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No. AN/I/526/CTC/Delhi /2014

Dated :25.04.2014

To

1. The CDA (BR) Guwahati
2. The JCDA (BR) Chandigarh
3. The PAO (GREF) Pune
4. All Sub-Offices as per standard list


Sub: Conference Cum CTC Meeting 2014 held on 17th to 19th February 2014 at PCDA (BR) New Delhi.

Minutes of Conference Cum CTC Meeting 2014 held on 17th to 19th February 2014 duly approved by PCDA (BR) are forwarded herewith for necessary action at your end please.

The action taken report may be furnished to the AN-I Section of Main Office latest by 30.05.2014.

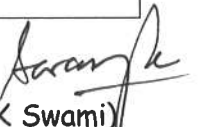
Kindly acknowledge receipt.

This issues with the approval of PCDA (BR).


(K Swami)
AO (AN)

Copy to:

1.	All Sections in Main Office	Action taken report in r/o points pertaining to your section may be furnished latest by 30.05.2014 please.
2.	EDP Section (Main Office)	For uploading the same on the PCDA (BR) website.


(K Swami)
AO (AN)

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Appendix-A

LIST OF OFFICERS WHO ATTENDED CONFERENCE-CUM-CTC MEETING 2014. AT NEW DELHI ON 17th to 19th February 2014.

Sl. No	Name of the officer	Name of office
1.	Shri D.C.S. Negi, IDAS, Principal Controller	PCDA (BR) New Delhi
2.	Shri R. L. Negi, IDAS, Addl..CDA	JCDA (BR) Chandigarh
3.	Smt Simerjit Kaur, IDAS, Addl.CDA	PCDA (BR) New Delhi
4.	Shri T. Kabilan, IDAS, DCDA	AO (P) Dantak
5.	Shri Kartar Ram, IDAS, DCDA	AO (P) Beacon
6.	Shri Pushkraj Bharti, IDAS, DCDA	PAO (GREF) Pune
7.	Shri J. K. Das, IDAS, DCDA	AO (P) Sewak
8.	Shri S. K. Das, IDAS, DCDA	AO (P) Vartak
9.	Smt Neelu, IDAS, ACDA	PCDA (BR) New Delhi
10.	Shri Arun Mazumdar, IDAS, ACDA	AO (P) Swastik
11.	Shri Des Raj, IDAS, ACDA	CDA (BR) Guwahati
12.	Shri Subhash Chand, IDAS, ACDA	AO (P) Udayak
13.	Shri Mulakh Raj, IDAS, ACDA	AO (P) Himank
14.	Shri S.K. Yadav, IDAS, ACDA	PCDA (BR) New Delhi
15.	Smt P. Vijaya Lakshmi, SAO	AO (GREF) Centre
16.	Shri Vinod Kumar, SAO	AO 38 BRTF
17.	Shri Dev Raj Barna, SAO	AO 13 BRTF
18.	Shri M.K. Bhat, SAO	AO 760 BRTF
19.	Shri M. Hussain, SAO	AO 47 BRTF
20.	Shri J. S. Behl, SAO	AO (P) Chetak
21.	Shri B. Siddaramappa, SAO	AO 19 BRTF
22.	Shri Jasbir Singh, SAO	AO 35 BRTF
23.	Shri Sanjeev Sharma, AO	AO (P) Hirak
24.	Shri N. A. Bhatti, AO	AO 31 BRTF
25.	Shri Rakesh Koul, AO	AO 32 BRTF
26.	Shri M. S. Kashyap, AO	AO 16 BRTF
27.	Shri M. Siva Kumar, AO	AO 46 BRTF
28.	Shri Amar Singh, AO	AO 21 BRTF
29.	Shri Subhash Chandra, AO	AO 753 BRTF
30.	Shri Karan Singh, AO	AO 45 BRTF

31.	Shri Inder Mohan, AO	AO 762 BRTF
32.	Shri Jitendra Singh, AO	AO (P) Shivalik
33.	Shri Balbir Singh, AO	AO 36 BRTF
34.	Shri R. P. Verma, AO	AO EBW
35.	Shri H. P. Verma, AO	AO 14 BRTF
36.	Shri B. Ghosh, AO	AO 23 BRTF
37.	Shri P. S. Ramulu, AO	AO 44 BRTF
38.	Shri Chayan Das, SAO	AO 756 BRTF
39.	Shri Anil Kumar Gupta, AO	AO 48 BRTF
40.	Shri Puranjan Roy, AO	AO 15 BRTF
41.	Shri S.J.C. Singh, AO	AO 25 BRTF
42.	Shri S. Dey Sarkar, AO	AO 24 BRTF
43.	Shri P. D. Sharma, AO	AO 42 BRTF
44.	Shri M. H. N. Singh, AO	AO 755 BRTF
45.	Shri C. C. Chatterjee, AO	AO 764 BRTF
46.	Shri Prasenjit Dey, AO	AO 758 BRTF
47.	Shri R.K. Garg, AO	AO 50 BRTF
48.	Shri Surinder Singh, AO	AO WBW
49.	Shri M.H. Laskar, AO	AO 765 BRTF
50.	Shri Pradip Ghosh, AAO	UA LO DGBR
51.	Shri R.P. Sharma, AAO	AO WSD
52.	Shri Amender Thakur, AAO	AO 759 BRITF,
53.	Shri Sanjay Kumar De, AAO	AO 761 BRTF
54.	Shri Sanjay Kumar Sah, AAO	AO (P) Arunank
55.	Shri S.K. Shaw, AAO	AO (P) Pushpak
56.	Smt Ruby Bose, AAO	AO R & D Estt. (BRO) Shillong
57.	Shri V.K. Bargotra, AAO	AO (P) Sampark
58.	Shri Rabindra Das, AAO	AO (P) Deepak
59.	Shri N.K. Sharma, AAO	AO 49 BRTF
60.	Shri P.K. Koul, SAO	PCDA (BR) New Delhi
61.	Shri Rakesh Kumar, AO	PCDA (BR) New Delhi
62.	Shri K. Swami, AO	PCDA (BR) New Delhi
63.	Md. Qadaruddin, AO	PCDA (BR) New Delhi
64.	Shri Sanjay Sandotra, AO	PCDA (BR) New Delhi
65.	Shri Pradep Kumar, AAO	PCDA (BR) New Delhi

**OPENING ADDRESS BY PCDA (BR)
CONFERENCE CUM CTC MEETING
17TH FEBRUARY TO 19TH FEBRUARY 2014.**

I welcome all the officers in charge of the sub-offices to the conference cum CTC meeting. It is probably the first time that all the officer in-charge of the sub-offices from every nook & corner of India are gathered together under one roof. The idea behind was to give an opportunity for raising the issues/ problem that you encounter in discharging your duties & also for experience sharing so that we all are benefited by collective decision taken by you all.

The meeting shall be convened as per the agenda circulated to you all and in the process, you may raise some points of common interest which you have encountered in you day to day functioning & found difficulty in solving them.

I acknowledge the fact that most of our sub-offices are facing acute shortage of officers/ staff which affects the performance of our sub-offices. We must rise to the occasion & get ourselves involved in order to tide over the situation which has arisen out of shortage of staff & continue pursuing excellence in terms of delivery, quality of work & professionalism.

Coming to the functional aspect, I may inform you all that internal Audit Manual & OM Part XIII (in 3 Volumes) have been prepared & approved by HQrs office.

I hope it would be of immense use in your functioning. I appreciate the contribution made by you in implementation of E-payment by all payment offices but we are still short of achieving cent percentage target.

But there are several grey areas like liquidation of outstanding demands on account of TA/DA/LTC, clearance of huge amounts under suspense head, MFAI/IAR cases and outstanding audit objection.

I am really anguished with rendition of Nil report to Main Office by most of the sub-offices on MFAI/IAR & wonder how there could be Nil report from our organization when other audit agencies could be able to bring to light irregularities of high magnitude.

Non settlement of audit objection is a matter of serious concern for all of us and is a poor reflection of our functional competence. There is need to take a pro active role in settlement of audit objections & ensure that the outstanding objections are brought to the barest minimum.

The targets fixed by HQrs office for the organization can only be achieved if efforts are made at your end. The organizational as well as the personal targets have already been circulated to you all. However, I would like to mention here that emphasis should be given to the under-mentioned points :-

1. Complaints : Web-based redressal thereof-100%
2. Zero DID Pendency- Clearance of at least 1/3rd of old outstanding as on 31.03.2013.
3. Zero CID Pendency- Clearance of at least 1/3rd of old outstanding as on 31.03.2013.
4. PCDA (BR) to inspect and assess performance of sub-offices - 20% of the sub-offices by 31.03.2014.
5. Performance Audit of selected Projects/Task Forces by Main Office- 10% of all the Project/Task Forces by 31.03.2014.
6. Sustained improvement in creating and maintaining PCDA (BR) infrastructure- Extension of PCDA (BR)'s office by construction of Prefabricated Structure at the adjoining space by August 2013.
7. Timely matching and booking of SCFs in NPS- 100%
8. Finalization of all pending inspection Points - 60 inspection points are pending as on date (2001-09, 2004-02, 2010-09). To be finalized by 31.03.2014.
9. Eventual updation of PIS system - 10%.
10. Reduction in energy consumption and paper - 15%.
11. Review and clearance of outstanding demands/advances in respect of third parties and credit verification -100%.
12. Clearance of outstanding demands of TA/DA/LTC in respect of Non-DAD and DAD as on 31.12.2012 (Non DAD-377).
13. Finalization of all pending inspection points.
14. 100% E-payment.
15. Implementation of CMP (Cash Management Product) system.
16. At least one item to be proposed for inclusion in IAR in every quarter.
17. Zero pendency of CPGRAM Complaints.

