86 (as amended).
- (xii) that arrangements to provide suitable accommodation in Hotel, Club, boarding house, etc., are made only when an officer entitled to be provided with accommodation cannot be provided with accommodation in the Station Pool and the Officer is unable or unwilling to make his own arrangements provided in the opinion of the Station Commander, the arrangement is more economical than hiring a house or other suitable accommodation. Such an arrangement is made only for a period not exceeding three months at a time and it is stated in the lease agreement that the hiring may be terminated without notice at the end of each calendar month. The claims of Officers for reimbursement of L.F. paid in excess of the prescribed percentage of their pay will be checked inter-alia to see that a suitable accommodation for them is not available in the Station Pool. Cases where suitable accommodation may be lying vacant will be promptly brought to the notice of the Task force commander.
- (xiii) that in the case of buildings, etc., hired out to State Governments licence fee bills at the prescribed rates are regularly issued and on receipt of accepted copies of licence fee bills, necessary debits are raised against the Civil Department.

### **319. Scale of Accommodation**

The following are the important checks which should be exercised under this heading:

- (a) It should be seen that no individual (except for valid reason) is allotted accommodation in excess of the scale to which he/she is entitled under the Regulations or superior to that authorized for this his/her rank or appointment. If a superior quarter or excess accommodation is allotted at the request of the occupant, the fact should be noted in the Revenue Ledger to ensure that the increased rate of licence fee is charged.
- (b) When an individual is allotted accommodation inferior to his rank, it should be seen that sufficient reason for not allotting full accommodation have been recorded.
- (c) Accommodation allotted to contractors (for use as institutes) should be checked to ensure that any room or rooms not set apart for an institute are charged for under Regulations.

**320. Refunds**

- 320.1** In the case of remissions or refunds, the Account office will trace the original demand or realization and make a note against the original entry in the accounts so as to avoid a double or erroneous claim. Any acknowledgment previously granted by BRO authorities will be taken back if possible and destroyed and note of repaying made on the counterfoil of the original receipt. After the above process has been completed, Account office will issue refund licence fee bills which shall bear separate consecutive serial number prefixed by a distinctive mark "REFUND". The office copies of the refund licence fee bill will be kept in a separate file and audited by the Inspecting Officer (IDAS) at the time of his periodical visit.
- 320.2** Normally refund bills shall be forwarded to the pay accounts authorities concerned as in the case of licence fee bills requiring recovery action. In the case of private parties, where cash refunds are involved, refund licence fee bills will be issued by the Accounts Officer to the parties concerned. On receipt of the claim duly supported by the refund bill, it will be transmitted to the DCDA/ACDA/SAO/AO for check and linking with the original cash recovery and payment out of the cash assignment and the same will be posted in the revenue ledger.
- 320.3** Amounts recovered on account of licence fee bills will be credited as revenue receipts except that any recoveries made from the department of the central government will be treated as reduction of expenditure under the maintenance minor head concerned or minor head(s).
- 320.4** In cases where recoveries on account of licence fee etc., are made through the civil accounts offices, debits will be raised duly supported by the accepted copies of the licence fee bills.
- 320.5** Monthly lists, showing all accommodations including hired/leased lying vacant in the station, will be prepared and submitted to the TF Commander duly checked by the Sr. AO/AO for his information and necessary action,
- 320.6** The occupation returns and list of vacant buildings will be reviewed to ensure that the accommodation has been utilized to the best advantage and no expenditure is incurred in retaining hired and requisitioned buildings when vacant government buildings could, with advantage, be utilized for the purpose.

**321. Mess/Transit Camps**

Recovery of licence fee in respect of individuals staying in messes/transit camps while on temporary duty will be made in cash. It will be ensured in audit that the amount at the prescribed rate has been recovered and credited to the government.

\*\*\*\*\*

**Para-322 to 330: Blank**

**Chapter-XI**  
**Miscellaneous**

**331. Audit of Service Book**

**331.1.** Service Books are maintained by the Unit concerned in respect of GREF Officers/ personnel on their posted strength Service Books maintained by the BRO Units/Formations are audited by the DCDA/ACDA/SR AO/AO of concerned Accounts Office. Service Books, maintained by the HQ DGBR are audited by the Main Office, PCDA (BR) Delhi Cantt. Twenty-Five percent of the current Service Books of the GREF Personnel will normally be selected for check within each period of twelve months.

**331.2.** Service Books will be checked to see that:-

- (a) A register of Service Books is properly kept and the number of Service Books produced at the time of audit agrees with the number shown in the register;
- (b) The Service Books are kept in safe custody of OC/head of the office;
- (c) That Service Books are maintained for all GREF Officers/ personnel;
- (d) That these are all updated and that every entry was attested at the time of the event.
- (e) Corrections of entries have been duly attested;
- (f) That the opening page has been re-attested every five years;
- (g) That the last entries regarding the dates of increments in certain selected Service Books are borne out by salary bills;
- (h) That the admissibility of joining time availed of is verified.
- (i) The date of birth has been mentioned by the Christian era with confirmatory documentary evidence such as a Matriculation Certificate, where prescribed qualification for appointment is Matriculation or above. In other cases Municipal Birth Certificate or Certificate from the recognised school last attended shall be treated as a valid document.
- (j) Entries regarding promotion and reversion, rates of pay & allowances, leave etc of individuals, as notified in office orders will be made in the Service Book as and when event occurs. All such entries and entries in the leave account which form part of the Service Book will be attested by a civilian gazetted officer of the department subject to the observance of the following conditions:
  - (i) that the entries relating to fixation of Pay, increments etc . should be based on formal orders , certificates issued , approved by a gazetted officer;
  - (ii) that the attestation will not be made by civilian gazetted officer in respect of entries in his own Service Book;
  - (iii) the DCDA/ACDA/SAO/AO will inspect at least 10% of Service Books every year and initialled them in token of having done so;
  - (iv) that the entries made in page -1 and Annual verification of service will be attested by the concerned officer of personal department;
  - (v) that calculation regarding leave entitlement of the GREF personnel will be subjected to test check of 10% by the concerned officer of personnel department at least once in 10 years and due priority is given to those proceeding on retirement/discharge.

- (k) the entries in the Service Book will also be got attested by the individuals concerned (including those serving at outstations) once in two years. Such attestation will, however, be got done annually in cases of those who attain the age of 53 years.
- (l) the details (e.g. the name and relationship of the nominees and page no of the file where the papers are recorded) furnished by the GREF Officers/Personnel in the nomination made by them under the liberalized pension Rule/NPS for death cum retirement gratuity has been endorsed in the Service Book over the signature of civilian Gazetted officer and another endorsement 'Entered in the Service Book' should be made on the nomination papers.
- (m) when an individual is transferred out from one station to another, the Service Book of the individual has been got audited by the concerned DCDA/ACDA/SAO/AO before it is sent to the concerned Unit.

*Note: (1) The request from Govt. servants for making a change in their date of birth should not be entertained except where it has been established that a clerical mistake had been committed in recording the date of birth in the service book.*

*Note: (2) The Service Book will not be returned to the individual on retirement, resignation or discharge from service, even in cases where he might have paid for it already. A certified copy of the Service Book may, however, be supplied to him on his request and after making an entry therein to this effect.*

### **331.3 Service Book of GREF employee nearing superannuation**

The Service Book of the GREF employee who is due to retire within 3 years following the date of audit will be included in the selection list for check with the percentage prescribed.

### **331.4 Records of Service Books Test Checked**

In order to ensure that all Service Books are complete, and audited once within the cyclic period of four years, record of Service Books audited/checked will be kept in a register.

### **332. Concurrence of Pay Fixation in respect of GREF Officers and Personnel**

The Accounts Officer is also responsible for dealing with the pay fixation cases of GREF Officers and Personnel in respect of BRO Units/Formation to which they are attached. The GREF employee are covered under CCS Pay Rules, hence their pay fixation should be done in accordance with the various provisions of CCS Pay Rules. The Pay Fixation cases will be submitted to the concerned Accounts Office with the following document:-

- (i) Service Book
- (ii) Pay Fixation Proforma;
- (iii) DO Part-II notifying the promotion/reversion etc.
- (iv) Copy of relevant Govt. order for which the Pay Fixation is necessitated.

After concurring the Pay Fixation , the Service Book alongwith two copies of pay fixation proforma will be returned to BRO executives for notifying the fixation of pay in a DO Part-II to enable the PAO(GREF) to regularize the pay and allowances according to pay fixation. For this purpose, a copy of pay fixation proforma duly fixing the pay with the concurrence of concerned Accounts officer, will be sent to PAO(GREF) by the executives alongwith the copy of relevant DO Part-II . Cases of anomalies are to be referred by BRO executives to Projects/Task Forces through their concerned Accounts Office for the officers and personnel serving at their Units for necessary action at the appropriate level, if required at the level of PCDA (BR) New Delhi.

**333. Maintenance of DO Part-II Orders**

A file should be maintained in the Accounts Office wherein all the DO part-II orders published by the BRO executive of concerned Unit/Formation are to be filed. DO part-II order not received will be called for. For this purpose a review should be carried out every month and missing DO part-II orders will be called for.

**334. Verification of length of Qualifying Service**

The verification of service means comparison of various events in the service of the government servant recorded in the service documents with the financial documents such as office copies of Pay bills, Part-II orders, etc. In accordance with the provisions of Article 815-A and 819 of CSR, when a government servant completes 25 years of service, the head of the office, for the officers and personnel employed under his Unit/Formation will obtain a certificate regarding qualifying service of those employee from the concerned Accounts Officer. The BRO authorities will submit the service book of the individual alongwith proforma of verification of service duly completing part-I of the proforma. The following procedure will be followed while issuing the audit certificate:-

- (a) The entire qualifying service will be admitted for pension with reference to service books on the basis of entries regarding verification of service recorded by the Head of Office as follows:  
 “Service verified upto \_\_\_\_\_(date) from \_\_\_\_\_(the record from which the verification is made)”
- (b) that there are no EOL periods on private affairs.EOL granted on medical certificates count as qualifying service for pension;
- (c) There is no break in service, if so, the same has been condoned by the competent authority;
- (d) if any former service has been counted for pension, the necessary audit certificate from the PCDA(P) Allahabad has been attached in the Service Book in Original.

**335. Verification of Data –Sheet-cum-Pension form**

As regards preparation of data-sheet-cum-pension form the same should be completed with reference to the instructions issued by the CGDA from time to time

**336. Local Audit of Stores Accounts & Cash Inspection**

The procedure for Local Audit of Stores Account & Cash Inspection, maintenance of various records relating thereto , preparation of Internal Audit Programme, IACR etc. have been given in the Internal Audit manual(BR).

**337. Dealing with Test Audit Reports (LTAR/LTAN)**

On receipt of Test Audit Objection Statement it will be entered in the Audit Progress Register for Test Audit Objections maintained for the purpose to watch their settlement. The objections will then be dealt with in accordance with para-512 of OM Part-I.

**338. Dealing with Draft Paras**

- 338.1** On receipt of draft paras, in Accounts Office, it will be entered in the Draft Para Register on the format as contained at SL. No. 12 Section 2 Chapter XI of OM Part II Vol. II and it will be brought to the notice of CE concerned. The draft will be checked to see that:-

- (i) the statement of facts as mailed therein is correct;
- (ii) the responsibility, if any, for the irregularity has been clearly brought out and accepted by the authority concerned; in case the responsibility is directly of the Defence Accounts Department, it should be so stated;
- (iii) any remedial measures necessary have been taken and a statement to that effect also made in the paras; and
- (iv) if a draft para is based on a case taken up by internal audit, this fact is acknowledged in the draft para itself.

The draft paras will be immediately brought to the notice of the DGBR concerned (for examination and comments) with a view to making sure that the draft paras are factually correct and their presentation is objective and fair as paras which are likely to appear in the final Audit Report would come to the special notice of Public Accounts Committee. A period of 30 days will be allowed to DGBR for furnishing the final replies to draft paras. Copies of the draft paras will be endorsed to Lower Formations concerned simultaneously, while addressing DGBR to avoid delays.

After action as indicated above has been taken the draft paras will be returned to the DADS duly accepted or with such other remarks and modifications as may be considered necessary within 6 weeks of their receipt.

A copy of each draft para as finally concurred in by the Controller will also be forwarded to the administrative authorities concerned.

(Amended vide CS 22/192)

- 338.2** To enable the C.G.D.A to be sufficiently well informed regarding facts, etc. stated in the draft para in time, an advance copy of the draft para duly concurred in by the Controller should be sent to the C.G.D.A giving complete information of the circumstances of the case in the proforma given in **Annexure "F"** to this chapter.

*NOTE 1.-In forwarding the draft paras copies correspondence should not be forwarded to the office of the C.G.D.A. but only a brief., properly edited, and lucid summary of the case dealing with varying aspects thereof particularity the extent of responsibility, if any, which can be attributed to failure on the part of the D.A.D., should be sent to the C.G.D.A.*

*NOTE 2.-The draft paras should be forwarded to the C.G.D.A only after any amendments proposed by Controller have been accepted or otherwise by the Test Audit.*

**339. Regularisation of Losses & rendition of Audit Report on Loss Statement**

The powers to write off stores and cash losses are given in Border Roads Regulations as amended from time to time. The procedure for regularization of losses in BRO will be as under:-

**(a) Cases falling within the power of TF commander**

These cases will be written off by the Task Force Commanders and other authorities after obtaining the Audit Report from Accounts Officer of the Task Force. The pricing check of the loss statement will also be carried out by the AO Task Force. While rendering Audit Report, the AO TF will ensure :-

- (i) That the loss has been properly investigated;

- (ii) There is no lacuna in the existing rules and regulations;
- (iii) That in case there is an element of neglect penal recovery has been effected from the party concerned;
- (iv) That the amount of loss has been correctly assessed;
- (v) That there is no delay in initiating action for regularization;
- (vi) That remedial measures to avoid recurrence of such cases have been taken.

(b) **Cases requiring sanction of Chief Engineers**

In such cases the preliminary audit report will be obtained by the TF Commanders from the AO TF and forwarded to the CEs. The CE will write off the loss within his power in consultation with AO(P). During scrutiny of Loss statement by AO(P), in addition to points mentioned at (a) above, it should be ensured that :-

- (i) The preliminary audit report has been obtained from the AO TF;
- (ii) That the loss has been correctly priced;
- (iii) There is no delay on the part of TF while forwarding the case to the Chief Engineer;
- (iv) The loss has been investigated by the Court of Inquiry where required;
- (v) In the case of theft, fraud or gross neglect the recovery has been effected from the concerned individual/party.

(c) **Cases requiring sanction of ADGBR/DGBR and BRDB**

Such cases will be submitted by the CE to HQ DGBR alongwith the audit report of AO(P). These cases will be referred to PCDA(BR) by HQ DGBR alongwith the reports from AO TF & AO(P) as well as delay report indicating sequence of events. While scrutinizing such cases the points referred at (a) & (b) above, will be kept in mind.

Cases requiring sanction by ADGBR/DGBR will be returned to HQ DGBR after concurrence. Cases falling beyond the powers of DGBR will be forwarded to BRDB through HQ DGBR for regularisation in consultation with their associate finance. The draft sanction letter should be scrutinized to see that copies are endorsed to all concerned.

**340. Demurrage/Wharfage charges**

**340.1** DGBR and Chief Engineer have been delegated powers upto certain limit to write off demurrage/wharfage charges which become payable beyond the control of consignor/consignee. The payment is treated as extra expenditure and charged to the relevant job(s). Cases of negligence on the part of individuals will be treated as losses of public money. The powers of CE is exercised in consultation with AO (P) while the powers of DGBR is exercised in consultation with PCDA (BR)/IFA(BR).

**340.2** The expenditure incurred on account of **Demurrage/Wharfage charges beyond the financial powers delegated to** DGBR and Chief Engineer are to be regularized by BRDB. While according concurrence or recommending regularisation by BRDB where the amount exceed the power of DGBR, it should be ensured that payment was inescapable and steps have been taken to avoid recurrence by removing lacuna if any in the procedure.



**341. Maintenance of Loss Statement Register**

In respect of all losses of cash & stores written off by Government of India or lower authorities, statistic will be maintained by the concerned Accounts Officer. For this purpose he will maintain a Register of Loss Statement to watch the progress of regularisation of loss in respect of concerned BRO Unit/Formation. While rendering audit report to a loss statement, the necessary entries will be made in the Loss Statement Register and after regularisation by the CFA, the letter No& date under which the sanction/regularisation of loss was communicated will be noted in by red ink and accordingly progress will be shown in the relevant reports/returns.