18. Development of PCDA (BR) System-Main Office & Project Offices-
March 2015.
19. Stabilization of project Skylark- March 2014.
20. Development of Dynamic Website in PAO (GREF) Pune complying GIGW
Guidelines September 2013.
21. Liquidation of outstanding demand - 50 % recoveries of outstanding as on
31.03.2013.
22. Updation & Review of codes & Manual - June 2013.

I believe the next three days will go a long way in shaping the future policies of the organization of PCDA (BR).

With these words, I take the privilege to inaugurate the conference cum CTC meeting 2014.

**MINUTES OF CONFERENCE-CUM-CTC MEETING 2014 HELD ON
17th to 19th FEBRUARY 2014 AT NEW DELHI.**

The Conference-cum-CTC Meeting for the year 2013-14 was held at New Delhi on 17th to 19th February 2014 under the Chairmanship of hon'ble PCDA (BR) New Delhi. The venue for the meeting was the Annexe of Main Office, PCDA (BR) New Delhi.

The meeting got underway with the welcome address by Smt Neelu, IDAS, ACDA, where besides welcoming Hon'ble PCDA (BR) amongst others, (List of participants enclosed as appendix-A), she outlined the objectives of the meeting and requested PCDA (BR) to inaugurate the Conference-cum-CTC Meeting 2013-14.

In his inaugural address, Shri D.C.S Negi, PCDA(BR) extended a hearty welcome to all the participants including those officers who have recently joined their respective assignment. He touched upon various grey areas in administrative as well as functional fields and urged upon all the participants to introspect and get them actively involved in the fields which demands special attention. He advised all the participants to discuss issues as per agenda points and in the progress, they may raise some other points of common interest which they have encountered with on their day to day functioning and find difficulties in resolving them.

While acknowledging the fact that most of the sub-offices are facing acute shortage of staff/officers in the region and which in other way, affects the performance of our sub-offices, he stressed that the officers in the sub-offices must rise to the occasion and get themselves involved in order to tide over the distressed situation which has arisen out of shortage of staff. On the functional front, he insisted on pursuing excellence in terms of delivery, quality of work and professionalism. He stressed on achieving targets that are duly approved by HQrs office and to do one's best in concretizing those targets.

He asked the officers to motivate the young recruits, try to contain the attrition and as a team leader should even try to retain them and help them assimilate in the department. He also advised the Accounts Officers to organize training of their staff in their own offices for half a day or full day in a month where they should discuss various orders/circulars and their practical application.

Although he expressed satisfaction over the present e-payment state, he asked all the officers to achieve cent percent target as per CVC HQrs office guidelines in this regard. Our offices are presently 5% to 6 % short of the target.

PCDA (BR) also touched upon the several grey areas like liquidation of outstanding demands on account of TA/DA/LTC, clearance of amount under suspense head, MFAI/IAR cases and outstanding audit objections. In the case of MFAI/IAR subject, he expressed his dissatisfaction and anguish over rendition of nil report of Main office by most of the sub-offices. He wondered how there could be nil report when other audit agencies could be able to bring to light irregularities of high magnitude. He urged all the participants to go back to the places of assignment with a resolve and clear intent to render at least one MFAI case in every quarter. This positive and meaningful step would definitely enhance our reputation in the department in general and Border Road Organization in particular.

The outstanding audit objections, is a matter of serious concern for all of us, and he categorically described the state as poor reflection of our functional competence. Although he agreed that there has to be a matching response from the executive side to address the issue, he also asked the officers to take a pro active role in the matter and ensure that the outstanding objectives are brought to the barest minimum level. He also added that if positive response is found to be wanting from the executives despite the efforts taken by the officers, he advised them to

report the cases to Main Office or if required, to him directly with comprehensive notes.

Following the inaugural speech of PCDA (BR), all the five Accounts Officer of Main Office gave presentation on the works handled by them.

Smt. Simerjit Kaur, IDAS, Addl.CDA also gave a presentation on Inspection & super review of sub-offices wherein she highlighted that during super review a case of providing undue benefits to contractor on account of retention money have come to the notice of Main office. She emphasized that all Accounts Officer should be more vigilant while auditing the contractors bills before releasing payments. During her presentation she also mentioned about the revenue study carried out by Shri G.R. Kaith, IDAS, DCDA(Rtd) and expected all AOs to come up with such study. She opined that revenue study in BRO may reveal that huge amount of revenue loss is occurring due to our being not vigilant.

Shri R.L. Negi, IDAS, Addl.CDA, Shri T. Kabilan, IDAS, DCDA, Shri Pushkraj Bharti, IDAS, DCDA & Shri Des Raj, IDAS, ACDA also gave presentations on the working of their offices.

Discussion on the agenda points was initiated by Shri R.L. Negi, IDAS, Addl.CDA and a threadbare deliberation followed on all issues one after another. PCDA (BR), wherever necessary, intervened and expressed his point of view on the issues.

Shri Arun Mazumdar, IDAS, ACDA of AO (P) Swastik gave a presentation on measures to regulate expenditure on jobs where he emphasized that estimates need to be prepared on realistic assessment as far as possible.

Shri AK Gupta, AO of AO 48 BRTF gave a presentation on IRMD works in his area and apprised the house that IRMD works are invoked on the same location every year. On this PCDA(BR) directed to Shri Gupta to forward a case study to Main Office for taking up the matter with HQ DGBR.

After through discussion on all issues of importance, decisions were arrived at in respect of each issues which are appended in Annexure A, B, C (i), C(ii) & D.

Winding up the three day marathan session, PCDA (BR) expressed satisfaction over the outcome of the meeting and once again asked upon all the officers present to put in sustained efforts in their respective functional areas and to ensure achievement of the target set apart from strict compliance of the decisions taken at the meeting within a definite time frame.

The meeting ended with a vote of thanks to the chair by Shri K. Swami, AO.

The concerned GOs/SAOs/AOs/AAOs in Main Office are asked to go through the minutes and take necessary action in respect of the points pertaining to them on priority and necessary feed back/ progress report furnished to AO (Admin.) by the 30th of May 2014.


(Neelu)
ACDA

NO. AN/1/526/CTC/Delhi/2014 dated .04.2014

Copy to:

1. PS to PCDA (BR)
2. PA to Addl.CDA (BR)
3. GOs/SAOs/AOs- Main Office
4. CDA (BR) Guwahati
5. JCDA (BR) Chandigarh
6. PAO (GREF) Pune.

**DIRECTIVES ISSUED BY THE HON'BLE PCDA (BR) DURING
CONFERENCE 2014 AT NEW DELHI.**

During the 03 day conference PCDA(BR) issued the following directives to all the participant officers of sub-offices :-

1. Training :-

- (a) It is felt that while arranging in house training on Works & Budget related issues at Guwahati & Chandigarh, BRO officer from nearby Project/T.F. may be called in as a guest faculty for imparting training to our officers/ staff and for this the Guest Faculty may be paid honorarium as per Rules.
- (b) As there has been no substantial reduction in rejection of DO Part II orders, PCDA directed PAO (GREF) Pune to identify the units in whose case there is large no of rejections and conduct a training cum workshop for the concerned officers/ personnel of those BRO units on Appx 'J' so as to overcome the deficiencies in publishing DO Part. II orders.
- (c) For efficient handling of the work of office and to understand the style and uniformity of work being handled in the nearby Project/ Task Force, AOs may visit those offices after obtaining permission from Main Office.
- (d) PCDA advised the heads of sub offices to acquaint with the various provisions relating to Accounting & Budget in BRO. The technical instructions on Accounts & Budget can be a tool which are available with executives.

2. Submission of reports/returns: (a) the reports should be submitted on time (b) The reports must contain the correct state of relevant affairs.

AOs of the sub-offices complained that despite their sending the reports in time, Main Office denies the receipt of the reports.

PCDA directed the officer-in-charge of sub-offices that the reports can be scanned and sent through email to the concerned AOs of Main Office on their email ID.

3. Achievement of target: - The officers should achieve the targets under various functional areas, fixed by the Main Office and approved by the HQrs office. NO shortfall, without proper and valid justification, will be acceptable.
4. Implementation of e-payment: - Presently payment of about 95% of total transactions are released through e-mode payment system. As per CVC and HQrs office guidelines, 100 % payment should be made on e-payment system. All officers should ensure that cent percentage target is achieved in this regard.
5. Implementation of SBI CMP :- The three zonal offices should make efforts to implement payments through SBI CMP Portal. The AOs Project/Task Force should also explore the feasibility of implementing the payments through SBI CMP mode in consultation with the CE (P)/Commander TF at the earliest.
6. Outstanding Internal Audit objections :- PCDA(BR) expressed concern over huge numbers of internal audit objection lying outstanding and directed that
 - (a) AO (P)/ AO TF should review all the outstanding cases and reconcile the position.
 - (b) They should take keen interest and take up matter with the CE (P)/Comdr. TF at personal level for expeditious settlement of outstanding cases.
 - (c) AO (P)/AO TF, where necessary, should take up the cases with the CE (P) for early settlement of the outstanding objections.
 - (d) In the event of non-response from the executive authorities, the cases should be brought to the notice of Main Office/ PCDA(BR) with comprehensive note, so that matter be taken up at the appropriate level.
 - (e) All efforts should be made by the AO(P)/AO TF to bring the number of objections to the barest minimum.