**342. Exhibition of losses in Material on Outstanding Audit Objections Report:**

**342.1** Losses of cash, overpayments etc. written off by the Government of India and other competent authorities and claims abandoned as irrecoverable and finally dealt with during the year are to be included in the **Material on Outstanding Audit Objections Report** under the following two main categories:

- (i) Cash losses, overpayments, irrecoverable claims, etc. due to theft, fraud or neglect:-
  - (a) Details of losses, etc. exceeding Rs.25,000/- in each case;
  - (b) Aggregate of all losses, etc. exceeding Rs.50/- but not exceeding Rs.25,000/- in each case;
- (ii) Cash losses, overpayments, irrecoverable claims, etc. due to other causes:-
  - (a) Details of losses, etc. exceeding Rs.50,000/-
  - (b) Aggregate of all losses, etc, exceeding Rs.50/- but not exceeding

**342.2** The narration of each case of loss, etc. , to be included in categories (i) (a) and (ii) (a) above should be brief, self contained and give information as to the exact period to which the loss pertains; amount involved; name of Unit or formations; the competent financial authority by whom that loss was written off and the date of written off; action if any, taken towards its investigation; the exact circumstances of the case; court of inquiry; if any' held particulars of disciplinary action taken; and the remedial measures instituted. The number and date of the letter in which the loss written off should be mentioned against each item.

**343. Sale Accounts**

**343.1** Disposal of stores declared unserviceable/scrap will be conducted through auctioneers on the approved panel. Where, however, stores are located in forward or inaccessible areas, they may be disposed of locally under the orders of the CEs to the best advances of the state.

**343.2** The CEs have full powers of fixing guiding or ceiling prices for all unserviceable scrap items. Bids upto 30% below this price may be accepted by the Supervising Officer.

**343.3** When such stores are disposed of unit/formations will prepare Sale Accounts(IAFA-58) in quadruplicate/quintuplicate(in the case of salvage section/sub-depot) and forward the original, duplicate and triplicate duly signed by the competent officers together with the under mentioned documents to the AO(P):

- (i) Treasury Receipt: the number and date of treasury receipts and names of the treasuries should be noted on the sale account;
- (ii) Auction Catalogues(IAFO 2468) (prepared separately under general heading(s) (a) metal and hardware; (b) textile and leather;(c) Vehicles;(d) Plants and machinery; and (e) other miscellaneous items all approved and with "the reserve prices" recorded

there thereon, by the sanctioning authority as also the result of the auction. The amounts shown in the auction catalogues (accepted bid) should invariably agree with those shown in the Sale Account;

- (iii) Letters, if any, from the sanctioning authority alerting the reserve [prices originally noted in the approved auction catalogues;
- (iv) The letters of acceptance from the purchaser in case of stores sold by private treaty by local authorities; and
- (v) Comparative statement showing the names of tenders, the rate tendered, and the rates accepted in the case of stores sold by local authorities by inviting tenders.

**343.4** On receipt of the Sale Account (IAFA-58) the three copies will be prepared and the duplicate copies duly checked in all respects sent to the Director General of Disposals where applicable.

**343.5** The triplicate copies of the Sale Account will be retained by the AO(P) for the purpose of linking. The original copies together with the treasury receipts will be retained and the remaining documents (in original) referred to item(ii) to (v) above returned to the units or formations from which they were received.

**343.6** A copy of Sale Release Order duly received by the purchaser and endorsed with the relevant gate pass No. and date(the date of gate pass being the date on which the stores have actually been removed from the site in the case of sale of surplus salvage stores) will be submitted to Accounts Office.

**343.7** No. 5 copy of the issue voucher duly received by the purchaser and endorsed with the relevant gate pass, no. and date(the date of gate pass being the date on which the stores have actually been removed from the site) along with the sale release order in the case of a sale of surplus stores will be sent to Accounts Office.

**343.8** While checking the Sale Account, it will be seen that :

- (i) the sale account has been signed by the competent officer;
- (ii) the tendering of the sale account has not been delayed;
- (iii) the number and date of the treasury receipt as also the name of the treasury has been quoted in the Sale Account;
- (iv) the authority for sale and the method of disposal of stores have been shown;
- (v) in the case of private treaty sales; the following certificate has been furnished:-

“Sold by private treaty after failure to obtain reasonable prices in auction”

- (vi) the name of the purchaser has been given;
- (vi) In the case of stores sold by auction, the amount shown in the in the sale account agrees with the bid accepted at the auction sales which is shown in auction catalogues;
- (vii) The accepted bid as shown in the sale account does not fall below the “reserve price” shown in the auction catalogue. It would be seen that the sanction of the competent authority exists where the bid has been accepted below the reserve price; and

- (viii) Stores have been removed within the stipulated time as indicated in the sale release order and if not, ground rent, where due has been recovered correctly with reference to the documents referred to in clauses(vi) and (vii) at above.

### **343.9 Auctioneers Bill**

The responsibility or the audit of auctioneers commission bills devolves on the AO(P). While conducting audit of the auctioneers commission bills it will be seen that :-

- (i) the amount of the Sale proceeds on which the commission bill is based agrees with the sale amount, treasury receipt, etc., received from the stock holder;
- (ii) the arithmetical calculations in the bill are correct; and
- (iii) in case the sale proceeds are not credited within the stipulated time, interest at one percent is charged from the auctioneer for each month or part of a month during which the payment into treasury is in arrears.

### **344. Entitlement of GREF Clothing**

GREF personnel are entitled for free issue of clothing items as per scales laid down from time to time. Provisioning for clothing items is done centrally by DGBR based on the strength of force and life cycle of individual clothing items.

### **345. Life Cycle Concept**

Items of clothing are issued to GREF as well as Army personnel on life cycle basis as per Appendix 'D' to Government of India, Ministry of shipping and Transport BRDB letter No. F 81(1)84-Estt/18020/DGBR/DTA/Coord dated 16-10-84 as amended from time to time. Life of each clothing items has been fixed and fresh items are issued to the individuals after the expiry of fair life.

### **346. Replacement for losses and Unfair Wear and Tear**

Cases may occur where items of clothing and necessaries may require replacement before the expiry of the assessed fair life, either due to losses or failure on the part of an individual due to negligence or carelessness. In such cases the individual will be charged 75% of the cost (PV rates) if the items have been used for a period upto half the prescribed life and 50% of the cost if the item has been used for period exceeding half of the prescribed life. However, to ensure that misuse and losses do not occur frequently, unit commanders may waive this concession and recover full amount from the individuals for the items lost or misused. The unit commander in such cases will record his reasons for doing so.

### **347. Special Issues**

Under special contingencies such as natural calamities and other circumstances, clothing items may require replacement before the expiry of the fair life. Chief Engineers of Projects may sanction such issues on receipt of formal requests from the units under their commands. Such powers will be exercised by the CE only and will not be delegated to lower formations.

### **348. Procedure for Provisioning by Units**

The system of issue on the life cycle concept and its success depends upon the availability of stores. It is, therefore, essential that sufficient stocks are held by stores company/stores platoons at all times. Based on the assessed fair life and authorized strength, 20% of the authorized entitlement will be held as reserve stock by stores company/stores platoon in

addition to the maintenance stock. This is to cater for any unforeseen eventuality such as issues due to losses, unfair wear and tear, and fluctuation in strength and bottleneck in supplies.

**349. Individual Clothing Card**

From the nominal roll attached to the issue voucher on which the issues of clothing have been affected, the QM will prepare the individual clothing card in duplicate for each individual to whom issues of clothing have been made and complete the relevant columns against the items issued. Care will be taken to ensure that entries made in both copies of the individual clothing card are legible and overwriting, if any, is scored through neatly and written afresh duly initialled by the QM. The QM will certify on the issue voucher that all issues made have been entered in the individual clothing card and are as per the authorized scales. Both copies of the individual clothing card will be signed by the QM and stamped showing the name of the unit, date and marked as 'original' and 'duplicate'. The original copy will be handed over to the individual and the duplicate copy will be retained by the QM of the unit. Clothing card register will be maintained by the branch to record the entire individual clothing cards and signatures of the individual obtained against each entry in token of having received the individual clothing card. QM will make a quarterly check of the individual clothing cards to ensure that copies in respect of the individuals borne on the posted strength of the units are held by them. OC Unit will carry out check once in six months and these checks will be recorded in the manuscript clothing card register. On receipt of individual clothing card in respect of the individual posted in as also its disposal on his posting out, discharge, etc. necessary particulars will be recorded in the clothing card register. On discharge/the individual being medically boarded out of service, the individual clothing card (original) will be withdrawn and the individual charged for such deficient items that are required to be returned by him. The individual clothing card annexure 'D' will be annexed with the duplicate copy held by the QM.

**350. Unit Clothing Ledger**

This ledger will be maintained by every unit on IAFZ-2286 and will show all items of clothing held on charge. All receipts after careful comparison with vouchers will be taken on charge. Issue, when made to individual, will be promptly recorded in the ledger by means of CIV supported by nominal roll of the individuals. The signature of the individuals will be obtained thereon.

**351. Unit Clothing Record Register**

The register will be maintained by every unit. A separate page will be allotted to each individual. All issues made to the individual will be endorsed in this register. It will thus be the compilation of issues made to an individual in the unit and will be a replica of the individual clothing card.

**352. Audit and Administrative Check**

All issue and necessity of items covered by the life cycle concept will be subject to audit. The individual clothing card and unit clothing ledger will both be subject to audit checks. When an individual is posted out, the duplicate copy will be forwarded to his new unit only after audit. If delays in audit are anticipated, an extract of individual clothing card pertaining to transaction for the period to be audited will be prepared in triplicate of which two copies will be forwarded to AO concerned of that unit.

- (a) Recoveries are not applicable when replacements are effected on completion of full fair life of respective items. All returnable items will be taken on salvage ledger charge by the unit on certified receipt voucher (CRV) and will be returned to store company/store platoon/base depot for further disposal of salvage.
- (b) In case of premature retirement/voluntarily release/discharge before 3 years, an individual will be entitled to retain items of clothing at serial No.1 to 6 of Annexure 14 to Para 188 of BR Regulations, on payment or proportionate cost at the PV rate for the remaining period of the assessed fair life of each such store. In case an individual is dismissed from service, all items of clothing will be withdrawn and deficiencies, if any, will be debited against the individual. He will however, be permitted to retain head –dress, shirt khakhi and trousers drill khakhi and one pair of boots on payment of proportionate cost at PV rate for the items.

**353. Deserter**

- (i) **Rejoining Duty within Six months:** All items of clothing which may be with the unit, will be retained in stores for six months for re-issue in the event of his rejoining. If he rejoins, the next issue of clothing including those taken by him at the time of desertion will be extended by the period he had been absent from duty.
- (ii) **Not Re-joining Duty within six months:** If he does not rejoin duty within six months, items of personal clothing will be available for issue to any other deserter/AWL person on payment of the proportionate cost of the PV rate for remaining period of the assessed fair life of each of such items.

**354. Extent of Audit**

**Issues:** The percentage of audit of clothing items in the ICC will be as under:

- (i) Items costing Rs. 50/-and above-100%
- (ii) Items costing Rs. 10/-to Rs. 50/-33.33%
- (iii) Items costing less than Rs. 10/-generally scrutiny to the extent of 10%

**355. Linking of Receipts**

Linking of receipts will be to the extent of 16.5%

**356. Issue on payment**

**356.1** The following items of clothing may be issued on payment to the extent feasible and if authorized by CE to the personnel on monthly rates of pay:

- (i) Water proof cap: one per individual only in areas where rainfall is heavy.
- (ii) Blanket/Razai
- a. at one per individual at places below 5,000 ft. high
- b. at two per individual at places above 5,000 ft. high

**356.2** The following additional items of clothing may be issued on payment to the personnel employed at places over 10,000 ft. high.

- (i) One Jersey pullover
- (ii) One cap comforter
- (iii) One pair of gloves.

**356.3** The rates at which cost of the items is to be recovered from the personnel will be notified by the DGBR from time to time.

**356.4** It will be ensured in audit that:

- (i) Clothing items have been issued only to the individual authorized for issue.
- (ii) Proportionate recovery has been made from the individual in case of premature replacement.
- (iii) Issues on payment have been made only to the entitled category at approved scales.
- (iv) Amount released on account of payment issues have been credited to the government.

**356.5** The Accounts Office will also ensure that there is no excess holding of clothing items in the unit beyond permissible limit.

**357. Responsibilities of Base/Filed Workshops**

Base/Field Workshops are responsible for repairs/overhauls of vehicles/equipment held on charge of GREF Formation. Vehicles/equipment requiring Major repairs which can not be carried out at Field Workshop level will be sent to Base Workshops.

**358. CONTROL OF EXPENDITURE**

**358.1.** The expenditure on the maintenance of the Base Workshop will be controlled through allotment of funds made annually. For this purpose, the Commandant, Base Workshop will render to the DGBR an annual estimate of expenditure for the operation/maintenance of the Workshop for scrutiny and allotting necessary funds in consultation with BRDB and Ministry of Finance (Defence).

**358.2.** The Commandant Base Workshop may also order the purchase of technical publications and training equipment and manufacture of jigs, tools and fixtures within the approved estimate and allotment of funds made for the purpose.

**359. Work Orders in Workshops**

Works orders will be the authority on which work is undertaken in workshops.

**360. AUDIT OF WORK ORDERS:**

In auditing of Work Orders, it will be seen that:-

All work orders have been posted in the register of work orders maintained for the purpose;

- (i) The nature of work has been fully endorsed on the work order sheet;
- (ii) No work is executed in the workshop without proper authority or without the previous estimate of the approval;
- (iii) In respect of deposit work order a certificate from Field Workshop will be produced by the unit to the effect that a replacement for the equipment is not available ex-stocks;
- (iv) The receipted copies of vouchers/workshop completion notice on which the manufactured/repaired stores were sent to the parties concerned have been received from them and are filed in the respective job folders with the workshop authorities;
- (v) Where periodical overhauls of stores laid down in regulations are carried out, the regulation concerned is quoted in the work order.

- (vi) Necessary action regarding the cancellation of work orders outstanding for more than three months are observed, except where repair is carried out in accordance with DGBR Revised Operating Procedure(ROP);
- (vii) Work orders of repair work on payment or for contractors are signed by the Officer commanding, Workshop and the sanction of the DGBR where necessary, has been obtained;
- (viii) In the case of payment of work orders, labour charges or general and indirect charges as also departmental charges to be added to the cost of material, have been correctly levied and in the case of purely private bodies, recoveries on account of cost of payment work orders have been effected in cash and the amounts credited into treasuries on the authority of Military Receivable Orders in advance. In respect of work orders for private individuals short recoveries, if detected during test check by AO , the amount will be recovered from the individuals and in no case written off as debit to state;
- (ix) In the case of payment of work orders, the cost of work order is not disproportionate to the serviceable value of the articles repaired or manufactured;
- (x) In the case of A-in-U work orders the cost of labour is included in work orders in addition to the cost of stores utilised;
- (xi) The printed certificate on the expense vouchers for stores issued to job, as shown on the reserves of IAFO-1370 (Work Order) has been signed by the workshop officer concerned in token of all the stores shown on the vouchers having been expended on the job;
- (xii) The retrieving of stores has been carried out in accordance with existing order on the subject.

### **361. Audit of major Repairs/Overhaul**

- 361.1** In all cases of major repair /overhaul, it will be seen that the cost of repairs is not disproportionate to the residual life of the vehicle equipment.
- 361.2** SAOs/AOs will examine inventories of spares/stores held in workshop for repairs and bring to the notice of commandant cases of non-moving /slow moving stores. A half yearly report will be sent to main office.

*Note: Stores/spares not drawn for over one year to 3 years will be treated slow moving. Stores not drawn for 3 years and above will be treated as non-moving.*

### **362. PREMATURE FAILURE OF VEHICLE/EQUIPMENT & PLANT (PFR)**

- 362.1.** Vehicle Equipment & Plants overhauled in the Base Workshop which have failed/got broken down before covering 40% of their life after overhauling will be declared as Pre-mature Failure. Pre-mature failure report (PFR) will be raised by the user units through their Workshop duly signed by the OC Workshop and countersigned by SO-I (EME) Project and will be forwarded to DGBR under intimation to the Base Workshop and Store Division. DGBR will issue a convening order to ascertain the cause of pre-mature failure of overhauled engine assy/Veh/Eqpt/Plants. The convening order will consist of one Presiding Officer and three members including two officers and one technical supervisor. Commander/OC Store Division will be the De-facto-Presiding Officer, the first and third member will be from the Base Workshop and the second member will be from the user unit or Field Workshop under which the user unit falls.