- (f) AO (Audit) of Main Office was directed to upload office & year wise summary of outstanding objections of Internal Audit/ super review/inspection.
7. All the AOs were directed to check if IFA concurrence has been obtained for the contracts concluded over and above the provision of T.S.
 8. It has come to notice of the Main Office that executives are doing re-appropriation without concurrence of the local IFA. AOs were directed to send such data to the Main Office for taking up the matter with Ministry.
 9. PCDA directed all the AOs to interact with CE Projects for slow progress of contracts
 10. AOs were directed to ask for the reason of physical/ financial mismatch from the executives.
 11. It was directed by PCDA(BR) that team leaders carrying out super review must endorse one copy of the report to HQ DGBR/ HQ CE (P).
 12. PCDA clarified on the long controversial matter of procurement of medicines by CE Projects/ Commander TF as that the item rate contract can be concluded for purchase of medicines under the delegated financial powers of CE Projects/ Commander TF by per item / per occasion wise.
 13. Controversial provisions of some regulations were brought to the notice of the house, PCDA clarified that the provisions of DPM & Financial Regulations prevail over BR Regulations whenever there is situation of clash.
 14. PCDA directed to ensure that the cash assignments demand by the executives is duly vetted by the AOs.
 15. It is noticed that the MC notes pertaining to some AO offices are still outstanding. AOs were directed to obtain MC Note No & others details from store section of Main Office for their adjustment action.
 16. Some AOs of sub offices requested that they should be informed whether MFAI point raised by them has been accepted by the Main

Office for inclusion or otherwise. Reason of non acceptance may also be informed to them. PCDA directed the Audit section to do the needful in this regard.

17. It also came out during conference that some Accounts Offices are releasing payment on account of PG Courses sponsored by DGBR on the authority of 19.01.94 letter which is to be challenged as it was applicable only for that particular year. PCDA directed not to release payment in absence of sanction of the President of India. AOs were directed to forward feedback in this regard.
18. PCDA directed all AOs not to act on any financial sanction issued on the authority of DGBR unless the same has endorsement for consultation of PCDA (BR)/IFA (BR).
19. PCDA directed Shri Pushkraj Bharti, IDAS, DCDA O/IC PAO GREF to upload on website one line monthly Pay & Allowances figure for each TF/Project.
20. PCDA requested to Shri Pushkraj Bharti, IDAS, DCDA O/IC PAO GREF to seek feasibility of releasing payment directly to beneficiary rather on the authority of "Payment Authority".
21. (a) PAO (GREF) was asked about the position of outstanding charged expenditure cases and was requested not to stress verification of drawn figures by the AO TF.
(b) PCDA directed all AOs not to release payment on account of Charged Expenditure unless ordered by M.O.
22. PAO (GREF) was directed to look into the position of outstanding adverse balances in Advances Head.
23. To overcome the staff shortage at PAO (GREF) Pune, PCDA informed Shri Pushkraj Bharti, IDAS, DCDA to outsource the requisite number of office workers.
24. To avoid originating /responding of TBOs, PCDA directed all AOs to adjust Pay & Allowances of all of its units based on the web summary.
25. Shri R.L.Negi, IDAS, Addl.CDA was requested to forward study report on the issue of supply of bitumen to the contractors as

- schedule "B" stores at the rates cheaper than the rates of procurement by the Department.
26. AO (P) Chetak was directed to check the position of deposit works where expenditure has been incurred more than the amount of deposit & submit a detail report to Main office through JCDA (BR) Chandigarh.
 27. AO 50 BRTF was directed to liaise with AO 13 BRTF & AO 31 BRTF for settlement of super review objections of HQ 50 BRTF where the jobs have been handed over to them on move of HQ 50 BRTF from Vijaypur location.
 28. It has come to notice that CDA Patna reflects the outstanding cooperative loans of DAD employees in their LPC on their transfer out of their area. PCDA(BR) directed that recovery of cooperative loans should not be entertained and recovered through Pay Bill. CDA (BR) Guwahati was directed to take up the matter with CDA Patna.
 29. On presentation of Smt Anjala Lakhanpal, IDAS, DIFA, Shri Anil Gupta, AO raised a query that V/E/P procured by DGBR are sometimes not required by the Task Forces as has been enquired. The executives in this context confirm that they do not need the supplied V/E/P and had never demanded for that. In this regard PCDA requested IFA (BR) to stress for demand of the units while concurring proposal for procurement of V/E/P.
 30. PCDA made aware to all AOs present during the conference that CBI has directed DGBR to make the finance members equally responsible along with BRO employees for graft cases.
 31. PCDA directed Shri Sanjay Sandotra, AO to look into the reasons for following SSR 2009 rates which are irrelevant in the present scenario and take up the matter with HQ DGBR.

**AGENDA POINTS FOR CONFERENCE CUM CTC MEETING 2014 IN RESPECT OF
JCDA (BR) CHANDIGARH AND ITS SUB-OFFICES**

NAME OF THE OFFICE	Sr no.	Points	Particulars	Comments by JCDA (BR) Chandigarh	Remarks of Main Office	Decision taken at the CTC Meeting
JCDA (BR) CHANDIGARH	1	Inspection / Super Review points	Reply of Super Review/Inspection Report points received from AO (P)/Task Force, when forwarded to Main Office with recommendations of this office, reasons for not settling/dropping the observations recommended for settlement by this office are not given in majority of the cases. In case the reasons are intimated for non-acceptance of recommendations of Jt.CDA (BR), remedial action/steps can be taken.		Inspection Section of Main Office is being instructed to comply with.	Reasons for not settling the objections to be intimated to zonal offices. (Action:- M.O., Inspection & Audit Section)
	2	Review of reports and returns	There are various Reports and Returns being rendered by JCDA (BR), Chandigarh which require to be ceased as either these are ambiguous or irrelevant in the present scenario for e.g. spot tendering, SO more than 50,000, measurement of expenditure beyond tolerance limit, business houses involving in bribery cases, distribution of work amongst AO's & TE reports etc.. Such Reports and Returns are required to be reviewed in the light of their relevance.		Reports being received will be rationalized in due course.	Reports & Returns, (Other than those rendered for HQrs office) by sub offices may be reviewed. (Action:- M.O., Inspection & Audit Section)
	3	Contingent Allotments to sub offices	The Main Office has sanctioned contingent allotment to sub offices to the tune of Rs. 25,000/- per annum. Expenditure is not being incurred in accordance with schedule –V of Rule -13 of Delegation of Financial Power Rules, 1978. The sub offices are not submitting/forwarding accounts of expenditure incurred by them out of Contingent Allotment to		The sub-offices are required to send a monthly report	The sub-offices are required to send a monthly report to zonal

			this office for the purpose of post audit.	to zonal office. Audit of expenditure will be taken up by the cash inspection officer.	office. Audit of expenditure will be taken up by the cash inspection officer. (Action:- M.O., AN-II Section)
	4	Audit of Cash A/C in respect of Projects	It is seen that audit of Cash A/Cs in respect of CE Projects are not being audited by higher offices of PCDA (BR). The audit of Cash A/cs in respect of CE Projects is required to be carried out by authorities nominated by Main Office.	Post Audit of CE (P) by the zonal offices is agreed to.	Post Audit of vouchers of CE (P) is to be carried out by zonal office. Action:- CDA (BR) Guwahati, JCDA (BR) Chandigarh & PAO(GREF) Pune)
	5	Audit of local units	The local audit in respect of GREF units located at Chandigarh viz. 507 SS&TC, Himank Air Dispatch (HAD), 1029 ESPL, 505 postal Unit etc. is carried out by respective AOs Task Forces under whose jurisdiction the units falls. As the offices of A.O Task Forces are situated at far flung areas from Chandigarh, it is proposed that the power may be assigned to office of JCDA (BR), Chandigarh for carrying out local audit on the behalf of respective AO TFs in respect of above said units to save the scant manpower posted at sub offices and TA/DA.	Agreed to the proposal.	The proposal is agreed to. Action:- (JCDA (BR) Chandigarh)
	6	Training for SBI CMP	In order to implement SBI CMP in the office of JCDA (BR), Chandigarh, necessary training in respect of SBI CMP (Cash Management Programme) may be imparted to officers and staff.	Agreed to the proposal.	The proposal is agreed to. EDP Section of Main Office

					may chalk out the programme for training. Action:- (M.O., EDP Section)
	7	Issue of objection and settlement statement	The JCDA (BR), Chandigarh vide its letter No. BR/I/Adm./612/MBR dated 01.11.2013 has taken up the matter with Main Office regarding validity of issuing observations statement and settlement statements by SAO/AO of respective BRTFs. The same are to be issued by a GO level officer in accordance with Para 3.2(a) of HQrs office letter No. IA/AT-System/2013 dated 26.4.2013 or the present practice of issuing objection statement by SAO/AO is to be continued. The reply is awaited from Main Office.	The issue is under examination and till such time status quo may be maintained.	Practice already in existence may be continued in view of shortage of IDAS officers in the organization. Action:- (All Sub-Offices)
	8	CWE Contract	The JCDA (BR) Chandigarh vide its letter No. BR/I/Adm./612/MBR dated 01.11.2013 has also taken up the matter with Main Office whether the scrutiny of CWE contracts is to be carried out by a GO level officer irrespective of the amount before the payments are finally approved/released at the end of SAO/AO in accordance with Para 3.2(e) of HQrs office letter dated 26.4.2013 referred in Para 10 or the present practice of scrutiny of CWE contracts by the AO TF is to be continued. The reply is awaited from Main Office.	Status quo may be maintained.	Matter to be examined in Main Office, till that time status quo may be maintained. Action:- (Works cell Main office)
AO 13 BRTF, Akhnoor, J&K	1	AMC of Photocopier	AO office is in possession of one Ricoh Photocopier, 05 printers & 06 Computers in working condition. Permission for AMC may please be accorded as it is difficult to manage the repair cost of printer/ photocopier &	Action for AMC is required to be taken locally. Statement of case and proposal may be forwarded to M.O.	Agreed with JCDA (BR) Chandigarh SOC and proposal for AMC may be forwarded to Main Office

			replacement of cartridge within the contingency grant i.e Rs. 25000/-	for approval through this office.		for approval through zonal offices. PCDA Directed to be cautious that the cost of repair/ AMC should not be more than 10 % of the cost of machine. Action:- (All Sub-Offices & Main Office EDP/AN-II Sections)
2	Pay Fixation		As per court orders pay in respect of non-diploma holders is to be fixed notionally at Rs. 5000/- w.e.f. 01/01/1996 & w.e.f 01/01/2006 Grade pay of Rs. 4200/- is to be granted. Now cases pertaining to retired personnel, who retired prior to 01/01/2006 are being received to fix their pay whereas financial benefit is admissible only w.e.f. 01/01/2006. Problem is being faced that in the data sheet there is no Column of fixation of pay notionally in the absence of which if revised pay is mentioned in the data sheet there is possibility of release of arrears of payment w.e.f. date of retirement.	To obviate overpayments, the word NOTIONAL can be written with red ink against last pay drawn.	Agreed with JCDA (BR) Chandigarh, however clarification in this regard can be obtained from PCDA(P) Allahabad.	The matter may be taken up with PCDA (P) Allahabad to obviate over payments. Action:- (Main Office, Pay Tech Section)