- 362.2.** Prematurely failed Vehicle, Equipment & Plant will be back loaded to the Base Workshop through Store Division by the user unit for joint investigation. On a particular date and time as fixed by the Presiding Officer all the members will assemble in the Base Workshop and in their presence the engine assembly will be stripped to examine the exact cause of failure. The report of joint investigation along with comments of Chief Inspector and opinion and recommendation of the Commandant of Base Workshop will be sent to HQ DGBR for further necessary action. Simultaneously, the engine assembly will be overhauled by EBW and deposited to ESD for further issue to the concerned units.
- 362.3.** The cause of premature failure of overhauled Engine assy/Veh/Eqpt/Plants could be either due to improper workmanship during overhauling at Base Workshop or metal fatigue or improper/lack of maintenance by user unit. Henceforth, the following procedure will be followed in connection with the processing of the case of prematurely failed VEPs and engines.
- a) Base Workshop should ensure correct assessment of cost of damage during joint inspection so that there is no variation in spares as well as in cost required for repair of PFR engine assy/Veh/Eqpt/Plant subsequently.
  - b) Till completion of inspection on premature failure, the progress of the case will be maintained/ monitored by both the concerned project and the Base Workshop
  - c) After completion of joint inspection/investigation by BOO, the case will be treated as closed by the Base Workshop where it is brought out that the premature failure has taken place due to improper maintenance/material fatigue. The concerned project shall continue to progress the case till finalization of Court of Inquiry and Loss Statement by the competent authority. A copy of the Court of Inquiry along with orders of CFA will be sent to concerned Base Workshop for their record and necessary action, if any.
  - d) Where the premature failure has been assessed to be due to poor workmanship during overhauling, the same will be dealt by the concerned Base Workshop till finalization of Court of Inquiry and Loss Statement by the competent authority and PFR will be treated as closed by the concerned project.

\*\*\*\*\*

Para-363 to 370: Blank



**(Referred to in Para 338.2)**

**SUBJECT:** Draft audit para for the year.

1. (Name of the Unit).
2. (a) Period to which the irregularities referred to in the draft para pertain.  
(b) Whether the facts stated in the draft para are fully correct; if not, state in what respect it requires modification.
3. (a) Under which of the following heads does the point raised in the draft para falls:-
  - (i) Interpretation of rules, or
  - (ii) Audit methods and procedure, or
  - (iii) Higher audit,
 (b) Indicate the point at issue in brief.  
*NOTE:- If more than one heading is involved, separate proforma dealing with each of the headings should be prepared.*
4. If the subject matter of the draft Para was dealt with in separate correspondence with C.G.D.A.'s office earlier, cite reference to the previous correspondence.
5. Whether the irregularities were detected in internal audit/Test Audit.
6. If detected in internal audit state:-
  - (a) Whether internal audit stepped in at the appropriate item, giving the date on which the objections were raised.
  - (b) Whether the irregularity was reported through the quarterly report on the MFAI; if so, give the quarter in which it was included, if not, state reasons therefore.
  - (c) Whether it was reported to the administrative authorities and if so, with what result.
  - (d) After detection in internal audit, whether the same was pursued vigorously with a view to finalizing the case. The present position, in case not finalized, should be indicated.
7. If not detected in internal audit in time but at a later date state in addition to the particulars in item 6 (b), (c) and (d):-
  - (a) The month in which detected and the reason for the delay.
  - (b) If no valid reasons exist for the delay, whether the disciplinary aspect of the case was considered and if so, with what result.
8. If not at all detected in internal audit but detected only by Test Audit:-
  - (a) Reasons for non-detection in internal audit.
  - (b) If the non-detection was due to a defective rule or absence of rule, why the same could not be pointed out in internal audit.
  - (c) Disciplinary action taken against the person(s) responsible for the failure.
  - (d) Whether the irregularity existed during the previous audit of the unit by Test

- Audit Staff and whether they also failed to detect on the previous occasion.
9. Whether the contents of the draft para were brought to the notice of the administrative authorities and discussed, and if so with what result.
  10. Whether remedial measures were taken by the administrative authorities or the D.A.D. to avoid a recurrence of the irregularity.
  11. Whether any disciplinary action was taken by the administrative authorities against the persons responsible and, if so, whether the Controller is satisfied with the action taken, giving details of the nature of disciplinary action taken.
  12. Whether there was any tendency of dilatory attitude on the part of the administrative authorities in the investigation of the case and taking disciplinary action and if so, the action taken by the Controller in regard to the same.
  13. Whether prompt action was taken for stopping the irregularities of the nature pointed out and if not, the action taken by the Controller.
  14. If the disciplinary action taken by the administrative authorities is considered inadequate by Test Audit, state whether the same has been reviewed by the Controller in consultation with administrative authorities, after the receipt of the draft para.
  15. Any other information on points not covered by the above which will be helpful for answering queries of the Public Accounts Committee on the para.

**ANNEXURE-‘G’****(Referred to in Para -267)**

Drill for the audit of medical re-imburement claims of the civilians paid from Defence Services Estimates and their families.

In addition to the general checks for the audit of bills and vouchers as prescribed in the Defence Audit Code it will be seen that-

- (1) the Government servant is entitled to re-imburement of Medical expenses under the rules ;
- (2) Medical attendance/treatment has been taken from the authorised medical attendant;
- (3) treatment has been received in a Government/recognised hospital;
- (4) in case of medical attendance/treatment received in a Cantt. Hospital the individual is a resident of cantonment area where no Government hospital exists;
- (5) in case of treatment received in Armed Forces hospital no civil hospital exists in the station. In stations where a civil hospital exists the prescribed certificate regarding non-availability of bed is furnished from the civil hospital;
- (6) a separate claim has been preferred for each patient on Med. 97 duly completed in all respects, signed and receipted by the Government servant and countersigned by the Controlling Officer;
- (7) the bill is supported by the under mentioned documents:-
  - (i) Essentiality Certificate, in the prescribed form A or B as the case may be duly completed and signed by the authorised Medical Attendant;
  - (ii) cash receipt in Med. 96 in respect of consultation and injection fees received by the authorised Medical Attendant;
  - (iii) cash memos for medicines purchased and hospital receipts for amounts paid to a hospital duly verified by the authorized medical attendant;
- (8) that the medicines for which re-imburement is claimed have not been declared ‘inadmissible’ by the DGMS New Delhi;
- (9) the consultation fees and injection fees are re-imbursed according to the schedule of rates prescribed by Government;
- (10) the advance for treatment, if any, as noted in the demand register is recovered ;
- (11) the prior approval of the Chief Administrative Medical officer of the State is obtained when the patient is referred to a specialist by the authorised medical attendant unless the delay involved entails danger to the health of the patient ;
- (12) In case the authorised medical attendant refers the patient for speedy recovery to another medical officer ( other than a specialist) in the station the prescribed certificate from AMA is attached and that such references are not indiscriminate ;
- (13) treatment received at the residence of the patient is covered under the rules and the prescribed certificate of the authorised medical attendant is attached ;
- (14) the disease for which treatment has been received comes within the ambit of CS (MA) Rules 1944;
- (15) accommodation allotted in the hospital is according to the status of the Government servant, and that diet, nursing and other hospital charges claimed are admissible under the rules;

- (16) treatment for diseases like T.B., Polio, Cancer etc., is covered by the special orders on the subject, and that;
- (17) the treatment/medical attendance received by the individuals residing or passing through Kolkata is in accordance with special orders contained in Section VI Compilation of Medical Attendance Rules and Orders ( 1953 Edition).

*Note- Govt. Servants having their headquarters in Delhi or New Delhi who are entitled to medical benefits under Contributory Health Service Scheme are not entitled to reimbursement of medical expenses.*

\*\*\*\*\*

**CONTINUATION OF ANNEXURE-‘G’****(Referred to in Para 267)****Copy of CGDA No. AT/IV/4807-VII dated : 19.05.99****Subject:-** Pre-audit and Payment of Medical Reimbursement Claims**Reference:-** In continuation of this HQrs, Important Circular of even no. dated 23.03.99

During the recent inspection of the offices/sub-office of two of our Controllers conducted by this HQrs., it was noticed that certain categories of Defence Civilian Employees have been submitting large number of medical reimbursement claims of doubtful nature and the same were being audited and passed in a routine and indifferent manner by our offices without carrying out basic checks prescribed for the purpose. There was also no evidence of any intelligent scrutiny having been carried out of the claims in our said offices. On the contrary, in quite a few cases, these doubtful claims were passed with utmost promptness. Being a matter of serious concern, the undersigned sample checked some of the claims personally and had ordered a special audit of these claims received in these offices especially pertaining to a few MES formations. It reveals that the fraudulent claims are being passed in a cavalier manner flouting all basic rules and regulations. The Special Audit has thrown up serious lapses on the part of the Authorised Medical Officer, the Controlling Officer and our Accounts Offices working in connivance with chemist and medical shops. In quite a few cases, what has come to light is that the executive authorities have a tendency to recommend the passing of doubtful claims despite the DAD requesting them repeatedly to re-examine such claims. But what is most disturbing to us is the irresponsibility and apparent inconsistency shown by our concerned DAD Offices in dealing with these claims.

2. This HQrs has taken very serious note of the above mentioned situations and does not accept this as merely a failure on the part of the concerned DAD officers and staffs. The imperatives demand that such a situation should become a matter of serious concern at the level of GOs, Jt. CDA/CDA. In order to enforce the CSMA Rules and the Codal Provisions strictly in letter and spirit and to enable the CsDA to understand the exact implications of various lapses and monitor this work very carefully, please find enclosed herewith the Annexure ‘A’ where we have attempted to list out in an exhaustive manner as possible the various lapses on the part of Authorised medical Attendants, Controlling Officers and our Accounts Offices as thrown up by the Special Audit. This HQrs desires that all our Controllers implement at once the following steps:-

1. The copy of this circular and the Annexure ‘A’ should be got noted by all the dealing SOs (A)/AAOs, Accounts Officers, Sr. Accounts Officers and the GOs of the Medical Group for strict adherence/compliance. In fact, in future when the change of incumbents in the Medical Group of Pay Section and AN/Pay Section take place, the new incumbents must familiarise themselves with these instructions for which a regular system of hand over/taking over should be devised.

2. CsDA should institute a mechanism to obtain a regular monthly report on the receipt of reimbursement Claims in R Section, proper maintenance of Bill Register, observance of pre-audit drill and passing for payment within stipulated time frame. The special watch is required to be kept on those units submitting abnormally large number of claims and also claims of large value. Further every month, a list giving unit-wise details and the value of medical claims thereof, should be put up by the G.O. to the JCDA/CDA who will give appropriate directions on the trend analysis.

3. The personal approval/concurrence of Group Officer in-charge should be obtained before passing any individual claim of Rs.1000/- and more for which such claims will be put up to the Group Officer in-charge for his perusal and critical scrutiny before authorising payment. Similarly, it will be incumbent on the Accounts Officer/Sr. Accounts Officer to carry out critical scrutiny of any individual claim of Rs. 500/- and above upto Rs. 999/- apart from passing claims of lower value.
4. A **checklist** has been prepared and enclosed to this instruction containing basic prescribed and intelligent checks to be observed and followed by the concerned staff (Annexure 'B'). This check list (a copy each) should be got handed over to each dealing clerk/auditor dealing with Medical Reimbursement Claims both in Pay & AN/Pay Section and their signatures obtained.
5. The concerned executive authority at an appropriate level should be constantly appraised under a DO mechanism, of any increasing trend in the value of claims submitted, the abnormal features and the lapses, if any, observed during the audit of the claims. This should be done initially itself at the level of Group Officer. In case, the irregularity is serious, should be included in MFAI after bringing it to the notice of JCDA/CDA.
6. In case any cash memo is found to be fake and of a doubtful nature, it should be referred to the Sales Tax authorities to verify the bonafides of the concerned chemist shop.
7. The bonafides of the Government Doctors, who are prescribing the medicines as AMAs, should be regularly checked up from the hospitals concerned in order to ascertain whether such Doctors are actually borne on the establishment of the concerned hospitals.
8. The family particulars for all the employees should be obtained along with Dependency Certificate every year and kept in the record for audit.
9. The basic responsibility for checks to be exercised as per items 6 to 8 in respect of Defence Civilians should be that of the executive authorities. In case they fail to exercise the same despite our requests, DAD should take care of such checks as an exception and not as a rule.
10. The Controllers also should address suitable letters to the executive authorities for making them aware of their role as the Controlling Officers as per CSMA rules enclosing therewith the extracts of these rules, orders and instructions for ready reference.
11. Any deviation in following the correct procedure should make the concerned staff and officers of DAD liable to disciplinary action.
12. The above mentioned checks should be made equally applicable to medical reimbursement claims submitted by the DAD employees.

This issues with the approval of the CGDA.

**CONTINUATION OF ANNEXURE-'G'****[ANNEXURE 'A' TO CGDA'S NO. AT/IV/4807-VII****dated : 19.05.99 at Annexure 'G']****(I) LAPSES ON THE PART OF AUTHORISED MEDICAL ATTENDANTS**

- (a) Most of the prescriptions are on a small piece of paper, without mention of the Doctor's name and Registration number.
- (b) The Stamp seals of the Doctor-both on the prescription and the Essentiality Certificate were almost indecipherable.
- (c) None of the prescriptions mention the age of the patient.
- (d) For almost all prescriptions, there is a uniform consultation after 5 to 6 days.
- (e) The cost of medicines prescribed in each first prescription ranges between Rs. 7000/- to Rs. 12000/-. In a few cases, the cost of medicines prescribed on first consultation is for Rs. 1000/- and above.
- (f) 90% of the Medical Claims preferred pertain to low paid employees, viz. Mazdoors, Chowkidars, Carpenters, Masons, Painters, Electricians etc.
- (g) In one bill, 10 to 30 claims were preferred for which the prescriptions were found given by one AMA and the medicines were found purchased from one and the same shop. Further, period of treatment of all the individuals were for the same fortnight.
- (h) Inadmissible medicines were prescribed.
- (i) Variance of signature of the AMAs in Essentiality Certificate/countersignature in Cash memo/Signature in the prescription noticed.
- (j) Essentiality Certificates signed by the AMA were on the first day of the commencement of treatment covering future dates.
- (k) Preparation of Medical 97 forms and Certificate 'A' were made by one and the same person as can be discerned from the handwriting appearing in both.
- (l) Treatment by the AMA for periods over 10 days without referring such cases to the OPD of a Government/recognised hospital.
- (m) Sequence of OPD Registration in a hospital were found jumbled up i.e. for instance OPD Registration for, say, the date 15/2 was 3181 whereas the registration Nos. for the date 16/2 was 2267 and for the date 22/2 was 3674.
- (n) Purchase of Medicines from a pharmacy in whose case the validity period of Drug Licence had already expired.
- (o) Registration No., Degree and status were not indicated by the AMAs. A few of them were not actually AMAs but treatment taken from them as AMAs.

**(II) LAPSES ON THE PART OF CONTROLLING AUTHORITIES**

- (a) Non verification in a critical manner as per the Rules, by the Controlling Officer, of claims submitted in excess of Rs. 1000/- at a time by the individuals serving under him.
- (b) Countersignature of all claims in routine manner without exercising a judicious scrutiny.

- (c) Non-maintenance of Medical Claims Control Register.
- (d) Forwarding of claims duly countersigned by the officer of another unit other than his own unit where the individual was serving and fell sick.
- (e) Neither the dates of preference of the bills by the individuals were shown nor did the countersigning authority put his dated signature.
- (f) Most of the claims were not sent through forwarding letters by the units (s).
- (g) Amendments noticed, to the value of Voucher after the countersignature by the Controlling Officer, by inserting/interpolating some more claims as the original sequence of Sl. Numbering was not altered. Such amendments in value were not attested by the Controlling Officer.

(h) Amount written in figures but not in words as required.

### **(III) LAPSES ON THE PART OF DAD**

- (a) Acceptance of the claims by the office of CDA without insisting on its submission through forwarding memo (s).
- (b) Records section's stamp with date not found embossed on each claim.
- (c) Non-maintenance of Bill Register to control receipt and disposal of claims.
- (d) Claims were found received in bulk and were a passed on the same day, cheques issued on the same day, thus revealing the laxity on the part of Audit Section to exercise close scrutiny of claims and possible connivance. Due to the laxity shown by Audit in exercising proper audit checks, the individual concerned, in collusion with AMA had taken advantage in preferring fraudulent claims and the Unit Authorities did not carry out a very careful scrutiny of such claims.
- (e) The amounts (s) claimed and amount (s) admitted were the same without any disallowance.
- (f) In some cases, payment encacements were signed by the ACDA incharge without the claims having been routed through AO incharge of the Medical Group.
- (g) Treatment of the patient for a particular disease by an AMA who is not at all a specialist on that and this has been accepted.
- (h) Cheques were handed over to the party on the same day on which claims were received and passed.
- (i) Non-Maintenance of work books to show the receipt and disposal of claims on FIFO basis.
- (j) Payment encacements were made for the amount in figures only and not in both figures and words which was not insisted upon by the AOI/C/ACDAI/C.
- (k) DV No. and months were not at all indicated in any of the claims.
- (l) Paid and cancelled encacements, not found embossed in documents like Cash Memos, Prescriptions, Claims.
- (m) Supporting vouchers/claims i.e. Medical-97, Certificate 'A', Cash Memos/Prescriptions were detached from the original Consolidated Bill, which was passed for payment.
- (n) No proper system/mechanism followed in sending the punching media to AAOs GE (in



respect of MES) for incorporation of the expenditure on Medical claims in the construction accounts. Non-inclusion of the expenditure in construction accounts tantamount to concealing of expenditure leading to fictitious surpluses and misuse of funds which would affect the budgetary control.