AO 31 BRTF, Akhnoor, J&K	1	Office Accommodation	This office located in a remote area and situated in temporary hutted type accommodation since inception. Cracks are visible in the walls. There is no permanent wiring and permanent roof even no bathroom/toilets available in the office for the staff. Only temporary arrangement made for Office. Single living accommodation for Officers and staff is also provided of same kind. The point was also discussed in the CTC Meeting held in March 2010 and Feb 2011.	Logistic support is required to be provided by the TF.	AO(P) Sampark may take up the matter with CE(P) Sampark demi-officially and intimate further progress of the case.	JCDA (BR) Chandigarh may take up the matter with CE(P) Sampark demi-officially and intimate further progress of the case. Action:- (JCDA (BR) Chandigarh)
	2	Weeding of old records	Presently there is very old record including paid vouchers, correspondence files and Registers in Record Room of this office. There is also shortage of space for keeping current paid vouchers. Point to be included in CTC Meeting for discussion and granting necessary approval for weeding of very old record.	Matter is required to be dealt with locally by the AO TF with Cdr TF / CE (P).	Action may be taken to weed out the old record under the provision of Para 61, OM Part. I	Action may be taken to weed out the old record under the provision of Para 61, OM Part.I. Action:- (All Sub-Offices)
AO 32 BRTF, Srinagar, J&K	1	Non inclusion of financial rep in auction	Quarterly Condemnation Boards are being prepared by various RCC's Field Workshop on basis of pricing @ 10% of value, which is authenticated by BOO DGBR vide their letter no, 55068/Res/..... Date 12/11/2007 refers that while concluding pricing in is various boards 10% of value should be kept as a guiding factor but pricing should be done on actual conditions of the equipment/ store after pricing check by AO TF the boards are forwarded to CE which finally convenes a BOO and fixes the price of the stores	In accordance with CGDA office Instruction no. 8 dated 12/07/2004 on IFA system - IFAs to depots will perform the role earlier performed by LAOs in fixation of RGP, Downgradation of class 'B' vehicles Condemnation/ Valuations Boards (Para	Agreed with JCDA (BR) Chandigarh	The case may be sent to Main Office through JCDA (BR) Chandigarh for examination and further directions. Action:- (AO 32 BRTF)

		according to powers vested with CE which finally convenes a BOO and fixes the price of the stores according to powers vested with CE. During audit of 508 SS&TC this office objected to the fact that no financial representative included in the auction of stores at CE/CDR level. The point was also confirmed from AO (P) Beacon. As per MORTH No. BRDB/04/56/2004/BEA/2180/PC/DGBR/TPC dated 14/12/2004 read with Para 960 of BR Regulation non-inclusion of financial rep in auction is not in order.	2.10 of IFA (BR) Manual refers).		
2	Inclusion sales tax on transportation charges levied by IOC	The payments of IOC Ltd companies are being authorized as per clause of MOU & other taxes payment on as particular day. Apart from basic price various taxes are also being levied depending upon the delivery of state. It is also mentioned that transportation charges are being levied by Oil Companies which is also justified. But it is seen that sales taxes is levied including the transportation charges. This point was also discussed / objected during CTC Meeting and on verbal discussion with J&K CST authorities they have confirmed that sales tax is not applicable on transportation charges. Though AO 32 BRTF is still authorizing payments but this issue needs to be clarified.		Sales Tax/VAT on transportation charges levied by IOC is payable.	Sales Tax/VAT on transportation charges levied by IOC is payable. Action:- (All Sub-Offices)
3	Petty Payments	Petty purchases are being made at TF level on the authority of BRDB 04/696/2007/BEA/21801/DGBR/TPC/But dated 20/08/2009& 04/03/2011. It is seen petty purchases are made so frequently and for misc. purposes, but there is no clarity / authority by which	Issue not clear.	There is no restriction for No of occasion for petty purchases.	There is no restriction for No of occasion for petty purchases. The same should be

			payments can be evacuated or restricted.		The same should be met from the allotted funds.	met from the allotted funds. Action:- (All Sub-Offices)
AO 36 BRTF, Uttarkashi, Uttranchal	1	Credit and accounting of EL in r/o GREF Personal / officers	EL have been enhanced vide BRDB letter no. BRDB/14/250/2010/GE-1 dt 20/10/13 from 30 to 60 days in r/o GREF officers & personnel in a calendar year. Since as per CCS leave Rule - 26(1) a - credit of EL is afforded half yearly basis of 30 days on 1st Jan & 1st July of each calendar year. This point was also discussed and decided in 3rd CTC held at Jammu vide point 14 (4) as credit of EL in leave A/C will remain the same as earlier leave rule i.e. 300+15 days on 1st Jan & 1st July. But this decision is not acceptable to HQ 36 TF and as per their view EL should be credited (maximum limit of EL + EL during half yearly basis i.e. 300+30 on 1st Jan & 1st July of each calendar year and can avail 60 days EL during that year . In this connection HQ 36 TF letter No. 1101/Gen/278/EL dated 26/11/2013 & 1442 BCC letter no. 1016/S-Docs/ 78/E1A dated 30/11/2013 are enclosed as E-1 & E-2 please. In the opinion of this office EL may be credited half yearly basis on 1st Jan & 1st July of each calendar year @ of 30 days in leave A/C i.e. 300+30. The point needs further clarification.	It was decided in the last CTC Meeting held in March -2013 that : 1. GREF is governed by CCS (Leave) Rules/. 2. Remaining 45 days EL is required to be carried forward to next year. However there is no change in total credit of EL in the account i.e. 300+15 days.	Case is being referred to HQrs office for further clarification & orders, till that time status quo may be maintained.	Case has been forwarded to HQrs office for clarification & orders, till that time status quo may be maintained. Action:- (All Sub-Offices & Main Office AT Section)
	2	Supply of various size of Tyres, Tubes & Flaps Rust	During the online enquiry call for above items, rates are offered by three firms (Copy of CST enclosed) (E-3). During the scrutiny, it is seen that out of twelve items, rate of three items are	Action is required to be taken as per Para 9.9.6 of DPM – 2009 vide which it is clarified that	Agreed with the comments of JCDA (BR) Chandigarh.	Condition for selection of L-1 must be mentioned in

		<p>offered lowest by M/S JK Tyres & Ind. Ltd. And rate of remaining nine items are offered lowest by M/S CEAT Ltd. With prior permission of CE (P) Shivalik vide their No. 80161/Misc./36TF/E8 dated 06/12/2013 (Copy enclosed) (E-4). HQ 36 TF accepted the offer rate of M/S CEAT Ltd. being the lowest price as a whole. If the same were accepted item wise L1 i.e. three items to M/S JK Tyres and nine items to M/S CEAT Ltd. Rs.499959/- expenditure could be saved. In the opinion of this office, the said contract pertained to supply of Tyre & tube, under IAFW-1815 (Z) and as per Para 13.2 of Manual of Contract (MES) (copy enclosed as E-5) under which it is clearly mentioned that any contract related to supply of store and materials can be accepted as a whole or in parts.</p> <p>Please clarify that any contract pertaining to supply of store can be split into two or three parts according to lowest offer price.</p>	<p>– In case any RFP contains a large number of items of spares and it is indicated in the RFP that L1 will be decided based on the package price, the L1 offer should be determined on the basis of the cash outflow for the entire package. After determining L1 in this manner, negotiations should be held with that firm in respect of items for which rates quoted by the firm are higher than those quoted by other vendors. In such cases, negotiation with L1 vendor would have to be done with reference to the lowest bid for that item (items). In case the L1 vendor does not reduce his price reasonably for high value item(s), possibility of concluding a fresh contract by issuing a separate RFP for such items(s) may be considered keeping in view the operational requirements.</p>		<p>the RFP. Action:- (All Sub-Offices)</p>
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AO 45 BRTF, Jodhpur, Rajasthan	1	Payment of GPF Advance by PAO (GREF) PUNE	At present with introduction of project skylark for GPF, Final withdrawals are being paid by PAO (GREF) on receipt of withdrawal request form respective units duly verified by AO TF/ AO (P) . However GPF, Ty Advance is paid by imprest holder as per old practice which is against very basic purpose of e-payment and monthly pay system of GREF Personnel and Officers. It is proposed that GPF Ty Advance should also be paid by PAO (GREF) so that work such as payment to imprest holder and its adjustment, watching the adjustment of GPF debit Schedule etc can be reduced.	Decision to be taken by M.O.	Views of PAO (GREF) can be obtained before arriving at final decision.	Keeping in view the urgency of the advance, the present system may be continued. Action:- (All Sub- Offices)
AO 50 BRTF, Champavat, Uttranchal	1	Audit of Units	It is intimated that Audit of units under the jurisdiction of AO 50 BRTF is pending since October 2010.	It is proposed to form a team by M.O. / JCDA (BR) to bring audit up to date.	JCDA (BR) Chandigarh to look into the matter and may provide necessary manpower to undertake Audit.	JCDA (BR) Chandigarh to look into the matter and may provide necessary manpower to undertake Audit. Action:- (JCDA (BR) Chandigarh)
AO 760 BRTF, Verinag, Jammu & Kashmir	1	Streamlining the demands on account of TA (Permanent Transfer) / LTC	It has been observed that when GREF personnel are posted to TF/Project offices, they prefer claims on account of permanent transfer/LTC etc. to AO/TF where they have joined. However before processing the individual claims, there is a practice to call for the details of advance(s) drawn (if any) from the concerned AO to confirm as to whether any advance or actual amount of advance drawn by the individual/officer. This usually	The countersigning authority to sign the TA/DA claim is solely responsible for genuineness of the claim in accordance with GoI Decision No.(3) under SR 195 of FRSR Part-II Travelling allowance wherein it is stated that	Proposal by AO 760 TF is convincing and can be implemented.	Existing system may be maintained but bill may not be kept pending for want of confirmation from the concerned AO. Action:-

		<p>takes time in informing the concerned AO and waiting for the confirmation from the concerned AO /TF. In most of the cases, reminders are issued and even then confirmation(s) is/are not forthcoming in the meantime, bills/claims are not processed for payment for want of the necessary confirmation of advance/demands.</p> <p>To curb this trend and to ensure timely disposal of permanent transfer TA/LTC claims and clearance of outstanding demands, it is proposed that if feasible, the GREF offices may be instructed through HQrs DGBR to approach the concerned AO to vet the Movement Order with reference to advances/demands outstanding and to certify/ note the amount of demand/ advances or nil demand (as the case may be) duly signed/stamped by AO (P) /TF on MOVEMENT ORDER itself in the relevant portion of the Movement Order at the time of issue of move order or relieving of the individual as copy of movement order is required to be submitted along with the permanent transfer TA claim. This will avoid delay in processing/ passing of the permanent transfer claims/bills in respect of GREF personnel and thus ensuring timely adjustment/ clearance of outstanding TA/LTC advances or demands.</p>	<p>it is equally the responsibility of the Controlling Officer to ensure at the time the bills are countersigned by him that no information relating to the claim is suppressed.</p>		(All Sub-Offices)	
	2	Payment of Legal Counsel Fee Bills	In this connection it may intimated that legal counsel fee bills towards fee payable to various standing panel counsels in various High Courts/ CAT etc. are being paid to	As per prevailing practice in other PCDA / CDA offices, TDS/ Service Tax is not being	TDS is required to be deducted from the counsel	TDS is required to be deducted from the counsel fee

			concerned counsels/ Advocates. However, it is not clear whether any services tax/TDS etc. is recoverable in such bills/ claims. The same needs to be clarified to enable proper regulation of such bills claims.	deducted. However M.O. may take a view on the same.	fee bills of the counsels.	bills of the counsels. Action:- (All Sub-Offices)
	3	Issue of Govt. stores (Bitumen) to contractor under schedule –“B” stores	A point was raised by this office in the CTC Meeting 2011-12 for promulgating ban on issue of bitumen to contractors for various bituminous works through Schedule "B" stores on USR, keeping in view, the huge variation of rates from location to location and to avoid procurement of bulk quantities of bitumen in advance by the department thus leading to blocking of Govt. money/budget and the need for procuring bitumen by contractors themselves. It was also proposed that bitumen should be procured by the department for departmental works only. A statement of case in this regard was forwarded to AO (P) Beacon/ JCDA (BR) Chandigarh vide our letter no. A/760TF/74/CTC meeting dated 23/01/2013. Further progress/ decision in the case is still awaited.	SOC has already been forwarded to Main Office vide AO(P) Beacon letter No. ABC/157/Conf/CTC/11-12/BCN, dated 07/04/13. It has also been intimated telephonically by Dy. CDA (P) Beacon that the issue was clarified by PCDA (BR).	This issue was discussed in last meeting and it was decided to maintain status quo. Issue of Bitumen to contractor under Sch B stores has been considered keeping in view the far flung areas of Border Roads. There also does not seem any undue benefit to the contractor.	Status quo to be maintained. Action:- (All Sub-Offices)
AO 762 BRTF, Kargil, Jammu & Kashmir	1	Non adjustment of MRO	During payment of one of the Hand -Receipt for payment of unpaid wages, it has come to the notice of this office that the unpaid wages deposited on MRO could not adjusted due to non-furnishing of original MRO by the concerned unit through the HQrs Task Force	Issue is not clear. Not recommended by this office for inclusion in the Agenda of CTC.	AO TF/Project should reconcile the cash assignment cash book on	AO TF/Project should reconcile the cash assignment cash book on

			to this office for adjustment through transfer entry but kept filed in the files of the concerned unit and not only remained un-adjusted for a long period but also resulted in delay in the payment of Hand-Receipt and subsequently increase in complaints from the CPL's. Suitable directions are required to be issued at the higher level to all the TFs to streamline the prescribed procedure.		monthly basis and call for the wanting MRO's not received for adjustment before closing the cash book.	monthly basis and call for the wanting MRO's not received for adjustment before closing the cash book. Action:- (All Sub-Offices)
2	Clearance of TA/DA Demand		Whenever any GREF personnel transferred from one TF to another TF a requisition for TA/DA advance is submitted to the AO TF for pre audit before payment and intimation of demand to the concerned AOTF where he has been posted. In some cases, it is noticed that the TF Unit Formation to which he was initially directed to report for duty is changed and a fresh movement order issued to him with direction to report to some other TF unit formation due to unknown reasons. Whereas not only the intimation regarding change in the name of new TF of posting is furnished to the AO TF from where he has drawn TA/DA advance but also the amount of TA/DA advance is not mentioned on the fresh movement order or shown as NIL. Non-intimation regarding change in the name of new TF of posting to the AOTF from where he has drawn TA/DA advance and to the AO TF where he was initially directed to report for duty, the demand of TA/DA advance recorded in the demand register of the AOTF where it was initially intimated stands outstanding for		Proposal can be deliberated upon.	A letter to be written to HQrs DGBR for intimating the Accounts Office regarding change/diversion of place of posting to Accounts Office. PCDA (BR) directed PAO (GREF) to forward draft in this regard. Action: (Main Office, Audit Section & PAO (GREF) Pune.)

			long period and settled after repeated correspondences amongst the three offices of AO TF involved. In this context, it is suggested that the matter may be taken up with the DGBR for issue of necessary directions to the Commanders of all TFs making mandatory to issue a copy of the fresh movement order duly endorsing the amount of TA/DA Advance to all the offices of the concerned AO TF similarly the same difficulty is felt to know the amount and period of ration money drawn by the individual from his previous unit.			
	3	Blockage of public money due to delay in relieving on Permanent Transfer	While transfers on permanent postings from one unit to another unit GREF officers and personnel are entitled for TA/DA advance which are being authorised to the effected individuals and demand thereof is intimated to the concerned AO TF which are being adjusted on joining in the new unit in due course of time. In some case, after paying TA/DA advance to the individual he is not relieved for a long period in some cases more than one year, but the advance paid to individual is not got deposited from him which has resulted in blockage of public money for a long period i.e the period of delay in relieving plus one year authorised for submission of final TA/DA claim after joining the new office. It may be suggested that TA/DA advance paid to the individual on his permanent posting should be withdrawn in the light of anticipated delay in relieving of the concerned individual.	Can be dealt with locally with the Commander TF.	A monthly report may be called from T.F. for relief of the employees during the month. In case an individual who has drawn advance is not relieved within two months, his recovery may be intimated to PAO (GREF) Pune.	A monthly report may be called from T.F. for relief of the employees during the month. In case an individual who has drawn advance is not relieved within two months, his recovery may be intimated to PAO (GREF) Pune. Action:- (All Sub-Offices)

	4	Commutation of one kind of leave in to another	<p>As per Rule -10 of CCS Leave Rules, "at the request of a Government servant the authority which granted him leave may commute it retrospectively into leave of a different kind which was due and admissible to him at the time the leave was granted, but the Government servant cannot claim such commutation as a matter of right provided that no such request shall be considered unless received by such authority, or any other authority designated in this behalf, within a period of 30 days of the concerned Government servant joining his duty on the expiry of the relevant spell of leave availed of by him".</p> <p>During pre-audit of Ration Claims of the GREF Officers and Personnel, it is noticed that DO Part II orders are being issued for change in the kind of leave already sanctioned after a gap of two or more months and in some cases nine and ten months with the intention to give some benefit to the concerned GREF Officer or personnel. This common irregularity needs to be addressed at an appropriate level.</p>	No interference is required by this office. The AO TF is to ensure adherence of Rules and time period for communication of one kind of leave with another. Rule-10 of CCS (Leave) Rules may be complied.	AO may point out the irregularities.	The AO TF is to ensure adherence of Rules and time period for communication of one kind of leave with another. Rule-10 of CCS (Leave) Rules may be complied. Action:- (All Sub-Offices
	5	Combination of RH Holiday	Similarly, Govt. of Decision No. 02 circulated vide G.I. M.H.A. OM No. 20/37/60-Pub.1 dated 7th October 1960 stipulates that Restricted Holiday (RH) can be prefixed or suffixed to regular leave or Casual Leave. However, cases have come to the notice of this office that RH is being granted in between the leave of other kinds sanctioned to the GREF Officers and Personnel which is	In terms of CGDA Delhi Cantt letter no. An/xiv/19404/leave matters /vol.-ii dated 19/11/2012 with reference to provisions laid down under GOI decision no. 2 read with rule 22 and rule 11 of	Agreed with the comments of JCDA(BR) Chandigarh.	As per CCS (Leave Rules) (a) RH can be mid fixed between CL. (b) RH cannot be mid fixed / sandwiched between two