- (o) Non-maintenance of Register of Specimen signatures of the Executive Authorities, Non-verification of Registration no., degree and status of AMAs.
- (p) Non-insistence on the submission of fresh dependency certificates from the individuals and its acceptance by the controlling Authority every year as required under CS (MA) Rules.

\*\*\*\*\*

**CONTINUATION OF ANNEXURE-‘G’**

**[ANNEXURE ‘B’ TO CGDA’S NO. AT/IV/4807-VII**

**dated : 19.05.99 at Annexure ‘G’]**

**POINTS TO BE ENSURED WHILE PROCESSING THE CLAIMS FOR  
REIMBURSEMENT OF MEDICAL EXPENSES**

**GENERAL**

1. Whether the claim has been received from the units through a forwarding memo/letter.
2. Whether the claim was received in the Section duly date-stamped and diarised in ‘R’ Section and not received direct by hand in the Section.
3. Enter the bill in the Work Book and Bill Register to control receipt and disposal of the bills.
4. Ensure First-in-First-out (FIFO) in clearance of the bills.

**MEDICAL 97, i.e. MEDICAL REIMBURSEMENT CLAIM FORM**

- 5.1. Whether the forms are being circulated by the Doctors with their names printed on the form at appropriate places. Such cases need deeper scrutiny to establish any unholy nexus between the Doctors and the patients.
- 5.2. Whether the form is completed by the employees and signed by them with Revenue stamps duly affixed, wherever necessary.
6. Whether countersigned by the authorised Controlling officer of the unit/office where the claimant is serving and it is not signed by any other officer calling himself as the Controlling officer. Verify the signature of the controlling officer with the specimen signature maintained in the Register prescribed for the purpose. This has to be constantly monitored.
7. Whether the claim is dated by the individual as well as countersigned by the Controlling officer with date.
8. Whether the Controlling Officer has certified, in cases of claims of individuals who have already drawn reimbursement of more than Rs. 1000/- during the year, that the claims have been subjected to special scrutiny by him as laid down in the Government orders on the subject.
9. All corrections made in the claim are authenticated by the individual/controlling officer as necessary.
10. Amount claimed is indicated both in words and figures.
11. If the bill is for treatment taken in the consulting room of the AMA, whether the treatment is completed within 10 days and if more than that whether treatment is continued in the OPD. For OPD treatments, whether it is supported by the clear OPD slips.

**ESSENTIALITY CERTIFICATES**

12. Whether it is completed by the Doctor. If not, at least the name of the disease is

completed by the Doctor personally. Whether that particular Doctor is competent to treat that disease - for example an Orthopaedic surgeon treating a Gynaecology case may not be appropriate.

13. Whether the dates of consultations are given clearly.
14. Whether the seal (below the signature) indicating the name of the Doctor, Degree, Registration Number, Designation, Hospital to which attached are clear and not smudged.
15. Whether the Essentiality Certificate is signed by the Doctor.
16. That it is signed only after the treatment is over and not before.

#### **PRESCRIPTIONS & OPD REGISTRATION SLIPS**

17. The prescriptions are in the regular printed letter-head of the Doctor or hospital and not in small pieces of paper.
18. Whether the prescriptions bear the date, name of the patient alongwith the age of the patient in all cases without fail.
19. Below the signature of the Doctor, whether the required seal is affixed.
20. In OPD slips, whether the registration numbers from the first date to the subsequent dates are in ascending order and not in stray numbers.
21. Costly medicines are not normally prescribed, when equivalent medicines of cheap value are available.
22. Inadmissible medicines are not prescribed.

#### **CASH MEMOS AND BILLS**

23. Whether all Cash Bills have been signed by the Doctor/AMA.
24. That the medicines are purchased from the Pharmacy which is having a valid drug license for selling the medicines.
25. The sales tax registration number is printed on the bill.
26. The bill is issued in the printed form containing machine number and date, name of the patient etc.
27. The entries in the bill are not corrected after signature by the doctor.

#### **INTELLIGENT SCRUTINY OF THE CLAIM AS A WHOLE**

28. Claim Form is to be filled up by the claimant and the Essentiality Certificate by the Doctor. If it is filled up with the same hand-writing, the claim should be scrutinised carefully.
29. Signature of the Doctor in the Essentiality Certificate, on the Prescriptions and the Cash Bills tally with one another.
30. If the numbers of consultations are more than two, it calls for close scrutiny to ensure that it is necessary, when the treatment in the consulting room itself is only for 10 days.
31. In one consultation itself, if the quantum of medicines/injections prescribed is abnormally high or the value of the medicines/injections prescribed is quite high, it calls for special scrutiny.
32. For the whole spell of the treatment, the total amount for which medicines are purchased

should be reasonable and not abnormally high.

33. If the claims received from a single office/unit are pertaining to low paid employees, it calls for special scrutiny.
34. Is treatment taken by different individuals from different Doctors and at different periods? If it is from the same doctor and the number of claims are heavy and the period of treatment of different individuals are also the same or very much overlapping, it should create a doubt and claims should be investigated thoroughly.
35. Similarly if the medicines are purchased repeatedly from one and the same shop or from two particular shops, the same should be carefully scrutinised.
36. Periodically, a list of Doctors attached to each Government hospital should be obtained from the Supdt. of the Hospital and kept on record. While processing the claims it should be verified that the Doctor who gave treatment is really attached to that hospital during the period in which he gave the treatment. If he is a private Doctor, but an approved AMA, whether the approval still holds good.
37. In respect of the cash memos, where doubts arise, reference to local Commercial Tax authorities should be made to ensure that the shop is existing, it is registered with Sales Tax authorities and the bill issued by the shop is a genuine one.
38. The voucher prepared by the unit is not amended to include some more claims after countersignature by the Controlling Officer. Any amendment in the voucher is to be authenticated by the Controlling Officer.
39. In respect of all the claims it may not be the case that the amount claimed becomes fully admissible without any disallowance. If in respect of any particular unit/office, this contingency occurs, the claims of that unit should call for a special scrutiny.
40. If claims are received in bulk from a particular unit regularly, it should be investigated.
41. Whether action to get dependency certificates from the individuals and acceptance thereof by the Controlling officers periodically as required under CS MA Rules is regularly taken.

#### **CONCLUSIONS-GENERAL**

42. The amount admitted should not be more than the amount claimed.
43. Payment encasement should contain the initials/signatures in as clear manner as possible of Auditor, SO/AAO and AO/SAO/ACDA. A separate register be maintained to record their initials/signatures and any changes on account of the change of incumbents taking place the signatures of the new incumbents should be recorded in the register.
44. Cheques for payment are sent by D Section only and not by the section dealing with the bills. D Section should also ensure its correct despatch and not to hand over to any unauthorised persons.
45. Clearance of bills are correctly marked in the Bill Register and Work Book.
46. Payment encasement should contain the amount both in figures and words.
47. DV number and month should be indicated in all the claims.
48. Paid & Cancelled encasement should be made in all the enclosures to the claims.
49. Supporting vouchers of the claim with the above encasement should always be tagged

with the original claim.

50. In case of MES Estt. the laid down procedure for incorporating the amount of medical claim also in the respective Construction Accounts should be followed without fail.
51. The paid DVs should be preserved carefully in serial order for the period as prescribed in the office manual. Stringent action should be taken for any missing DVs after fixing the responsibility.

\*\*\*\*\*

**PROCUREMENT AGAINST DGS&D RATE CONTRACT**

A copy of the DGS&D letter No. M-12015/1/e-payment/03/C&T dt 15-06-2012 is reproduced for necessary action of all concerned.

2. DGS&D with the approval of Ministry of Commerce and Industry and CGA, Ministry of Finance (Department of Expenditure) has devised procedure for direct boeing of Supply Orders placed against DGS&D Rate Contract. According to revised procedure, the DDOs shall mandatorily be required to attach ‘**Letter of Authority**’ issued by their Pay and Accounts Officer along with the Supply Order. As per procedure, the Letter of Authority, indicating therein details of the Rate Contract No/Supply Order No, Name /Address/Contact No of the authority issuing Supply Order, paying authority in addition to the relevant accounting heads with their codes will be forwarded to AO (P) /AO TF. The CP Vouchers will be directly booked by the PAO of the DGS&D. Since, the relevant information relating to Rate Contract/Supply Order/head(s) to which the budget is debitible, will be available with the Supply Order placing authority/budget holding authority, the complete information in the Letter of Authority will be furnished by the Supply Order issuing authority to the concerned AO(P)/AO TF.

3. The letter of Authority indicating therein complete details and duly signed by the competent authority will submitted by the Project /Task Force to their AOs. After verification of the information provided by the Project/Task in the Letter of Authority, AO will sign it and forward same to the concerned paying authority i.e. Supply Division of the Delhi, Kolkata, Mumbai and Chennai as the case may be. As per DGS&D above cited letter, arrangements are being made by them in e-procurement Application so that the Letter of Authority may be placed on line duly digitally signed. The AO (P)/AO TF may apply for obtaining user ID/password from DGS&D, if required, in consultation with HQrs Project/Task Force.

4. The Letter of Authority will be allotted a consecutive serial number and will be recorded in a manuscript register duly allotted with control number. The CP Voucher, on receipt will be linked with the original Letter of Authority. The CP vouchers will continue to be debited in the jobs as per existing procedure.

5. The Letter of Authority will not be compiled by the AOs(P)/AOs TF. The budget placed by the AOs (P)/ AO TFs will be directly booked to the 15 digits heads by the PAO of the DGS&D i.e. CCA(S). So far as the watching of the CP Vouchers and Expenditure Report is concerned, as the monthly expenditure booked by the PAOs of the DGS&D is to be reflected in the Monthly Expenditure Statement being prepared by the Main Office, it would not be a viable option to call to watch Monthly Expenditure Report of the CP Vouchers by the AOs and to render the same to Main Office. Accordingly, in accordance with the instructions contained below format of Letter of Authority, the CP Vouchers and monthly expenditure report for the present may be called by the AOs (P)/ AOs TF in favour of nominated DAD Cell. However, matter has been taken up with the HQrs Office for working out modalities for watching and

reconciling vouchers and to review the role of the DAD Cell in the revised senior. A further communication in this regard will follow. Alpha, SCR and SCCD Codes of each 15 digits code heads to which budget is debitible, will be intimated shortly.

6. However, one CE has telephonically intimated that CP vouchers are being sent to them directly instead of through DAD Cell which needs clarification. It is understood that the CP Vouchers relating to procurement of cement against advance payment are being received by the indenter directly. In this connection it is clarified that under the pre-revised procedure, the Supply Orders were placed by the DGS&D on behalf of the indenter. Payment to the firms was being made by the CCA(S) on behalf of indenter. In order to get the reimbursement of the expenditure incurred by the PAOs of the DGS &D, the CP Vouchers were being sent directly by the PAOs of the DG&D to the DAD Cell by issuing an advice to RBI CAS Nagpur simultaneously for debiting the amount against the proforma balance of the PCDA (BR) under whom DAD Cell is functioning. In this way book adjustment between the Pr. Controller of the DAD Cell and the CCA(S) was being carried out on vouchers basis. But in the case of advance payment of cement, there is no need of book adjustment. As such vouchers directly received from the firms may be accepted and linked with the advance payment. In this connection, this office letter of even No dt 13-01-2012 may please be referred to .

7. HQrs DGBR vide letter No. 51159/Cement/Gen/12/DGBR/E3ES dt 22-06-2012, has further requested that inspite of the revised procedure for procurement, the procedure for payment in respect of handling and conveyance payments Ex-Works (Cement Factories ) to the consignee location has not been revised by the DGS&D, HQrs DGBR has requested that sanction be accorded for extension for on spot cash payment for handling charges till DGS&D revised the payment (last sanction accorded up to 30-06-2012). Having reviewed the matter, PCDA (BR) has accorded sanction for extension of on spot cash payment for handling charges from Railway point to consignee location till further orders. The handling charges fixed/finalised by a BOO nominated by any CE (P)/TF, may be allowed to be used by other Projects/Task Force subject to the condition that the procurement to the cement is being made from the same supplier. The handing charges fixed by BOO may be reviewed on quarterly basis.

DIRECTORATE GENERAL OF SUPPLIES & DISPOSALS  
(C&T DIRECTORATE)

No. M-12015/1/e-payment/03/C&T

Dated: 15.06.2012

Sub:- Booking of Expenditures from DDOs Accounting Head for Supply Orders placed against DGS&D's Rate Contracts.

Office of Chief Controller of Accounts, with the approval of Ministry of Commerce and Industry, has devised new accounting procedures for direct booking of expenditures from DDOs

accounting head for supply orders placed against DGS&D Rate Contracts.

2. In terms of the new procedures, Pay & Accounts Officers of the Indenters shall issue a "Letter of Authority" for procurement of stores against DGS&D Rate Contract, in the format attached herewith. Also attached, for ready reference, are the checklist for issuing "Letter of Authority" and sample "Letter of Authority" issued for CPWD works. The DDOs shall mandatorily be required to attach aforesaid "Letter of Authority", issued by their Pay and Accounts Officer, along with supply orders. The supply order not accompanied by "Letter of Authority" shall be considered as invalid supply orders.

3. As an immediate measures, provision are being made in the DGS&D e-Procurement Applications for DDOs to mandatorily upload scanned copy of "Letter of Authority" issued by their Pay and Accounts Officers of DDOs shall required to obtained user ID/Password from DGS&D and submit the "Letter of Authority" digitally signed.

**Proforma for issuing Letter of Authority for procurement through DGS&D**

( to be enclosed with supply order)

OFFICE ADDRESS OF THE PAY AND & ACCOUNTS OFFICE OF THE INDENTOR

e-mail address.....

No.....

Date.....

To

PLEASE SELECT THE PAYING AUTHORITY FROM THE FOLLOWING

1.	Sr. Accounts Officer (Supply Division) Ministry of Commerce 16-A, Akbar Road, Hutment New Delhi-110011
2.	Deputy Controller of Accounts, (Supply Division) Ministry of Commerce, Department of Supply Exchange Building, Ballard Estate,



	Mumbai-400001
3.	The Deputy Controller of Accounts(supply Division) Ministry of Commerce, Department of Commerce (Supply Division) 15, R.N. Mukherjee Road, Kolkata-700001
4.	Sr. Accounts Officer (Supply Division) Ministry of Commerce Department of Commerce (Supply Division) Vth Floor Shastri Bhawan 26 Haddros Road Chennai-600006

Sub:- Procurement of stores through DGS&D

Sir,

In pursuance of .....(Procurement Authority/Indenter) Letter No..... Dated..... on the subject mentioned above funds amounting to Rs..... (Rupees.....in words) are placed at the disposal of your office as detailed below.

Rate Contract No.	
Supply Order No.	
Name /Address/Contact No. of the Authority issuing supply order	
e-mail address of Indenter	

The expenditure is debitable to the following Head of Account during the Financial year.....

Demand		
Major Head		
Sub Major Head		
Detail Head		

<u>Alpha Code</u>	<u>Description</u>	<u>SCR Code</u>	<u>SCCD</u>	<u>Amount</u>

The total cost of Supply Order is Rs..... (Rupees.....in works)

Required funds are available to meet the expenditure during the Financial year.....

The expenditure is to be accounted in your books as per CGA OM No 1(8)/2001/TA/290 dated 20.03.2012.

The placed funds are subject to the following conditions:

1. The above funds stand allocated to your office with immediate effect.
2. The computer code of the Head of Account have been mentioned as above.
3. The expenditure incurred on procurement be booked finally to the Head of Account mentioned as above.
4. Monthly and progressive expenditure statement may be forwarded to Pr Accounts Office..... (Indenter) latest 20<sup>th</sup> of the following month. The email address and contact No. of the Pr. Accounts Office.....(Indenter) are.....
5. The fund placed as above will not be available for indenting Department for re-appropriation for any other Head.
6. At the close of financial year, the figures booked by your office be reconciled with statement of Central Transactions of the Ministry.....(indenter).

The Check list for issuing the Letter of Authority for Procurement through DGS&D

- (i) Name and Address of the Central Civil/Ministry/Department/UT Administration.
- (ii) Name and Address of the Concerned Pay and Accounts Office of indenting Civil Central/Ministry/Deptt/U.T.
- (iii) No. and Date of the letter of Authority.
- (iv) Rate Contract No.
- (v) Supply order No.
- (vi) Name Address and contact No. of the Authority issuing Supply Order.
- (vii) Total amount of Authority letter
- (viii) Debitable Head of expenditure.
  - a. Demand No. and name
  - b. Major Head.
  - c. Minor Head.
  - d. Sub Major Head
  - e. Alpha Code
  - f. SCR Code
  - g. SCCD Code
  - h. Amount

**Validity of letter of authority**

Paying authority of the CCA (Sy.) office

- I. O/o APO (Sy.)Delhi
- II. O/o Dy.C.A.Kolkata
- III. O/o Dy. C.A.Mumbai
- IV. O/o Dy. C. A.Chennai

Address pf the Principal Accounts officer of the Indenting Ministry/Department.