			<p>irregular and needs to be addressed at an appropriate level.</p> <p><i>The above mentioned points have been brought to the knowledge of the Chief Engineer (Project) Vijayak, C/o 56 APO and Commander, 762 BRTF, C/o 56 APO and their views and action taken report from the both authorities is still awaited and the same will be communicated to your office on receipt by this office.</i></p>	<p>CCS (Leave) rules- (a) RH can be mid fixed between CL. (b) RH cannot be mid fixed / sandwiched between two spells of EL but can only be prefixed / suffixed.</p>		<p>spells of EL but can only be prefixed / suffixed</p> <p>Action:- (All Sub-Offices)</p>
<p>AO (P) BEACON, Srinagar, J&K</p>	1	<p>Payment of Ration Money by PAO (GREF) Pune</p>	<p>The offices of the AO (P) and AO TF are presently dealing with the payment of ration money bills in respect of GREF Officers and personnel for the period they proceed on leave at the rates of ration money published by the Govt. of India from time to time. It has however been experienced that the majority of man power is utilized in payment of ration money bills. The frequency of leave availed by the GREF personnel is also high with the enhancement of leave entitlement to GREF personnel vide Govt. of India Min. of Road Transport and Highways BRDB letter no. BRDB/14/256/2010/GE-1 dated 20/10/2011 under with the CL has been increased form twelve days to fifteen day and EL from 30 days to 60 days in a calendar year. As the payment of ration money is made on the authority of DO Part II order published by the concerned Units, it is proposed that the element of payment of ration money may be entrusted to the PAO GREF and the ration money is a part of pay and allowances as is being done in the case of PBORs in the Army and this work can be better monitored in the</p>	<p>It was decided in last CTC Meeting held in March – 2013 that PAO GREF is already hard pressed with the work load hence, Ration Money may be continued to be paid AO (P) /TF. Status quo be maintained. Furthermore, in the opinion of this office the proposal requires further consideration.</p>	<p>Comments of PAO (GREF) can be obtained w.r.t difficulties faced in adjusting Ration Money in IRLA on the basis of DO II. For payment of leave ration allowance procedure can be obtained from Army regional Command.</p>	<p>AO(P) Beacon may send a SOC through JCDA (BR) Chandigarh to take up the matter with HQ DGBR by Main Office. Till such time one consolidated Ration money bill per month may be called for. Action:- (AO (P) Beacon, JCDA (BR) Chandigarh & Main Office Audit Section)</p>

			<p>office of PAO in stead payment by local office as all other factors of pay and allowance like TPT, HRA, CEA are regulated and paid by the PAO Gref on the authority of DO Pt II order.</p> <p>It may however be pointed out that main hindrance in payment of ration money by the PAO GREF is only because the ration money is not a regular factor/ allowance but admissible only for the leave period. In this connection it is also proposed that a case may be taken up with the HQ DGBR/ BRDB for getting the monthly rate of ration allowance sanctioned to the GREF personnel on the analogy of PBORs. This can be considered by the Govt. as leave and ration entitlement in respect of GREF personnel is now at par with the Army Personnel. This would result into saving of lot of man power and the problem of shortage of staff in the department can be made good so some extent.</p>			
	2	Financial concurrence and sanction of RAEs	<p>The attention is invited to HQ DGBR Letter no. 24228 / DGBR /GEN / PI / 99 / E8 date 27/06/2012 (copy enclosed) under which the guidelines for determining the CFA for according the financial concurrence and sanction of RAEs has been issued. Para 2 of the above letter stipulates that when an AA involves conclusion of number of contracts and in the event of the tendered cost for an item or items of work exceeding their corresponding AA amount by more than 10%</p>			<p>AO (P) Beacon may send the complete case to Main Office through JCDA (BR) Chandigarh for examination and orders. Action:- (AO (P))</p>

		<p>(tolerance limit) and also if there is no prospect of saving on other items of work, the case will be submitted to the CFA along with a statement of financial concurrence (FC) to enable the Engineering Authority to conclude the contract. The statement of case will also include revised estimates for part/parts of the work covered in the tender. The financial concurrence will be accorded as elaborated below :-</p> <p>(a) where the L-1 cost falls within the tolerance limit of 10 % of AA, no FC would be required to be accorded and the CFA would be competent to conclude the contract.</p> <p>(b) Where the L1 cost is found to be between 10% to 20 % of the AA sum, as long as revised amount remains within the powers of the CFA, FC would be accorded by the authority.</p> <p>(c) However where the L1 amount exceeds 20 % of the AA amount, even in the event of the revised amount falling within the power of a particular CFA (i.e. CEs) these shall invariably be referred to the DGBR for accord of the requisite FC before the contract is concluded by the lower CFA (CEs) . Similarly, Para 4 of above letter deals with the necessity of RAA or otherwise. In this connection a doubt is arisen as to how the lower CFA can accept the contract where L1 amount works out to be more than between 10% to 20 % of the AA sum which reflects that the proposed liability as result of conclusion of contract is going to exceed the tolerance limit of 10 % of AA and so is in the</p>			<p>Beacon, JCDA (BR) Chandigarh & Main Office Audit Section)</p>
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			<p>case of amount of L1 exceeding the 20% of AA amount.</p> <p>The above issue needs to be deliberated in the CTC for necessary clarification and guidance of the sub offices. It is however seen that above letter has not been issued by HQ DGBR in consultation either with IFA (BR) or PCDA (BR).</p>			
	3	Time barred sanction on account of payment of counsel fee bills	<p>The detailed scheme containing terms and conditions for the engagement of standing/ Addl. Standing Govt counsel on behalf of Govt. of India in respect of different Courts and dealing with Counsel Fee bills is laid down in the Min of Law, Justice and Co. Affairs letter no. 27 (ii)99-Judl dated 24/09/1999 further partially modified vide Min of Legal, Justice and Company Affairs letter no. 27 (25)/2011-Judl dated 01/09/2011 and No. F.No. 26(I)/2011-Judl dated 01/09/2011 for lower Courts and High Courts respectively. Para 8 of Min. of Law, Justice and Company Affairs Department of Legal Affairs letter dated 24/09/1999 stipulates that the counsel shall submit his fee bills within three month from the date of which the fee has accrued. Further vide Para 9 of the ibid letter it has it has been clarified that that in the event of any doubt of difference regarding the fees, the fees determined by the Secretary, Department of Legal Affairs, Min of Law, Justice and CO Affairs shall be final and binding. He may be any order in writing, relax any of the provisions contained in the scheme. Accordingly, in the case of time barred counsel fee bills the sanction of Secretary</p>	<p>This office is of the view that we should admit the time-barred sanction issued by the MORT & Highways.</p>	<p>Sanction is accorded by GOI. Secretary BRDB duly concurred by MOD (Fin/BR). Hence no further clarification by this office is required.</p>	<p>Sanction is accorded by GOI. Secretary BRDB duly concurred by MOD (Fin/BR). Hence no further clarification by this office is required. Action:- (All Sub-Offices)</p>

			<p>Department of Legal Affairs, Ministry of Law, Justice & Co Affairs is being asked under the provisions of above Govt. letter and audit report by the main office is also be rendered to obtain the sanction of Secretary Department of Legal Affairs, Ministry of Law, Justice & Co Affairs, in this connection MO letter no. AT/BR/125/AR/Vol-III dated 05/09/2013 pertaining to Counsel fee bill for Rs. 11175/- from Counsel Shri Jibu P Thomas, Advocate CGSC in the case entitled Sh. Prakash V/s UOI and others in the Hon'ble Court of Kerala at Ernakulum refers but the time barred sanction is being issued by the Secretary BRDB Govt. of India Min. of Road Transport and Highways. In this regard GOI MORTH letter no. BRDB/10/1166/2009/GE-I dated 24/10/2013 issued with the concurrence of MOD (Fin/BR) pertaining above case refers. Hence it is a point of doubt if we should admit the time barred sanction issued by the MORTH or should we invariably insist on the sanction of Secretary Department of Legal Affairs, Ministry of Law, Justice & Co Affairs as per the audit report rendered by Accounts Office and MO as well.</p>			
<p>AO (P) CHETAK, Bikaner, Rajasthan</p>	1	<p>Deduction of EL of on A/c of EOL</p>	<p>As per new rule, leave of GREF personnel/officers has been enhanced from 30 day to 60 days a year. Earlier for EOL period EL & 1/10 of EOL was being deducted from leave account. But PAO GREF vide his letter No. PAO/GREF/LG-2/TS/Ex/GS-154479H dated 08/11/2013 has asked this office to deduct 2/10 of EL from leave account for EOL period because of enhancement of EL from 30 days</p>	<p>Main Office to clarify the issue.</p>	<p>Status quo may be maintained as this office has asked DGBR to take up the matter with DoPT through BRDB as it</p>	<p>Status quo may be maintained till receipt of clarification from DoPT. Action:- (All Sub-Offices)</p>

			to 60 days. Whether direction given by PAO (GREF) has the approval of PCDA (BR) or not may kindly be clarified.		involves interpretation of Rule .	
	2	Admissibility of Medical Claim when individuals take discharge from hospital at own request	<p>Claim on a/c of reimbursement of medical expenses where individual has taken discharge from Park Hospital Gurgaon at his own request and took admission in other hospital (Apollo hospital Delhi) and again took discharge from that hospital in some other hospital & submitted claims from these two hospitals amounting to lakhs of rupees. As per CS (MA) rules Appendix VIII I (2), patient should get his discharge from hospital only when hospital authorities discharge him.</p> <p>Points of Doubts : Whether claim on a/c of medical reimbursement where individual has taken discharge from Pvt. hospital (Empanelled) at his own request can be admitted for payment.</p>	<p>The case may be dealt with as per Appendix VIII Para 5 of CS (MA) Rules 1944. However, Statement of Case has been called for from AO (P) Chetak. When treatment had in recognized hospital without following the procedure: - Instances have also been noticed where treatment in emergencies has been obtained in hospitals recognized either under the CS (MA) Rules, 1944, or under the Central Government Health Scheme even though they had not been formally referred by the Authorised Medical Attendant. In such cases, where in emergencies, treatment is obtained in hospitals recognized under the Central Government Health Scheme or under the CS (MA) Rules, 1944, even though the</p>	<p>Full facts of the case may be forwarded to M.O. through JCDA (BR) Chandigarh for arriving at a decision.</p>	<p>AO (P) Chetak may send the complete case to Main Office through JCDA (BR) Chandigarh for examination and orders.</p> <p>Action:- (AO (P) Chetak, JCDA (BR) Chandigarh & Main Office Audit Section)</p>