**Placement of funds is subject to the following conditions:**

The above funds stand allocated to your office with immediate effect. The computer code of the Head Account have been mentioned above. The expenditure incurred on procurement be booked finally to the Head of Account mentioned above Monthly and progressive expenditure statement may be forwarded to Pr. Accounts Officer. The fund placed as above will not be available for indenting Department for re-appropriation for any other head. However, in case of saving the prior concurrence of the DGS&D is necessary. At the close of financial year, the figures booked by your office be reconciled with statement of Central transactions of the Ministry.....

The above mentioned instructions have been circulated by PCDA (BR) New Delhi vide No. S/702/Cement dated 09-08-2012. to all AO (P)/AO TF etc. for information and necessary action.

**Appendix-A****FLY LEAF INSTRUCTIONS****FLY LEAF INSTRUCTIONS FOR MAINTENANCE OF TA/DA/LTC REGISTER****(Para 259 & 260 )**

1. All the entries of advances in respect of TA/DA/LTC should be made in this register in RED INK.
2. In case of final claim, where no advance has been drawn column 1 to 7 only need to be filled.
3. In case of adjustment bills, columns 9 to 12 against SL. No. of the advance bill should be filled up passing the next claim.
4. If net amount of the adjustment bill is for a minus amount, particulars of recovery of balance should be indicated in column (11).
5. The register should be reviewed on monthly basis and put up to Sr. AO/AO every month.

Sl. No.	Name and Rank of official	From whom received	Nature of claim	Station		Date of Journey	
				From	To	From	To
1	2	3	4	5	6		

Advance paid/drawn	Initial of SO/AAO	Amount claimed	Amount passed	Bal. payment or	Initials of SO/AAO
				Recovery	
7	8	9	10	11	12

**FLY LEAF INSTRUCTIONS FOR MEDICAL REIMBURSEMENT REGISTER****(Para 266 & 267)**

1. The register will be maintained in respect of central govt. employees claiming reimbursement of medical expenses.
2. The register should be as per the format attached to this fly leaf instruction.
3. After making entry in the register, the same will be put up to SO (A)/AAO concerned for obtaining his dated initials.

Sl. No.	Name/ Rank of official	From whom received	Advance paid/ drawn	Amount claimed	Amount paid	Balance of payment/ recovery	Remarks	Initial of SO(A) /AAO
1	2	3	4	5	6	7	8	

**FLY LEAF INSTRUCTIONS FOR MAINTENANCE OF CONTINGENT REGISTER  
(PARA 274 & 275)**

**OBJECT:** To account for all charges on account of office contingency expenditure

1. The register will be maintained on IAFA-481.
2. All charges on account of office expenditure will be recorded under each head of expenditure for which a separate allotment of funds has been made. Each entry of the register will be initialled by the dealing clerk/auditor and SO (A)/AAO concerned.
3. In order to watch the progress of expenditure under each head as compared with the appropriation a progressive total of all columns will be made monthly immediately after the monthly total so as to include all payments under each head as also charges adjusted by book transfer from the commencement of the year upto the end of the previous month.
4. In order to facilitate linking of entries in cash book with those in the contingent register, such payments which are invariably made in cash from Imprest should be entered in black ink in the contingent register. Payments made by cheques and charges adjusted by book transfer, will be made in red ink.
5. The register will be submitted to the officer incharge of the section on the last day of each month.

**FLY LEAF INSTRUCTIONS FOR MONTHLY EXPENDITURE STATEMENT  
(PARA 213)**

**OBJECT:** To record funds allotted to various BRO Formation under various Major Head and Expenditure against them.

1. The register will be maintained as per proforma attached.
2. All allotment of funds under various Major Heads allotted to BRO Units during the year should be recorded in this register.
3. On receipt of Monthly Expenditure Statement from various DCDA/ACDA/SAO/AO, the expenditure against each Major Head will be noted monthly in this register to watch that the expenditure does not exceed the fund allotted.
4. The register will be submitted to the DCDA/ACDA/SAO/AO on monthly basis.

**FLY LEAF INSTURCTIONS FOR MAINTENANCE OF SAO ACCOUNT REGISTER  
(PARA -214)**

**OBJECT:** To watch that Monthly SAO Account has been raised against Ministry of Surface Transport, Ministry of External Affairs and Home Affairs and refund received from their Ministries.

1. DCsDA/ACsDA/Sr. AO/AOs will submit SAO Account to PAO Ministry of External Affairs, Home Affairs and others on monthly basis.



**FLY LEAF INSTRUCTIONS FOR THE MAINTENANCE OF AUDIT PROGRESS REGISTER (PARA-337)**

**AUTHORITY:** PARA 2(C) of Annexure B-II of chapter V, OM Part II Vol-I

**SUBJECT:** To watch the progress of settlement of Audit Objection raised during the Internal Audit.

1. The register will be maintained in IAFA-473.
2. The printed headings of the form sufficiently indicated the nature of particulars for which each column is intended.
3. The register will be submitted to the DCDA/ACDA/Sr. AO/AO of the section on the 10<sup>th</sup> of the each month.

\*\*\*\*\*





**APPENDIX-'B'****REVISED FINANCIAL POWERS TO BE EXERCISED BY CFAs UNDER BRDB**

(Authority: BRDB No. 04/696/2007/BEA/21801/PC/DGBR/TPC dated 27 th Nov.2007)

S/No	Object on which expenditure may be sanctioned	CFA	Financial Powers	Remarks
1	2	3	4	5
1	Approval of long term roll on works plan	RRM/RM	Full Powers	HQ DGBR will have a long term roll on works programme drawn up in consultation with IFA (BR) encompassing both GS and Agency works. The roll on plan would be reviewed and updated annually at Govt. level with concurrence of Fin/BR.
2	Approval of long term eqpt plan	RRM/RM	Full Powers	HQ DGBR will have a long term eqpt. Procurement plan on the basis of annual targets, likely, budgetary resources/norms of usage and output norms, drawn up in consultation with IFA (BR) and would be approved at Govt. level with concurrence of Fin/BR.
3	Approval of Annual works plan	Secy BRDB	Full Powers	The annual works plan drawn up by DGBR with the concurrence of IFA (BR) would be finalized each year at Govt. level with concurrence of Fin/BR in relation to current priorities, resources availability and the long term perspective plan. The detailed vetting of estimates and execution will be left to DGBR who will act in consultation with IFA (BR).
4	Approval of annual eqpt plan	Secy BRDB	Full Powers	A precise and detailed annual eqpt procurement plan should be approved by the Ministry with concurrence of Fin/BR alongwith the budget within the purview of the long term plan. Further action for procurement will be taken by CFAs as per the guidelines issue from time to time
5	Changes/deviation from approved annual procurement plan	DGBR	Upto 5% of the approved APP limited to Rs. 5 Cr	Power will exercised in consultation with IFA/BR
6	Introduction of new scales/change of existing scales	Secy BRDB	Full Powers	Power will exercised in consultation with MoD (Fin/BR)
7	Revision of norms of equipment	Secy BRDB	Full Powers	Power will exercised in consultation with MoD (Fin/BR)

8	Fixation of life of veh.	Secy BRDB	Full Powers	Power will exercised in consultation with MoD(Fin/BR)
9	Disposal of unserviceable obsolete item	Secy BRDB	Full Powers	Power will exercised in consultation with Mod (Fin/BR)
10	Periodical review of physical and financial progress of major works	Secy BRDB	Full Powers	Power will exercised in consultation with Mod (Fin/BR)
11	Matters concerning other Ministries/ Deptts.	Secy BRDB	Full Powers	Power will exercised in consultation with Mod (Fin/BR)
12	Inclusion of works in BRDB programme	DGBR	Full powers with flexibility to deviate from approve plan to the extent of 10% of cost, limited to Rs. 750 lakh	Power will exercised in consultation with (IFA/BR)
13	Construction of administrative building/residential building for GREF (including land)	RRM/Board	Beyond Rs. 300 lakh	Power will exercised in consultation with MoD (Fin/BR)
		Secy BRDB	Upto Rs 300 lakh	Power will exercised in consultation with MoD (Fin/BR)
		DGBR	Upto Rs 50 lakh (except for the work in HQ DGBR)	Power will exercised in consultation with IFA/BR
		ADGBR	Upto Rs. 10 lakh (except for the work in HQ DGBR)	
14	Sanction of works estimate (excluding accn wks)	DGBR	Full powers	Power will exercised in consultation with IFA/BR
		ADGBR	Rs. 100 lakh	
15	Furniture sanction for GREF accommodation works	CE (P)	Rs. 20 lakh for SRMD/IRMD works & restorations of road damages as deposit work	Power will exercised in consultation with DCDA/ACDA/SAO/AO
		DGBR	Full powers	Power will exercised in consultation with IFA/BR
		ADGBR	Upto Rs. 20 lakh	
		CE (P)	Rs. 2 lakh	Power will exercised in consultation with DCDA/ACDA/SAO/AO

16	Technical minor works connected with installation of plant and machinery in the base workshop	DGBR	Rs. 1 lakh per case limited to Rs 10 lakh per year	Power will exercised in consultation with IFA/BR
		ADGBR	Rs 70000/- per case limited to Rs 5 lakh per year	
		CE EBW	Rs. 25,000/- per case limited to Rs 2 lakh per year	Power will exercised in consultation with DCDA/ACDA/SAO/AO
		CDR WBW	Rs. 25,000/- per case limited to Rs. 2 lakh per year	
17	Petty minor works (Addition/alteration to building, water supply, security fencing etc..)	DGBR	Rs. 1 lakh per case limited to Rs. 2 lakh per year	Power will exercised in consultation with IFA/BR
		ADGBR	Rs. 50,000/- per case limited to Rs. 10 lakh per year with respect of HQ DGBR	
		CE	Rs. 25,000/- per case limited to Rs. 5 lakh per year	Power will exercised in consultation with DCDA/ACDA/SAO/AO
		CDR TF	Rs. 15,000/- per case limited to Rs. 1.50 lakh per annum	
18	Issue of technical sanction (after issue of AEs)	DGBR	Full Powers	-
		ADGBR	Full Powers	-
		CE	Full Powers	-
		CDR TF/ITF	Rs. 50 lakh	-
		OC RCC/GE	Rs. 15 lakh	-
19	Minor changes in scope/specification for trial of new technique on experimental basis within the permissible limit of administrative approval	DGBR	Rs. 20 lakh in consultation with expert bodies like CRRI/IRC/GSI/R&D of DGBR etc.	-
		ADGBR	Rs. 10 lakh in consultation with expert bodies like CRRI/IRC/GSI/R&D of DGBR etc.	-

20	Terminal compensation on surrender of hired property	DGBR	Rs. 1 lakh per case	Power will exercised in consultation with IFA/BR
		ADGBR	Rs. 50,000/- per case	
		CE	Rs. 20,000/- per case	Power will exercised in consultation with DCDA/ACDA/SAO/AO
21	Procurement of imported eqpt	RRM/RM	Beyond Rs. 50 Cr	Power will exercised in consultation with MoD (Fin/BR)
		Def. Secy	Upto Rs 50 Cr	
		Addl Secy	Upto Rs. 20 Cr	
		Secy BRDB	Upto Rs. 7.5 Cr	Power will exercised in consultation with IFA/BR
		DGBR	Upto Rs 3 Cr per transaction	
ADGBR	Upto Rs 2 Cr			
22	<b><u>Procurement of veh/plant/eqpt and clothing</u></b>			
23	(a) Indents on DGS&D rate contract, (b) Direct supply order to PSUs, (c) Other than indents at (a)&(b) above	RRM	Beyond Rs. 25 Cr	Power will exercised in consultation with MoD (Fin/BR)
		Def Secy	Beyond Rs. 15 Cr & upto Rs 25 Cr	
		AS	Beyond Rs. 7.50 Cr & upto Rs. 15 Cr	
		Secy BRDB	Upto Rs 7.5 Cr	Power will exercised in consultation with IFA/BR
		DGBR	Upto Rs. 5 Cr	
23	Procurement of signal eqpt including telephone exchanges, radio sets, BEST eqpt, Fax machines, telephones, PA eqpt, projection system etc. including spares	ADGBR	Upto Rs 2 Cr	
		DGBR	Upto Rs. 3 Cr	Power will exercised in consultation with IFA/BR
		ADGBR	Upto Rs. 1 Cr	Power will exercised in consultation with DCDA/ACDA/SAO/AO
24	Maintenance of signal eqpt including telephone exchanges, radio sets, BEST eqpt, Fax machines, telephones, PA eqpt, projection system etc. including spares	CE (P)	Upto Rs. 1 lakh per case and Rs. 10 lakh per year	Power will exercised in consultation with DCDA/ACDA/SAO/AO
		CDR TF/WBW	Rs. 10,000/0 (subject to annual limit of Rs. 2 lakh)	

25	<b><u>Procurement of spares for veh/eqpt/plant</u></b>			
	(a) Indents on DGS&D rate contract	Secy BRDB	Full power	Power will exercised in consultation with Mod (Fin/BR)
	(b) Direct supply order on PSU	DGBR	Upto Rs. 5 Cr	Power will exercised in consultation with IFA/BR
		ADGBR	Upto Rs. 200 lakh	
	(c) Other than indents at (a)&(b) above	CE	Upto Rs. 5 lakh on each occasion limited to Rs. 50 lakh	Power will exercised in consultation with DCDA/ACDA/SAO/AO
		DGBR	Upto Rs 400 lakh	Power will exercised in consultation with IFA/BR
		ADGBR	Upto Rs. 200 lakh	
		CE	Rs. 2 lakh on each occasion	Power will exercised in consultation with DCDA/ACDA/SAO/AO
		CDR TF	Rs. 50,000/- on each occasion	Power will exercised in consultation with DCDA/ACDA/SAO/AO
		CE EBW	Rs. 2 lakh on each occasion	
		CDR WBW	Rs. 1 lakh on each occasion	
		OC Fd Wksp	Rs. 25000/- on each occasion	
		OC (I) Wksp PI	Rs. 10,000/- on each occasion	
		OC store Div	Rs. 1 lakh on each occasion limited to Rs. 40 lakh	
		Comdt G/Centre	Rs. 10,000/- on each occasion limited to Rs. 2 lakh per annum	
	26 Procurement of imported spares for Veh/Eqpt/ Plant	Secy BRDB	Rs. 3 Crore	Power will exercised in consultation with Mod (Fin/BR)
		DGBR	Rs. 1 Crore	Power will exercised in consultation with IFA/BR
		ADGBR	Rs. 50 lakh	
	27 Procurement of spares ( Local purchase )	CE EBW	Rs. 1.50 lakh	Power will exercised in consultation with DCDA/ACDA/SAO/AO
		Cdr WBW	Rs. 1.5 lakh on each occasion and not exceeding Rs 5 lakh per year.	

28	Procurement of Spares (Cash Imprest)	CE EBW	Rs. 15,000/-	Power will exercised in consultation with DCDA/ACDA/SAO/AO
		Cdr WBW	Rs. 15,000/-	
29	Procurement of spares (Cash Imprest purchase without pre-audit)	CE	Rs 20000/-	-
		CDR TF	Rs 15000/-	
		CE EBW	Rs 20000/-	
		OC FD WKSP	Rs 10000/-	
		OC RCC	Rs 3000/-	
		Comdt G/Centre	Rs 4000/-	
		Cdr EBW	Rs 15000/-	
		OC(I) Wksp PI	Rs 4000/-	
30	Purchase of spares / payment for way side repair charges for vehicle on convey duty outside project jurisdiction	CE	Upto Rs 10000/- per vehicle/eqpt on each occasion on convoy duty	-
		CDR	Upto Rs 5000/- per vehicle/eqpt on each occasion on convoy duty	-
		OC RCC	Upto Rs 2000/- per vehicle/eqpt on each occasion on convoy duty	-
31	Repair of equipment through trade.	DGBR	Full powers	Power will exercised in consultation with IFA/BR
		ADGBR	Rs 5 lakh	
		CE	Upto Rs 2 lakh	Power will exercised in consultation with DCDA/ACDA/SAO/AO
		CDR TF	Upto Rs 50000/-	
		CE EBW	Upto Rs 2 lakh	
		CDR WBW	Upto Rs 1 lakh	
		OC FD Wksp	Upto Rs 20000/-	
		OC(I) Wksp PI	Upto Rs 10000/-	
		GE/OC RCC	Upto Rs 5000/-	
		LO DGBR	Upto Rs 5000/-	

32	Local purchase (Construction materials)	DGBR	Full powers	Power will exercised in consultation with IFA/BR
		ADGBR	Full powers	
		CE	Full powers	Power will exercised in consultation with DCDA/ACDA/SAO/AO
		CDR TF	Rs 1 lakh	
		CE EBW	Rs 50000/-	
		CDR WBW	Rs 20000/-	
		OC WSD/ESD	Rs 20000/-	
GE/OC RCC/BCC/ DMC	Rs 20000/-			
33	Advance payment to suppliers public sector only	DGBR	Not exceeding 15% of basic cost of equipment	Power will exercised in consultation with IFA/BR
		ADGBR	Up to 15 % of basic cost of equipment	
34.	Local purchase of other cat 'B' & stores (excluding all ASC items like ration, fuel, medical supplies)	DGBR	Full	Power will be exercised in consultation with IFA/BR
		ADGBR	Rs. 10 Lakh	
		CE	Upto Rs. 5 Lakh	Power will be exercised in consultation with DCDA/ACDA/SAO/AO
		Cdr TF	Up to Rs. 2 Lakh	
		CE EBW	Up to Rs. 50,000/-	
		Cdr WBW	Up to Rs. 25,000/-	
		OC Base Depot	Up to Rs. 10,000/-	
		OC ESD/WSD	Up to Rs. 20,000/- wherever specifically authorized by DGBR in consultation with IFA (BR)	
		OC Fd Wksp (Indpt Platoon)	Up to Rs. 5,000/-	
		Commander GREF Centre	Up to Rs 1 Lakh	

35.	Local Purchase of fresh ration and POL	CE	Rs. 1 Lakh	Power will be exercised in consultation with DCDA/ACDA/SAO/AO
		Cdr TF	Rs. 50,000/-	
		CE/Commander Base Wksp	Rs. 10,000/-	
36.	Issue of construction stores to Govt. dept/Organisation (exclcluding clothing & explosives)	DGBR	Full Powers	Power will be exercised in consultation with IFA (BR)
		ADGBR	Rs. 100 Lakh	
		CE	Rs. 2 Lakh	Power will be exercised in consultation with DCDA/ACDA/SAO/AO
37.	Issue of equipment to Govt. Deptts/PSUs on hire	DGBR	Full powers for a period of 6 months	Power will be exercised in consultation with IFA (BR)
		ADGBR	Full powers for a period of 3 months	
		CE	Full powers for a period of 1 month	Power will be exercised in consultation with DCDA/ACDA/SAO/AO
38.	<b><u>Approval of survey boards for Veh/Plant/Eqpt</u></b>			
	(i) Cases due to Fair Wear & Tear	DGBR	Rs. 5 Lakh	Power will be exercised in consultation with IFA (BR)
		ADGBR	Rs. 3 Lakh	
		CE	Rs. 2 Lakh	Power will be exercised in consultation with DCDA/ACDA/SAO/AO
	(ii) NOT due to Fair Wear & Tear	DGBR	Rs. 1 Lakh	Power will be exercised in consultation with IFA (BR)
		ADGBR	Rs. 50,000/-	
		CE	Rs. 20,000/-	Power will be exercised in consultation with DCDA/ACDA/SAO/AO
39.	Acceptance of recommendations of the Board of Survery for other stores (cat 'B' stores, constructional stores, clothing etc) and to declare stores as unserviceable scrap	DGBR	Full Powers	Power will be exercised in consultation with IFA (BR)
		ADGBR	Rs. 50 Lakh	
		CE	Rs. 3 Lakh	Power will be exercised in consultation with DCDA/ACDA/SAO/AO
		Cdr	Rs. 50,000/-	
		Comdt G/Centre	Rs. 20,000/-	



40.	<b><u>Dispensing with holding of court of inquiry</u></b>			
	Loss of stores NOT due to Theft, Fraud or Neglect	DGBR	Rs. 1 lakh	Power will be exercised in consultation with IFA (BR)
		ADGBR	Rs. 30,000/-	Power will be exercised in consultation with DCDA/ACDA/SAO/AO
		CE	Rs.10,000/-	
	Loss of stores due to Theft, Fraud or Neglect	DGBR	Rs. 20,000/-	Power will be exercised in consultation with IFA (BR)
		ADGBR	Rs. 5,000/-	
		CE	Rs. 2,000/-	Power will be exercised in consultation with DCDA/ACDa/SAO/AO
41	<b><u>Write off losses of stores</u></b>			
	NOT due to Theft, Fraud or Neglect	DGBR	Rs. 5 Lakh	Power will be exercised in consultation with IFA (BR)
		ADGBR	Rs. 3 lakh	
		CE	Rs. 2 lakh	Power will be exercised in consultation with DCDA/ACDA/SAO/AO
		Cdr TF	Rs. 15,000/-	
		OC Base Wksp	Rs. 1,500/-	
		OC Store Div.	Rs. 1,500/-	
		OC Base Depot	Rs. 10,000/-	
	Comdt. G/Centre	Rs. 15,000/-		
	Due to Theft, Fraud or Neglect	DGBR	Rs. 1 Lakh	Power will be exercised in consultation with IFA (BR)
		ADGBR	Rs. 30,000/-	
CE		Rs. 10,000/-	Power will be exercised in consultation with DCDA/ACDA/SAO/AO	
42.	<b><u>Write off losses of Public Money</u></b>			
	(a) NOT due to Theft, Fraud or Neglect	DGBR	Rs. 1 lakh	Power will be exercised in consultation with IFA (BR)
		ADGBR	Rs. 30,000/-	
		CE	Rs. 10,000/-	Power will be exercised in consultation with DCDA/ACDA/SAO/AO
	(b) Due to Theft, Fraud or Neglect	DGBR	Rs. 50,000/-	Power will be exercised in consultation with IFA (BR)
		ADGBR	Rs. 15,000/-	
		CE	Rs.5,000/-	Power will be exercised in consultation with DCDA/ACDA/SAO/AO

43	Regularisation of Infructuous expenditure due to desertion of ICPLs and write off the loss after obtaining audit report from CDA concerned.	DGBR	Rs. 40,000/-	Power will be exercised in consultation with IFA (BR)
		ADGBR	Rs. 10,000/-	
		CE	Rs. 2,500/-	Power will be exercised in consultation with DCDA/ACDA/ SAO/AO
44	CEs entertainment grant	CE	Rs. 10,000/- per annum	Power will be exercised in consultation with IFA (BR)
45	Petty Contingent expenditure out of Imprest	CE	Rs. 2,000/-	
		Cdr TF	Rs. 1,000/-	
48	Acceptance of Execution Contracts for Earth work and Formation cutting, Surfacing works, Protective works like construction of Retaining/Breast walls, small Culverts/Causeways, Drains and Parapet wall. (Surfacing works in respect of GS and Agency works in J&K and only for Agency works in other states)	CE	Beyond Rs 1000 lakh after approval of DGBR	
			Beyond Rs 500 lakh & upto Rs 1000 lakh after approval of ADGBR	
49	Hiring of Immovable Property	DGBR	Rs. 5 lakh per proposal per annum	Power will be exercised in consultation with IFA (BR)
		ADGBR	Rs. 2 lakh per proposal per annum	
		CE	Rs. 1 lakh for works purpose (limited upto Rs.3 lakh per year)	Power will be exercised in consultation with DCDA/ACDA/ SAO/AO
		Cdr TF	Rs. 25,000/- per proposal limited to Rs. 1.5 lakh per year	

50	Hiring of Transport and Plant/Equipment from Govt. Deptt./PSUs /Private parties.	DGBR	Full powers but not exceed 6 months	Power will be exercised in consultation with IFA (BR)
		ADGBR	Rs. 50 lakh (not exceeding 3 months)	
		CE	Rs. 2 lakh (not exceeding one month)	Power will be exercised in consultation with DCDA/ACDA/ SAO/AO
51	Consultancy services for various works (each work)	DGBR	Up to Rs. 30,000/- in each case limited to Rs.2 lakh per year.	Power will be exercised in consultation with IFA (BR)
52	Purchase of specialist items for works on single quotation	Chief Engineer	As per the limits prescribed in the GFR	Power will be exercised in consultation with DCDA/ACDA/ SAO/AO
53	Placing of supply orders on Rate contract Construction materials and cat 'B' stores on RC)	CE	Full power	Power will be exercised in consultation with DCDA/ACDA/ SAO/AO
		Cdr TF	Full power	
		GE/OC RCC	Upto Rs. 10 lakh wherever specifically authorized by DGBR in consultation with IFA (BR)	
		OC Base Wksp	Upto Rs. 10 lakh	Power will be exercised in consultation with DCDA/ACDA/ SAO/AO
		OC Store Div	Upto Rs. 10 lakh	
		Cdr G/Centre	Upto Rs. 10 lakh	
		OC Base Depot	Upto Rs. 10 lakh	
LO DGBR	Upto Rs. 5 lakh			

54	Local purchase of stationery	DGBR	Rs. 40 lakh per annum (over & above the powers of CEs & others)	Power will be exercised in consultation with IFA (BR)  Power will be exercised in consultation with DCDA/ACDA/ SAO/AO
		ADGBR	Rs.10 lakh per annum	
		CEs with 3-4 TFs	Rs. 8 lakh per annum	
		CEs with 2 TFs	Rs.6 lakh per annum	
		CEs with 1 TF	Rs. 5 lakh per annum	
		CE EBW	Rs. 4 lakh per annum	
		Cdr WBW	Rs. 3 lakh per annum	
		Comdt. G/Centre	Rs.4 lakh per annum	
		Cdr. TF	Rs.4 lakh per annum	
55	Payment of bills against supply orders placed on DGS&D (construction materials 'B' stores on Rate contract)	CE	Full power	Power will be exercised in consultation with DCDA/ACDA/ SAO/AO
		Cdr TF	Full power	
		GE/OC RCC	Upto Rs. 10 lakh	
		OC Base Wksp	Upto Rs. 10 lakh	
		OC Store Div	Upto Rs. 10 lakh	
		Cdr G/Centre	Upto Rs. 10 lakh	
		OC Base Depot	Upto Rs. 10 lakh	
56	Maintenance/Repairs of Typewriters and other machines and their condemnation	DGBR	Upto Rs. 500/- per machine on each occasion subject to Rs. 1500/- per year	-
		Chief Engineer	Upto Rs. 500/- per machine on each occasion subject to Rs. 1500/- per year	-
		CdrTF/ Comdt GREF Centre/LO DGBR	Upto Rs. 500/- per machine on each occasion subject to Rs. 1500/- per year	-

57	<u>Expenditure incurred on Recruitment</u> - Regularisation of infructuous expenditure on account of unrecovered cost of Rly warrant and transportation by road upto Project site, out of pocket allowance etc. of imported Casual personnel who leave Project sites prior to completion of minimum per of six months	Chief Engineer	Upto Rs. 25,000/-	-
58	Medical supplies and hygienic chemicals	CE	Upto Rs. 10,000/-	Power will be exercised in consultation with DCDA/ACDA/ SAO/AO
		Cdr. TF	Upto Rs. 5,000/-	
		CE EBW	Upto Rs. 5,000/-	
		Cdr WBW	Upto Rs. 2,000/-	
		OC Store Div	Upto Rs. 2,000/-	
59	Medical advance to central Govt. employees (i) Indoor/outdoor patient for diseases like TB/ Cancer etc. (ii) Major illness like Bypass Surgery, Kidney transplantation etc.	DGBR	Full power	Power will be exercised in consultation with IFA (BR)
		ADGBR	Full power	
		CE	Full power	
60	Re-imburement of Medical Claims under emergency at Private Hospitals	DGBR	Full power	Power will be exercised in consultation with IFA (BR)
		ADGBR	Rs. 1 lakh	
		CE	Rs. 20,000/-	
61	Demurrage/Warefage	DGBR	Full power	Power will be exercised in consultation with IFA (BR)
		ADGBR	Rs. 5 lakh	

62	Implementation of CourtCases	DGBR	Full power	Power will be exercised in consultation with IFA (BR)
63	<u>Settlement of civil compensation case including Bhutan</u>			
	Each individual case	BRDB	Full power	Power will be exercised in consultation with Min of Def (Fin/BR)
		DGBR	Rs. 5 lakh	Power will be exercised in consultation with IFA (BR)
		ADGBR	Rs. 1 lakh	
	Any one accident	CE	Upto Rs. 10,000/-	Power will be exercised in consultation with DCDA/ACDA/ SAO/AO
		DGBR	Rs. 5 lakh	Power will be exercised in consultation with IFA (BR)
		ADGBR	Rs. 1 lakh	
64	Sanction of Payment of Compensation under Workmen's Compensation Act, 1923	CE	Upto Rs. 50,000/-	Power will be exercised in consultation with DCDA/ACDA/ SAO/AO
		DGBR	Rs 9.00 lakh	Power will be exercised in consultation with IFA (BR)
		ADGBR	Rs. 7.00 lakh	
		CE	Rs. 6.00 lakh	Power will be exercised in consultation with DCDA/ACDA/ SAO/AO
	Cdr TF/ GREF Centre	Rs. 4.50 lakh		
65	Payment of wages to specialist tradesman for specific specialist jobs in consultation with local civil/administration authority	CE	Full powers	
67	Institutional membership of Technical Bodies and payment of Annual Subscription	DGBR	Rs. 35,000/-	Power will be exercised in consultation with IFA (BR)
		ADGBR	Rs. 15,000/-	
68	Co-sponsoring of Technical Seminars/ Conference (in India)	DGBR	Rs. 35,000/-	Power will be exercised in consultation with IFA (BR)
		ADGBR	Rs. 15,000/-	

69	Training courses (in India)	DGBR	As per approved training programme and budget provision	
		ADGBR	NIL	
70	Re-appropriation of funds under same Major Heads	DGBR	Upto 10% of the original budget provision	
		ADGBR	Upto 10% of the original budget provision	
71	<b><u>Procurement, Repair &amp; Maintenance of Computers and Computers related Peripherals</u></b>			
	(a)Purchase of computer	DGBR	Upto Rs. 10 lakh	
	(b)Provision of access connectivity including associated hardware and software	ADGBR	Up to Rs. 5 lakh	
		Chief Engineer	NIL	
		CE EBW	NIL	
		Cdr WBW	NIL	
	(c) Purchase of systems software and application software	OC ESD/WSD	NIL	
		Comdt. G/Centre	NIL	
	(d) Software development & Tech consultancy for IT projects and IT training			
	<b><u>(e) Purchase of Computer Peripherals and Ancillaries</u></b>			
	(i) In consultation with IFA (BR)/AO (in-charge)	DGBR	Up to Rs. 10 lakh	Power will be exercised in consultation with IFA (BR)
		ADGBR	Up to Rs. 5 lakh	
		CE (P)	Rs. 50,000/- (subject to annual limit of Rs. 2 lakh)	Power will be exercised in consultation with DCDA/ACDA/SAO/AO
	(ii) Without consulting IFA (BR)/AO (in-charge)	DGBR	Rs. 50,000/-	
		ADGBR	Rs. 10,000/-	

<b>(f) Local repair and maintenance of Computers, Peripherals, Ancillary Eqpts</b>			
(i) In consultation with IFA (BR)/AO in-charge	DGBR	Rs. 5 lakh	Power will be exercised in consultation with IFA (BR)
	ADGBR	Rs. 3.50 lakh	
	CE (P)	Upto Rs. 3.00 lakh	Power will be exercised in consultation with DCDA/ACDA/SAO/AO
	CE EBW	Upto Rs. 3.00 lakh	
	Cdr WBW/TF	Upto Rs. 2.50 lakh	
(ii) Without consulting IFA (BR)/AO in-charge	DGBR	Rs. 30,000/-	
	ADGBR	Rs. 25,000/-	
<b>(g) Maintenance of Computer System and their Peripherals</b>			
(i) In consultation with IFA (BR)/AO in-charge	DGBR	Rs. 5 lakh	Power will be exercised in consultation with IFA (BR)
	ADGBR	Rs. 3.50 lakh	
	CE (P)	Rs. 2.50 lakh	Power will be exercised in consultation with DCDA/ACDA/SAO/AO
	CE EBW, Cdr TF/WBW	Rs. 50,000/-	
(ii) without consulting IFA (BR)/AO in-charge	DGBR	Rs. 50,000/-	
	ADGBR	Rs. 25,000/-	



**Appendix-‘C’****Authority** : GOI, MOSRT&H, BRDB, New Delhi letter No BRDB 04/696/2007/BEA/21801/DGBR/TPC dt 20 Aug 2009

S/No of old delegated power 1	Object on which expenditure may be sanctioned 2	CFA 3	Existing financial powers 4	Revised financial powers 5	Remarks 6
12	Inclusion of works in BRDB programme	DGBR	Full powers with flexibility to deviate from approved plan to the extent of 10% of cost, limited to Rs 750 lakh.	Full powers with flexibility to deviate from approved plan to the extent of 10% of cost limited to Rs 25 Crore	Power will be exercised in consultation with IFA/BR. This will be on gross basis (not net of additions and deletions) and will be applicable only for emergent works related to repair/restoration of road.
14	Sanction of Works Estimates (Excluding Accn Wks)	DGBR	Full powers	Full Powers	Powers will be exercised in consultation with IFA/BR.
	(a) Work executed departmentally	ADGBR	Rs 100 Lakh	Rs 100 Lakh	-do-
		CE (P)	Rs 20 Lakh for SRMD/IRMD works & restoration of road damages as deposit works.	Rs 20 Lakh for SRMD/IRMD works & restoration of road damages as deposit works	Power will be exercised in consultation with DCDA/ACDA/SAO/AO.
	(b) Work executed through contract	DGBR	Nil	Upto Rs 50 Crore	Power will be exercised in consultation with IFA (BR).