				procedure prescribed therefore had not been followed the reimbursement may be allowed in full in accordance with the rates as approved under the CS (MA) Rules, 1944, or under the Central Government Health Scheme.			
AO (P) SAMPARK, Jammu, J&K	1	Payment Counsel Bill	of Fee	<p>1. In terms of GOI Min of Law, justice & Company Affairs, Deptt of legal Affairs Judicial Section letter No. F.No. 26 (I)/99-Judl dated 24/09/1999(Annexure-VI) Sr. No. XIII General (d) identical cases sub Para (10) " where two or more cases (but not more than 10 cases) involving substantially identical question of law or facts, any one of such cases will be treated as a main case & the others as connected cases & Counsel shall be paid the full fee in main case & Rs. 150/- in each of the connected case" amended vide GOI Min of Law & Justice. Deptt of Legal Affairs Judicial Section letter no. 1st Sept 2011 Sr. no. 11 Fee for identical cases - Full fee in the 1st case & Rs. 500/- in per suit for connected cases (Max 03cases) whereas one of the CGSC has demanded full fee for each connected case for effective hearing in respect of 08 individuals for the same date. His claim was restricted accordingly but he refused to accept the claim & threatened not to appear for GREF Deptt in future (case has already been forwarded for clarification & copy is also enclosed).</p>	<p>The matter has already been forwarded to M.O. by JCDA (BR) Chandigarh vide BR/I/Adm./Misc. dated 06/01/2014 for advice. This office agrees with the opinion of AO (P) Sampark to admit the advocate's bill for full fee for 1st one and Rs. 500/- for others (maximum three) in terms of Min of Law, Justice and Company Affairs letter no. F. No. 27 (25) /2011-Judl dated 01/09/2011.</p>	<p>This office agrees with the views expressed by JCDA (BR) Chandigarh.</p>	<p>The matter is under examination in Main Office. Necessary directives will follow. Action: Main Office Audit Section)</p>

			<p>2. Moreover, Min of Law ibid letter dated 24/09/1999 Sr. No. XIII (d) (12) stipulates that " the fee will be payable in two stages Firstly, 1/3rd fee after substantial action has been taken i.e. first stage and secondly the remaining 2/3 fee after the case has been decided i.e. 2nd stage" whereas the Counsels are also claiming separate fee for effective hearing in addition to the above mentioned fee.</p>			
2	Arrangement of accommodation for officers / staff nominated to attend training course at JCDA (BR) Chandigarh	<p>Problem is being faced by the staff nominated to attend training course at Chandigarh, particularly by the Ladies Staff as no hotel/ Inn at Chandigarh provides room to single lady/ladies without family. So keeping in view the safety and security of ladies, suitable accommodation for them may be got booked in the JCDA (BR) complex where they can stay safely during training period. Moreover, a list of registered hotels with economical rates located nearby the JCDA Complex may also be provided for the convenience of male members so that in case of non-availability of suitable accommodation in the complex they can stay in these hotels.</p>	<p>Accommodation for lady participants is being arranged in GREF Complex whenever prior intimation of their participation is received. It is pertinent to mention that in past when accommodation was booked, lady participants did not stay in Govt accommodation.</p>	The issue stands sorted out.	Matter stands closed.	
3	TA/DA Claim in r/o GREF Officers on Ty. Duty to DGBR	<p>This office issued a letter to HQ CE (P) Sampark to apprise all its officers to obtain Non-availability certificate from HQ DGBR in case they stay in hotel in place of Officers Mess while on Ty duty to HQ DGBR. GREF Officers are showing their resentment on this issue and stating that Govt has authorised them to stay in hotel & their entitlement is being denied by AO office.</p>	<p>Action may be taken in accordance with GOI MoF, Deptt of Exp letter F.No. 7(1)/ E. Coord./2008 dated 1/10/2008 which states that officers may preferably stay in Circuit Houses /Guest</p>	Agreed with the views of JCDA (BR) Chandigarh.	The officers can not be forced to obtain non availability certificate from HQ DGBR. The officers can stay at	

			<i>Clarification is, therefore, sought for whether our intention on the issue holds good or otherwise.</i>	Houses/ Inspection Bungalows / Messes etc. if they are available.		hotel as per their entitlement. Action:- (All Sub-Offices)
AO STF HIRAK, Champawat, Uttanchal	1	Transportation of personal effect on transfer from NE Region to outside of NE Region	As per Govt. of India order VII (i) under rule 116 of FRSR Part II (TA) that in case the family accompanies the Govt servant on transfer, the Govt servant will be entitled to existing admissible TA including the cost of transportation of the admissible weight of personal effects according to grade to which the officer belongs, irrespective of weight of luggage actually carried. However, it is not clear whether the payment of luggage actually carried needs verification of luggage receipts or not production of luggage receipt?	Refer CGDA letter no. AT/IV/4450-VI dated 27/08/87 wherein it was clarified that charges for transportation of personal effect can be admitted without production of receipt, if the family of the Govt servant accompanied him on transfer. The claim is only required to be supported with documentry proof of movement of the family.	Since the matter has been clarified by CGDA office, hence no further clarification by this office is required.	Matter stands closed.

AGENDA POINTS FOR CONFERENCE CUM CTC MEETING 2014 IN RESPECT OF PAO (GREF) PUNE

Name of the Office	Sl No	Agenda Point in brief	Points in Detail	Remarks of Main Office	Decision taken at the CTC Meeting
PAO GREF	1	CEA Claims	At present CEA claims are being passed by PAO (GREF), Pune. As the service profile / service books are not available in this office, it is difficult for this office to ensure in audit that the individual does not claim for more than two children. More over enormous number of DOLs are received on account of CEA. With the shortage of staff it is difficult for this office to process and authorize large number of DOs on account of CEA. It is therefore suggested that the feasibility of admitting CEA claims by AO Offices and forwarding of nominal roll to this office for crediting the same in the IRLA may please be re-examined.	The proposal is agreed in principle. However modus operandi may be worked out at Main Office for issue of guidelines.	CEA claims can be admitted at AO TF/AO (P) level and a nominal roll for payment on account of CEA can be forwarded to PAO (GREF) on monthly basis. A proposal in this regard can be sent to HQ DGBR for implementation of the revise procedure from next financial year. Action:- (All Sub-Offices & Main Office Audit Section)
PAO GREF	2	Honorarium to guest lecturers	Quite often the officers of this office are imparting training to the officers/staff of GREF centre whenever any course is conducted at	The matter was discussed during the last CTC meeting and it was decided that PAO	The matter regarding grant of honorarium may be taken up by

			<p>GREF centre. But no honorarium is paid to them. A proposal has already been sent to PCDA (BR) vide वे.ल.का /ग्रेफ/प्रशा / dated 30.10.2013 No reply so far has been "received in this regard.</p>	<p>(GREF) may send SOC giving details of the training being imparted to GREF Centre for taking up the matter with HQ DGBR for payment of honorarium.</p>	<p>PAO (GREF) with GREF Centre Pune as honorarium is required to be paid by DGBR.</p> <p>Action : (PAO (GREF) Pune)</p>
PAO GREF	3		<p>Posting order in r /0 Shri. Pratap Gogoi, AAO of 23BRTF C/O 99APO who stands posted to this office vide M.O. letter no. AN/I/77/Gen/Vol-X dated 30/05/2012 has neither been implemented or any intimation regarding his relieving has been received in this office till date. CDA (BR) Guwahati to give suitable instruction to 0/0 The AO 23BRTF for implementation of posting order. As against the authorized strength of 22AAOs, 12AAOs only have been posted resulting in 55% deficiency. Smt. A.S. Srilatha Srinivas who has been posted to this office on promotion as AO from CDA (R&D), Hyderabad vide CGDA letter no. AN/II/2151/2013- 14/2 dated 09/ 12/2013 has neither reported nor any intimation received. Even if she report there is deficiency of 1AO/SAO on manual side.</p>	<p>Shri Pratap Gogoi, AAO could not be relieved in absence of AO in that office. Since AO has now joined, Further orders will be issued.</p>	<p>Shri Pradip Ghosh, AAO of UA LCDGBR stands posted in place of Shri Pratap Gogoi, AAO.</p> <p>CDA (R&D), Hyderabad has been requested vide Main office letter No. AN/I/017/Prom/AAO to AO/ Vol.I dated 22.01.14 to relieve Smt. A.S. Srilatha Srinivas, AAO immediately.</p>
PAO GREF	4	Clearance of suspense head	<p>As intimated vide Main Office letter no.A/I/P& A/00/20/74/Vol-III dt.27/08/2013 a sum of Rs.68.48 Cores is lying outstanding in the Suspense Head 00/020/74 since long. To sort out</p>	<p>AOs TF are being instructed to download monthly pay summary and promptly adjust the same. While confirming the</p>	<p>AO (P)/AO TF while confirming the adjustment of suspense head</p>