S/No of old delegated power	Object on which expenditure may be sanctioned	CFA	Existing financial powers	Revised financial powers	Remarks
1	2	3	4	5	6
15	Furniture sanction for GREF Accommodation works	DGBR	Full Power	Full Power	Power will be exercised in consultation with IFA/BR.
		ADGBR	Upto Rs 20 Lakh	Upto to Rs 20 Lakh	
		CE (P)	Rs 2 Lakh	Rs 2 Lakh	
		CE EBW	Nil	Rs 2 Lakh	
23	Procurement of Signal Equipment including Telephone Exchanges, Radio Sets, BEST Eqpt, Fax Machines, Telephones, PA Equipment, Projection System etc, including spares.	DGBR	Upto Rs 3 Crore	Upto Rs 3 Crore	Power will be exercised in consultation with IFA/BR.
		ADGBR	Upto Rs 1 Crore	Upto Rs 1 Crore	
		CE (P)	Upto Rs 10 Lakh	Upto Rs 10 Lakh	Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.
		CE EBW	Nil	Upto Rs 10 Lakh	

S/No of old delegated power	Object on which expenditure may be sanctioned	CFA	Existing financial powers	Revised financial powers	Remarks
1	2	3	4	5	6
24	(a) Maintenance of Signal Equipment including Telephone Exchanges, Radio Sets, BEST Eqpt, Fax Machines, Telephones, PA Equipment, Projection System etc, including spares.	DGBR	Nil	Rs 5 Lakh per case within allotted funds for the purpose	Power will be exercised in consultation with IFA/BR.
		ADGBR	Nil	Upto Rs 2.50 Lakh per case within allotted funds for the purpose	
		CE (P)	Upto Rs 1 Lakh per case and Rs 10 Lakh per year	Upto Rs 1 Lakh per case and Rs 10 Lakh per year	Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.
		CE EBW	Nil	Upto Rs 1 Lakh per case and Rs 10 Lakh per year	
Cdr TF/WBW	Rs 10,000/-	Rs 10,000/-			

S/No of old delegated power	Object on which expenditure may be sanctioned	CFA	Existing financial powers	Revised financial powers	Remarks
1  25	2  Procurement of spares for Veh/Eqpt/Plant against PR Indent submitted by Store Divisions to Dte GBR  (a) Indents on DGS&D rate contract  (b) Direct Supply Order on PSU/OEM	3  Secy BRDB	4  Full Powers	5  Full Powers	6  Powers will be exercised in consultation with MoD (Fin/BR).
		DGBR ADGBR	Upto Rs 5 Crore Upto Rs 200 Lakh	Upto Rs 5 Crore Upto Rs 200 Lakh	Power will be exercised in consultation with IFA/BR.
		CE	Upto Rs 5 Lakh on each occasion limited to Rs 50 Lakh	Blank	Not required since power delegated in Ser No 25 (c).
	(c) Other than indents at (a) & (b) above	DGBR ADGBR	Upto Rs 400 Lakh Upto Rs 200 Lakh	Upto Rs 400 Lakh Upto Rs 200 Lakh	Power will be exercised in consultation with IFA/BR.
		CE	Rs 2 Lakh on each occasion	Rs 2 Lakh on each occasion	Powers will be exercised in consultation with concerned DCDA.
		Cdr TF	Rs 50,000/- on each occasion	Rs 50,000/- on each occasion	Powers will be exercised in consultation with
		CE EBW	Rs 2 Lakh on each occasion	Rs 2 Lakh on each occasion	DCDA/ACDA/SAO/AO.
		Cdr WBW	Rs 1 Lakh on each occasion	Rs 1 Lakh on each occasion	

S/No of old delegated power	Object on which expenditure may be sanctioned	CFA	Existing financial powers	Revised financial powers	Remarks
1	2	3	4	5	6
27	Procurement of Spares (Local Purchase)	OC Fd Wksp	Rs 25,000/- on each occasion	Rs 25,000/- on each occasion	Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.
		OC (I) Wksp PI	Rs 10,000/- on each occasion	Rs 10,000/- on each occasion	
		OC Store Division	Rs 1 Lakh on each occasion limited to Rs 40 Lakh	Rs 1 Lakh on each occasion limited to Rs 40 Lakh	
		Comdt G/Centre	Rs 10,000/- on each occasion limited to Rs 2 Lakh per annum	Rs 10,000/- on each occasion limited to Rs 2 Lakh per annum	
		CE EBW	Rs 1.5 Lakh	Blank	
28	Procurement of Spare (Cash Imprest)	Cdr WBW	Rs 1.5 Lakh on each occasion and not exceeding Rs 5 Lakh per year	Blank	Not required since power for procurement of spares already delegated in Ser No 25 (c).
		Cdr GREF Centre	Nil	Blank	
		CE EBW	Rs 15,000/-	Blank	Not required since power for procurement of spares (Cash Imprest Purchase to CE EBW & Cdr (WBW) has been delegated at Ser No 29.
		Cdr WBW	Rs 15,000/-	Blank	

S/No of old delegated power	Object on which expenditure may be sanctioned	CFA	Existing financial powers	Revised financial powers	Remarks
1 29	2 Procurement of spares (Cash Imprest purchase without pre-audit)	3 CE	4 Rs 20,000/-	5 Rs 20,000/-	6
		Cdr TF	Rs 15,000/-	Rs 15,000/-	
		CE EBW	Rs 20,000/-	Rs 20,000/-	
		OC Fd Wksp	Rs 10,000/-	Rs 10,000/-	
		OC RCC	Rs 3,000/-	Rs 3,000/-	
		Comdt G/Centre	4,000/-	Rs 4,000/-	
		Cdr EBW	Rs 15,000/-	Blank	
		Cdr WBW	-	Rs 15,000/-	
30	Purchase of spares/payment for way side repair charges for vehicle on convoy duty out side project jurisdiction	CE	Upto Rs 10,000/- per veh/eqpt on each occasion on convoy duty	Upto Rs 10,000/- per veh/eqpt on each occasion on convoy duty	
		CE EBW	-	Upto Rs 10,000/- per veh/eqpt on each occasion on convoy duty	
		Cdr	Upto Rs 5000/- per veh/eqpt on each occasion on convoy duty	Upto Rs 5000/- per veh/eqpt on each occasion on convoy duty	
		OC RCC	Upto Rs 2000/- per veh/eqpt on each occasion on convoy duty	Upto Rs 2000/- per veh/eqpt on each occasion on convoy duty	

S/No of old delegated power	Object on which expenditure may be sanctioned	CFA	Existing financial powers	Revised financial powers	Remarks
1 34	2 Local purchase of other Cat 'B' & stores (excluding all ASC items like ration, fuel, medical supplies)	3 DGBR	4 Full Powers	5 Full Powers	6 Power will be exercised in consultation with IFA/BR.
		ADGBR	Rs 10 Lakh	Rs 10 Lakh	
		CE	Upto Rs 5 Lakh	Upto Rs 5 Lakh	
		Cdr TF	Upto Rs 2 Lakh	Upto Rs 2 Lakh	
		CE EBW	Upto Rs 50,000/-	Upto Rs 5 Lakh	
		Cdr WBW	Upto Rs 25,000/-	Upto Rs 25,000/-	
		OC Base Depot	Upto Rs 10,000/-	Upto Rs 10,000/-	
		GE/OC RCC	Upto Rs 10,000/-	Upto Rs 10,000/-	
		OC ESD/WSD	Upto Rs 20,000/- where specifically authorized by DGBR in consultation with IFA(BR)	Upto Rs 20,000/- where specifically authorized by DGBR in consultation with IFA(BR)	Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.
		OC Fd Wksp (Independent Platoon)	Upto Rs 5000/-	Upto Rs 5000/-	
		Cdr G/Centre	Upto Rs 1 Lakh	Upto Rs 1 Lakh	

S/No of old delegated power	Object on which expenditure may be sanctioned	CFA	Existing financial powers	Revised financial powers	Remarks
1 35	2 Local purchase of fresh ration and POL	3 CE	4 Rs 1 Lakh	5 Rs 1 Lakh	6 Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.
		CE EBW	Rs 10,000/-	Rs 1 Lakh	
		Cdr TF	Rs 50,000/-	Rs 50,000/-	
		Cdr Base Wksp	Rs 10,000/-	Rs 10,000/-	
38	Approval of survey boards for veh/plant/eqpt and declaration of their spares as unserviceable and scrap				
	(i) Cases due to Fair, Wear & Tear	DGBR	Rs 5 Lakh	Rs 5 Lakh	Power will be exercised in consultation with IFA/BR.
		ADGBR	Rs 3 Lakh	Rs 3 Lakh	
		CE	Rs 2 Lakh	Rs 2 Lakh	Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.
		CE EBW	-	Rs 2 Lakh	
	(ii) Not due to Fair, Wear & Tear	DGBR	Rs 1 Lakh	Rs 1 Lakh	Power will be exercised in consultation with IFA/BR.
		ADGBR	Rs 50,000	Rs 50,000	
		CE	Rs 20,000	Rs 20,000	Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.
		CE EBW	-	Rs 20,000	



S/No of old delegated power	Object on which expenditure may be sanctioned	CFA	Existing financial powers	Revised financial powers	Remarks
1	2	3	4	5	6
39	Acceptance of recommendations of the Board of Survey for other stores (Cat 'B' stores, constructional stores, clothing etc) and to declare stores as unserviceable scrap	DGBR	Full Powers	Full Powers	Power will be exercised in consultation with IFA/BR.
		ADGBR	No Change	No Change	
		CE	Rs 3 Lakh	Rs 3 Lakh	Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.
		CE EBW	-	Rs 3 Lakh	
		Cdr	Rs 50,000/-	Rs 50,000/-	
		Comdt G/Centre	Rs 20,000/-	Rs 20,000/-	
40	Dispensing with holding of Court of Inquiry	DGBR	Rs 1 Lakh	Rs 1 Lakh	Power will be exercised in consultation with IFA/BR.
	(a) Loss of stores not due to Theft, Fraud or Neglect	ADGBR	Rs 30,000/-	Rs 30,000/-	
		CE	Rs 10,000/-	Rs 10,000/-	Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.
		CE EBW	-	Rs 10,000/-	
	(b) Loss of stores due to Theft, Fraud or Neglect	DGBR	Rs 20,000/-	Rs 20,000/-	Power will be exercised in consultation with IFA/BR.
		ADGBR	Rs 5,000/-	Rs 5,000/-	
		CE	Rs 2,000/-	Rs 2,000/-	Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.
		CE EBW	-	Rs 2,000/-	

S/No of old delegated power	Object on which expenditure may be sanctioned	CFA	Existing financial powers	Revised financial powers	Remarks
1	2	3	4	5	6
41	Write Off losses of stores Not due to Theft, Fraud or Neglect	DGBR	Rs 5 Lakh	Rs 5 Lakh	Power will be exercised in consultation with IFA/BR.  Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.  Power will be exercised in consultation with IFA/BR.  Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.
		ADGBR	Rs 3 Lakh	Rs 3 Lakh	
		CE	Rs 2 Lakh	Rs 2 Lakh	
		CE EBW	-	Rs 2 Lakh	
		Cdr TF	Rs 15,000/-	Rs 15,000/-	
		OC Base Wksp	Rs 1500/-	Rs 1500/-	
		OC Store Div	Rs 1500/-	Rs 1500/-	
		OC Base Depot	Rs 10,000/-	Rs 10,000/-	
		Comdt G/Centre	Rs 15,000/-	Rs 15,000/-	
		CE EBW	-	Rs 10,000/-	
42	Write Off losses of Public Money (a) Not due to Theft, Fraud or Neglect	DGBR	Rs 1 Lakh	Rs 1 Lakh	Power will be exercised in consultation with IFA/BR.  Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.
		ADGBR	Rs 30,000/-	Rs 30,000/-	
		CE	Rs 10,000/-	Rs 10,000/-	
		CE EBW	-	Rs 10,000/-	
		DGBR	Rs 50,000/-	Rs 50,000/-	
	(b) Due to Theft, Fraud or Neglect	ADGBR	Rs 15,000/-	Rs 15,000/-	Power will be exercised in consultation with IFA/BR.  Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.
		CE	Rs 5,000/-	Rs 5,000/-	
		CE EBW	-	Rs 5,000/-	

S/No of old delegated power	Object on which expenditure may be sanctioned	CFA	Existing financial powers	Revised financial powers	Remarks
1	2	3	4	5	6
43	Regularisation of Infructuous expenditure due to desertion of ICPLs and write off the loss after obtaining audit report from CDA concerned	DGBR	Rs 40,000/-	Rs 40,000/-	Power will be exercised in consultation with IFA/BR.  Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.
		ADGBR CE	Rs 10,000/- Rs 2500/-	Rs 30,000/- Rs 25,000/-	
44	CEs entertainment Grant	CE	Rs 10,000/- per annum	Rs 10,000/- per annum	-
45	Petty Contingent Expdr out of Imprest	CE EBW	-	Rs 10,000/- per annum	-
		CE	Rs 2,000/-	Rs 2,000/-	-
		Cdr TF	Rs 1000/-	Rs 1000/-	-
		CE EBW	Rs 1000/-	Rs 1000/-	-
		Cdr WBW	Rs 500/-	Rs 500/-	-
46	Acceptance Contracts of	LO DGBR	Rs 500/-	Rs 500/-	-
		OC Store Div	-	Rs 500/-	-
		DGBR	Full Power	Full Power	Power will be exercised in consultation with IFA/BR.
		ADGBR	Full Power	Full Power	
		CE	Full Power	Full Power	Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.
		CE EBW	-	Full Power	
Cdr TF	Rs 50 Lakh	Rs 50 Lakh			

S/No of old delegated power	Object on which expenditure may be sanctioned	CFA	Existing financial powers	Revised financial powers	Remarks
1	2	3	4	5	6
50	Hiring of Transport and Plant/Eqpt from Govt Deptts /PSUs / Private Parties	DGBR ADGBR	Full Power but not exceeding 6 months Rs 50 Lakh (not exceeding 3 months)	Full Power but not exceeding 6 months Rs 50 Lakh (not exceeding 3 months)	Power will be exercised in consultation with IFA/BR.
		CE	Rs 2 Lakh (not exceeding one month)	Rs 2 Lakh (not exceeding one month)	Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.
51	Outsourcing of Consultancy services for various works including DPR preparation, Forest clearance cases etc, (each work)	DGBR	Upto Rs 30,000/- in each case, limited to Rs 2 Lakh per year	Rs 2 Lakh (not exceeding one month) Upto Rs 2 Lakh in each case as per allotment of funds, subjected to total of Rs 20 Lakh per financial year	
52	Purchase of specialist items for works on single quotation	CE CE EBW	As per the limits prescribed in the GFR -	As per the limits prescribed in the GFR As per the limits prescribed in the GFR	Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.

S/No of old delegated power	Object on which expenditure may be sanctioned	CFA	Existing financial powers	Revised financial powers	Remarks
1	2	3	4	5	6
53	Placing of supply orders on rate contract (construction materials and cat 'B' stores on RC)	CE	Full Powers	Full Powers	Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.
		CE EBW	-	Full Powers	
		Cdr TF GE/OC RCC	Full Powers Upto Rs 10 Lakh when specifically authorized by DGBR in consultation with IFA (BR).	Full Powers Upto Rs 10 Lakh when specifically authorized by DGBR in consultation with IFA (BR).	
		OC Base Wksp	Upto Rs 10 Lakh	Upto Rs 10 Lakh	Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.
		OC Store Div	Upto Rs 10 Lakh	Upto Rs 10 Lakh	
		Comdt G/Centre	Upto Rs 10 Lakh	Upto Rs 10 Lakh	
		OC Base Depot	Upto Rs 10 Lakh	Upto Rs 10 Lakh	
		LO DGBR	Upto Rs 5 Lakh	Upto Rs 5 Lakh	
54	Local purchase of stationery	DGBR	Rs 40 Lakh per annum (Over & above the powers of CEs & Others)	Rs 40 Lakh per annum (Over & above the powers of CEs & Others)	Power will be exercised in consultation with IFA/BR.
		ADGBR	Rs 10 Lakh per annum	Rs 10 Lakh per annum	
		CEs with 3/4 TFs	Rs 8 Lakh per annum	Rs 8 Lakh per annum	Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.
		CEs with 2 TFs	Rs 6 Lakh per annum	Rs 6 Lakh per annum	

S/No of old delegated power	Object on which expenditure may be sanctioned	CFA	Existing financial powers	Revised financial powers	Remarks
1	2	3	4	5	6
54	Local purchase of stationery	CEs with 1 TF	Rs 5 Lakh per annum	Rs 5 Lakh per annum	
		CE EBW	Rs 4 Lakh per annum	Rs 4 Lakh per annum	
		Cdr WBW	Rs 3 Lakh per annum	Rs 3 Lakh per annum	
		Comdt G/Centre	Rs 4 Lakh per annum	Rs 4 Lakh per annum	
		Cdr TF	Rs 4 Lakh per annum	Rs 4 Lakh per annum	
55	Payment of bills against supply orders placed on DGS&D (Construction materials and cat 'B' stores on Rate Contract)	CE	Full Powers	Full Powers	Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.
		CE EBW	-	Full Powers	
		GE/OC RCC	Upto Rs 10 Lakh	Upto Rs 10 Lakh	
		OC Base Wksp	Upto Rs 10 Lakh	Upto Rs 10 Lakh	
		OC Store Div	Upto Rs 10 Lakh	Upto Rs 10 Lakh	
		Comdt G/Centre	Upto Rs 10 Lakh	Upto Rs 10 Lakh	
56	Maintenance/Repair of Typewriter and other machines and their condemnation	OC Base Depot	Upto Rs 10 Lakh	Upto Rs 10 Lakh	-
		DGBR	Upto Rs 500/- per machine on each occasion subject to Rs 1500/- per year	Upto Rs 500/- per machine on each occasion subject to Rs 1500/- per year	
		CE	Upto Rs 500/- per machine on each occasion subject to Rs 1500/- per year	Upto Rs 500/- per machine on each occasion subject to Rs 1500/- per year	-

S/No of old delegated power	Object on which expenditure may be sanctioned	CFA	Existing financial powers	Revised financial powers	Remarks
1	2	3	4	5	6
56	Maintenance/Repair of Typewriter and other machines and their condemnation	CE EBW	-	Upto Rs 500/- per machine on each occasion subject to Rs 1500/- per year	-
		Cdr TF/Comdt G/Centre/ LO DGBR	Upto Rs 500/- per machine on each occasion subject to Rs 1500/- per year	Upto Rs 500/- per machine on each occasion subject to Rs 1500/- per year	-
57	Expenditure incurred on Recruitment – Regularization of infructuous expdr on a/c of unrecovered cost of Rly Warrant and transportation by road upto Project site, out of Pocket allowance etc of Imported Casual Personnel who leave Project sites prior to completion of minimum period of six months.	CE	Upto Rs 25,000/-	Blank	Since this object of item has already been included at Srl No 43, Srl No 57 is deleted.
58	Medical supplies and hygienic chemicals	CE	Upto Rs 10,000/-	Upto Rs 10,000/-	Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.
		Cdr TF	Upto Rs 5000/-	Upto Rs 5000/-	
		CE EBW	Upto Rs 5000/-	Upto Rs 10,000/-	
		Cdr WBW	Upto Rs 2000/-	Upto Rs 2000/-	
		OC Store Div	Upto Rs 2000/-	Upto Rs 2000/-	
		Cdr G/Centre	Upto Rs 2000/-	Upto Rs 2000/-	

S/No of old delegated power	Object on which expenditure may be sanctioned	CFA	Existing financial powers	Revised financial powers	Remarks
1	2	3	4	5	6
59	Medical advance to central to central Govt employees.	DGBR	Full Power	Full Power	Power will be exercised in consultation with IFA/BR.
60	(a) Indoor/Outdoor patient for diseases like TB/Cancer etc. (b) Major illness like Bypass Surgery, Kidney transplantation etc.	ADGBR	Full Power	Full Power	Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.
		CE	Full Power	Full Power	
		CE EBW	-	Full Power	
		DGBR	Full Power	Full Power	
63	Re-imburement of Medical claims under emergency at Private Hospital	ADGBR	Rs 1 Lakh	Rs 1 Lakh	Power will be exercised in consultation with IFA/BR.
		CE	Rs 20,000/-	Rs 20,000/-	Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.
		CE EBW	Nil	Rs 20,000/-	
		BRDB	Full Power	Full Power	Power will be exercised in consultation with MOD (Fin/BR).
63	(a) Each Individual case	DGBR	Rs 5 Lakh	Rs 5 Lakh	Power will be exercised in consultation with IFA/BR.
		ADGBR	Rs 1 Lakh	Rs 1 Lakh	Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.
		CE	Rs 10,000/-	Rs 10,000/-	
	CE EBW	-	Rs 10,000/-		
	(b) Any one accident	DGBR	Rs 5 Lakh	Rs 5 Lakh	Power will be exercised in consultation with IFA/BR.
		ADGBR	Rs 1 Lakh	Rs 1 Lakh	Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.
		CE	Rs 50,000/-	Rs 50,000/-	
CE EBW		-	Rs 50,000/-		



S/No of old delegated power	Object on which expenditure may be sanctioned	CFA	Existing financial powers	Revised financial powers	Remarks
1	2	3	4	5	6
64	Sanction of Payment of Compensation under Workmen's Compensation Act 1923	DGBR	Rs 9 Lakh	Rs 9 Lakh	Power will be exercised in consultation with IFA/BR.
		ADGBR	Rs 7 Lakh	Rs 7 Lakh	
		CE	Rs 6 Lakh	Rs 6 Lakh	Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.
		CE EBW	-	Rs 6 Lakh	
Cdr TF/ G/ Centre	Rs 4.50 Lakh	Rs 4.50 Lakh			
71	Procurement, Repair & Maintenance of Computers and Computer Related Peripherals (a) Purchase of Computer (b) Provision of access connectivity incl associated hardware and software (c) Purchase of systems software and application software (d) Software development & Tech consultancy for IT projects and IT training	DGBR	Upto Rs 10 Lakh	Upto Rs 20 Lakh	The revised powers will be applicable after implementation of WAN.
		ADGBR	Upto Rs 5 Lakh	Upto Rs 10 Lakh	
		CE	Nil	No Change	
		CE EBW	Nil	No Change	
		Cdr WBW	Nil	No Change	
		OC ESD/WSD	Nil	No Change	
Comdt G/Centre	Nil	No Change			

S/No of old delegated power	Object on which expenditure may be sanctioned	CFA	Existing financial powers	Revised financial powers	Remarks	
1	2	3	4	5	6	
71	(e) Purchase of Computer Peripherals and Ancillaries :-  (i) In consultation with IFA(BR)/AO (in-charge)	DGBR	Upto Rs 10 Lakh	Upto Rs 10 Lakh	Power will be exercised in consultation with IFA/BR.  Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.	
		ADGBR	Upto Rs 5 Lakh	Upto Rs 5 Lakh		
		CE (P)	Rs 50,000/- (Subject to annual limit of Rs 2 Lakh)	Rs 50,000/- (Subject to annual limit of Rs 2 Lakh)		
		CE EBW	Nil	Rs 50,000/- (Subject to annual limit of Rs 2 Lakh)		
	(ii) Without consulting IFA(BR)/AO (in-charge)	DGBR	Rs 50,000/-	Rs 50,000/-	-	
		ADGBR	Rs 10,000/-	Rs 10,000/-	-	
	(f) Local repair and Maint of Computers, Peripherals, Ancillary Eqpts, its Upgradation, Local Purchase of Spares					
	(i) In consultation with IFA(BR)/AO In-Charge	DGBR	Rs 5 Lakh	Rs 5 Lakh	Power will be exercised in consultation with IFA/BR.  Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.	
		ADGBR	Rs 3.50 Lakh	Rs 3.50 Lakh		
		CE (P)	Upto Rs 3 Lakh	Upto Rs 3 Lakh		
CE EBW		Upto Rs 3 Lakh	Upto Rs 3 Lakh			
	Cdr WBW/TF	Upto Rs 2.50 Lakh	Upto Rs 2.50 Lakh			
(ii) Without consulting IFA(BR)/AO in-charge	DGBR	Rs 30,000/-	Rs 30,000/-	-		
	ADGBR	Rs 25,000/-	Rs 25,000/-	-		

S/No of old delegated power	Object on which expenditure may be sanctioned	CFA	Existing financial powers	Revised financial powers	Remarks
1	2	3	4	5	6
71	(g) Maint of Computers System and their Peripherals (Annual Maint Contract)				
	(i) In consultation with IFA(BR)/AO in-charge	DGBR	Rs 5 Lakh	Rs 5 Lakh	Power will be exercised in consultation with IFA/BR.
		ADGBR	Rs 3.50 Lakh	Rs 3.50 Lakh	
		CE (P)	Upto Rs 2.50 Lakh	Upto Rs 2.50 Lakh	Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.
	CE EBW	Nil	Upto Rs 2.50 Lakh		
	(ii) Without consulting IFA(BR)/AO in-Charge	Cdr TF/WBW	Rs 50,000/-	Rs 50,000/-	
		DGBR	Rs 50,000/-	Rs 50,000/-	-
		ADGBR	Rs 25,000/-	Rs 25,000/-	-

**Appendix: D****REVISED DELEGATION OF ADMINISTRATIVE AND FINANCIAL POWERS IN BRO****Authority** : GOI, MOSRT&H, BRDB, New Delhi letter No BRDB/04/696/2007/BEA dt 04 Mar 2011.

S/No of old delegated power	Object on which expenditure may be sanctioned	CFA	Existing financial powers	Revised financial powers	Remarks
1	2	3	4	5	6
5	Changes/Deviation from Approved Annual Procurement Plan	DGBR	Upto 5% of approved APP limited to Rs 5 Cr	Upto 5% of approved APP limited to Rs 5 Cr (No Change)	Power will be exercised with concurrence of IFA(BR).
22	Procurement of Vehicle/Eqpt/Plant and Clothing				
45	(a) Indents on rate contract	RRM/RM Def Secy	Beyond Rs 25 Crore Beyond Rs 15 Crore & upto Rs 25 Crore	Beyond Rs 30 Crore Beyond Rs 20 Crore & upto Rs 30 Crore	Power will be exercised with concurrence of IFA(BR).
	(b) Direct supply order to PSUs	AS	Beyond Rs 7.5 Crore & upto Rs 15 Crore	Beyond Rs 10 Crore & upto Rs 20 Crore	
	(c) Other than indents at (a) & (b) above	Secy BRDB	Upto Rs 7.5 Crore	Upto Rs 10 Crore	
		DGBR	Upto Rs 5 Crore	Upto Rs 7.5 Crore	
		ADGBR	Upto Rs 2 Crore	Upto Rs 3 Crore	
		CE (P)	Nil	Upto Rs 10Lakh	
		DGBR	Nil	Rs 15,000/-	
		ADGBR	Nil	Rs 15,000/-	
		CE	Rs 2000/-	Rs 5000/-	
		Cdr TF	Rs 1000/-	Rs 2000/-	
CE EBW	Rs 1000/-	Rs 2000/-			
Cdr WBW	Rs 500/-	Rs 1000/-			
LO DGBR	Rs 500/-	Rs 500/- (No Change)			

S/No of old delegated power	Object on which expenditure may be sanctioned	CFA	Existing financial powers	Revised financial powers	Remarks
1	2	3	4	5	6
50	Hiring of Transport and Plant/Eqpt from Govt Deptt/ PSUs/ Private Parties	DGBR ADGBR	Full but not exceeding 6 months  Rs 50 Lakh (Not exceeding 3 months)	Full but not exceeding 6 months (No change)  Rs 50 Lakh (Not exceeding 3 months) No Change	Power will be exercised with concurrence of IFA(BR).
		CE	Rs 2 Lakh (Not exceeding 1 month)	(a) Rs 25 Lakh in FY (Not exceeding 4 months) for Plants/Eqpts	
		CE EBW	Rs 2 Lakh in FY (Not exceeding 1 month)	(b) Rs 2 Lakh in FY for Vehicle Rs 2 Lakh in FY (Not exceeding 1 month) No Change	
		Cdr TF	-	Nil	
51	Outsourcing of consultancy services for various works including DPR preparation, Forest clearance cases etc, (each works)	DGBR ADGBR CE	Upto Rs 2 Lac in each case as per allotment of funds subject to total of Rs 20 Lac per FY  -  -	Upto Rs 10 Lac in each case subject to a total of Rs 100 Lac per year as per AWP  Nil  Nil	Power will be exercised with concurrence of IFA(BR).

S/No of old delegated power	Object on which expenditure may be sanctioned	CFA	Existing financial powers	Revised financial powers	Remarks
1	2	3	4	5	6
71	Procurement, repair & maintenance of computers and computer related Peripherals  (a) Purchase of computer  (b) Provision of access connectivity incl associated hardware and software  (c) Purchase of systems software and application software  (d) Software development & Tech consultancy for IT projects and IT training	DGBR  ADGBR  CE  CE EBW  Cdr WBW  OC ESD/WSD  Comdt G/Centre, CO MTD GC	Upto Rs 20 Lakh  Upto Rs 10 Lakh  Nil  Nil  Nil  Nil	Upto Rs 50 Lakh  Upto Rs 20 Lakh  Upto Rs 5 Lakh  Upto Rs 2 Lakh  Upto Rs 2 Lakh  Upto Rs 1 Lakh  Upto Rs 1 Lakh	Power will be exercised with concurrence of IFA(BR).          Powers will be exercised in consultation with DCDA/ACDA/SAO/AO.

S/No of old delegated power	Object on which expenditure may be sanctioned	CFA	Existing financial powers	Revised financial powers	Remarks	
1	2	3	4	5	6	
71	(e) Purchase of computer Peripherals & Ancillaries	DGBR	Upto Rs 10 Lakh	Upto Rs 25 Lakh (In FY)	In consultation with IFA(BR)/AO in-charge	
		ADGBR	Upto Rs 5 Lakh	Upto Rs 5 Lakh (No Change)		
		CE (P)	Rs 50,000/- (Subject to annual limit of Rs 2 Lakh)	Upto Rs 2 Lakh (In FY)		
		Cdr WBW	Nil	Upto Rs 50,000/-		
		TF Cdr/Comdt G entre	Nil	Nil		
		OC Store Div	Nil	Nil		
		CE EBW	Rs 50,000/- subject to annual limit of Rs 2 Lakh	Upto Rs 50,000/-		
	(f) Local repair and maint of computers, peripherals, ancillary eqpts, its upgradation, local purchase of spares and consumables	DGBR	Rs 50,000/-	Rs 50,000/- (No change)	Without consulting IFA (BR)/AO in-charge.	
		ADGBR	Rs 10,000/-	Rs 10,000/- (No Change)		
		CE (P)	Nil	Nil		
			DGBR	Rs 5 Lakh	Rs 5 Lakh (No change)	In consultation with IOFA(BR)/AO in-charge
			ADGBR	Rs 3.50 Lakh	Rs 3.50 Lakh (No change)	
			CE (P)	Upto Rs 3 Lakh	Upto Rs 3 Lakh (No change)	
			CE EBW	Upto Rs 3 Lakh	Upto Rs 3 Lakh (No change)	
Cdr WBW/TF	Upto Rs 2.50 Lakh		Upto to Rs 2.50 Lakh(No change)			
OC Store Div	Nil		Upto Rs 1 Lakh			
DGBR	Rs 30,000/-		Rs 30,000/- (No change)	Without consulting IFA(BR)/AO in-charge.		
ADGBR	Rs 25,000/-	Rs 25,000/- (No change)				
CE	Nil	Nil				
	Cdr TF/WBW/ GC	Nil	Nil			

S/No of old delegated power	Object on which expenditure may be sanctioned	CFA	Existing financial powers	Revised financial powers	Remarks
1	2	3	4	5	6
72 (New assigned S. No)	(g) Maint of computer system and their peripherals through Annual Maint Contract	DGBR	Rs 5 Lakh	Rs 5 Lakh (No change)	In consultation with IFA(BR)/AO in-charge
		ADGBR	Rs 3.50 Lakh	Rs 3.50 Lakh (No change)	
		CE (P)	Upto Rs 2.50 Lakh	Upto Rs 2.50 Lakh (No change)	
		CE EBW	Upto Rs 2.50 Lakh	Upto to Rs 2.50 Lakh (No change)	
		Cdr TF/WBW	Rs 50,000/-	Rs 50,000/- (No change)	
		OC Store Div	Nil	Nil	
	DGBR	Rs 50,000/-	Rs 50,000/- (No change)		
	Implementation of Award/filing of objections against award	DGBR	Not specified	In respect of awards where total amount awarded in favour of contractor (excluding amounts due as per contract provisions as agreed to by Govt and interest) is upto Rs 5 Lakh and/or where Govt claims (excluding claims not due as per contract provisions and interest) disallowed by the arbitrator is upto Rs 5 Lakh.	Without consulting IFA(BR)/AO in-charge.  In consultation with IFA(BR)/AO in-charge
		ADGBR	Not specified	Nil	
		CE	Not specified	Nil	