			<p>the non clearance of the head 00/002/74, a special drive has been taken with reference to the SAO Summary for the month of 08/2013 by this office and it has been observed that a numbers of Accounts Offices (BRTF) have not re-adjusted/ cleared the SAO Summary Accounts (amount booked to the Suspense Head 00/020/74).</p> <p>For instance some of the such cases are appended below:</p> <p>A sum of Rs. 28377410/- has been booked to the head 00/020/74 for the month of 08/2013 on account of Pay and Allowances in respect of 48 BRTF and Allied units, but the same has not been liquidated. Further, in the case of 756 BRTF, it is observed that the amount on account of Pay & Allowances in respect of 756 BRTF and Allied Units booked to the head 00/020/74 with effect from 03/2013 till date, SAO's Summary Accounts have not been adjusted/ cleared till date.</p> <p>It has also been observed that the actual amount booked to the Suspense Head 00/020/74 has not been cleared fully by the respective Accounts Offices. At present, after sending the Monthly Summary of Accounts, the responsibility of PAO end. There is no Control Mechanism on the</p>	<p>adjustment of Suspense Head 08/020/74 to Main office, AO (P)/ AO TF may endorsed a copy to PAO (GREF) for reconciliation of the same by PAO (GREF).</p>	<p>00/020/74 to Main Office may endorse a copy to PAO (GREF) for reconciliation of the same by PAO (GREF).</p> <p>Action:- (All Sub-Offices)</p>
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			part of PAO GREF to monitor whether the SAO Accounts, i.e. the amount booked to the head 00/020/74 has been readjusted/ cleared by the concerned AO(P) / AO(TF) or not. This has entirely been monitored by Main Office. Therefore, it is proposed to forward a copy of the confirmation given by AO(P) / AO(TF) to Main Office endorsing copy to PAO GREF with the details of readjusted amount.		
PAO GREF	5	E-mail ids of AO (TF) offices	Presently summary of accounts are being forwarded to concerned AO(TF) through e-mail. Some summary of accounts bounce due to wrong e-mail ID/inactive email ID. Hence AOs (TF) may please be advised to Intimate / update PAO (GREF) about e-mail IDs.	EDP of Main Office has been instructed to do the needful.	Applications for E-mail ids on NIC server of all offices under PCDA (BR) Organization have been forwarded to HQrs Office. The Ids shall be made available on receipt of the same. Action:- (Main Office EDP Section)

PAO GREF	6	Wrong recovery of TA/DA.	It is seen that AO(TF) after paying TA/DA advance to GREF officers /personnel, the intimation of recovery is forwarded to other AOs(TF), without verifying the records regarding whose jurisdiction the concerned individual has been transferred. Afterward the long outstanding advances are intimated to PAO (GREF). Which results in receipts of complaints from affected individuals and later on cancellation memos are issued by AO who has originally intimated the recovery. To set right the transaction a lot of correspondences are involved. So it is proposed that before intimating the recovery of TA/DA, the advance paying AO may verify the adjustment details from the AO under whose jurisdiction individual has been transferred to avoid the discrepancy at a later stage.	AOs TF are advised to be more careful while forwarding demand to the new AO office so that unnecessary correspondence is avoided.	AOs TF are advised to be more careful while forwarding demand to the new AO office so that unnecessary correspondence is avoided. Action:- (All Sub-Offices)
PAO GREF	7	Acknowledgement of SAO Accounts	It is seen that AO (TF) are not forwarding the acknowledgement in token of receipt of summary of accounts. In this connection it is added that the summary of accounts of each project are now being sent to them through e-mail every month after the closing of pay account.	It is the duty of AO (P)/TF to receive the monthly pay summary for prompt adjustment and intimate the TE No & month of adjustment.	The monthly pay summary may be downloaded for prompt adjustment and the TE No & month of adjustment be intimated to PAO (GREF). Action:- (All Sub-Offices)

**AGENDA POINTS FOR CONFERENCE CUM CTC MEETING 2014 IN RESPECT OF
CDA (BR) GUWAHATI AND ITS SUB-OFFICES**

Name of the Office	Sl No	Agenda Point	Remarks of Main Office	Decision taken at the CTC Meeting
CDA (BR), Guwahati, Assam	1	<p><u>Frequency of In-House training:</u> - As per annual training calendar 2013-14 this office is entrusted with the responsibility to conduct 09 nos of In-House training w.e.f. May, 2013 to February, 2014. on an average 15 participants are nominated to each training course. While formulating / nominating In-House training programme, the following elements are considered as far as possible: -</p> <p>i) The training is scheduled on 2nd/3rd week in a month so that important office works at the end of the month are not hampered.</p> <p>ii) Participants nominated for In-House training are not detailed in Local Audit/ Ty. Duty.</p> <p>iii) Training Hall of CDA Guwahati is available as this office uses the same for imparting training.</p> <p>iv) Adequate number of staff are present in the concerned office wherefrom staff is detailed.</p> <p>The entire nomination process gets a set back when any</p>	This aspect will be kept in view while formulating the in House Training Programme for the ensuing financial year. However the training programme is forwarded to HQrs office for approval wherein they either add or delete the training calendar as per functional requirement.	While formulating the training programme for 2014-15 the number of In-house training shall be reduced accordingly. Action : (Main Office Inspection section)

		one of the above points is not in conformity with each other. Therefore it was suggested in the last CTC meeting to reduce In-House training by at least 25%. The proposal was agreed in principle by Main Office; however no reduction in In-House training has been affected till date. The matter may kindly be examined at Main Office.		
CDA (BR), Guwahati, Assam	2	<u>Provide additional AO at CDA (BR) Guwahati:</u> - After retirement of Shri D.D. Sharma, Ex-SAO, the office of the CDA (BR) Guwahati is having only one Accounts Officer. Considering the volume of work, it is absolutely essential to have at least another Accounts Officer having Border Roads experience to be posted in this office. In this regard this office D.O. No: BR/367/Trans-Posting/XLIII dated 26/12/2012 refers.	(a) The Authorized strength of AO /SAO in CDA (BR) Guwahati is one, hence HQrs office can not be requested for additional AO.	The matter stands closed.
CDA (BR), Guwahati, Assam	3	<u>Office Automation:</u> - PCDA (BR) New Delhi vide their letter No: EDP/601/OA/SBICMP dated 28/10/2013 instructed this office including JCDA (BR) Chandigarh & PAO (GREF) to implement Cash Management Product (CMP) as introduced by HQrs. Office. in this connection it is intimated that OA system has not been introduced in this office till date. As such it is proposed to develop the suitable module of Software for OA system compatible with the functional requirement of CDA (BR) Guwahati as well as JCDA (BR) Chandigarh and provided accordingly so as to implement the CMP at an early date.	Suitable software shall be provided through which SBI CMP module can also be implemented.	Necessary support for implementation of SBI CMP Module shall be provided. Action : (Main Office EDP Section, CDA (BR) Guwahati & JCDA (BR) Chandigarh)

CDA (BR), Guwahati, Assam	4	<p><u>Post Audit of Paid Vouchers of AO (P)s:</u> - in the present system, AO TF submits paid vouchers along with cash book to the concerned AO (P) for post audit on monthly basis, while in case of AO (P) similar exercise is not done anywhere in our organisation. It is felt that post audit of Paid vouchers in respect of AO (P) may also be carried out either in CDA (BR) Guwahati/ PCDA (BR) New Delhi.</p> <p>The issue was raised in the CTC meeting held at Guwahati on 15th & 16th December, 2011. After discussion it was decided and directed to CDA (BR) Guwahati to initiate the case through a statement of case indicating pros and cons of post audit of paid vouchers of AO (P)s. Accordingly, a statement of case was prepared by this office and submitted to Main Office vide letter No: BR/378/CTC/Vol-VI dated 08/06/2012 but decision still awaited from Main Office.</p>	Post Audit of the Project offices by the zonal officers may be implemented from the next financial year.	Post Audit of the Project offices by the zonal officers may be implemented from the next financial year. Action : (CDA (BR) Guwahati, JCDA (BR) Chandigarh, PAO (GREF) Pune, AO Gref Centre & All AO Projects)
CDA (BR), Guwahati, Assam	5	<p><u>Delegation of Power to attach staff in Sub-offices:</u> - in the present staff strength scenario wherein some of the sub-offices under the jurisdiction of this office are thinly manned, it becomes at times imperative to attach staff to those sub-offices which are practically devoid of any posted staff or are facing acute shortage of staff. In this regard, example of AO 761 BRTF is cited, where presently 01 staff has been posted as on date. To ease out the situation, it is imperative to attach staff from the nearby offices having reasonable staff</p>	Agreed in principle. Formal orders delegating powers to CDA (BR) Guwahati & JCDA (BR) Chandigarh will be issued soon.	Agreed in principle. Formal orders delegating powers to CDA (BR) Guwahati & JCDA (BR) Chandigarh will be issued

	<p>strength. Therefore, to efficiently run the office business it is proposed to delegate powers to attach staffs/ AAOs in sub-offices under the jurisdiction of this office to meet contingencies.</p> <p>The issue was raised in the CTC meeting 2012 held in Guwahati and it was agreed in principle by the Hon'ble PCDA stating that formal orders delegating powers to the CDA (BR) Guwahati as proposed will be issued. But, the order has not yet been issued by M.O. PCDA (BR).</p>		<p>shortly.</p> <p>Action : (Main Office, AN-I)</p>
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Name of the Office	Sl. No	Agenda Point	View of the CDA (BR) Guwahati	Remarks of Main Office	Decision taken at the CTC Meeting
AO 46 BRITF, Port Blair, Andaman & Nicobar Islands	1	Permission may be granted to draw advances locally under prior intimation to CDA (BR) Guwahati in respect of Emergency Sea Passage Concession cases (which is peculiar to North Eastern Region) since the journey has to be undertaken urgently and sufficient time will not be available to send requisition to CDA (BR) Guwahati and getting them passed. The local AO may be authorized to pay the advance in Emergency Sea Passage cases after taking an undertaking from the individual to repay immediately in cash in case of	The existing procedure may be continued.	The status quo may be maintained as it is not feasible to delegate such powers to the Officer-In-charge sub offices.	Agreed as proposed by AO 46 BRTF provided information is given to CDA (BR) Guwahati and sanction obtained by FAX.

		wrong/ over payment.			Action : (CDA (BR) Guwahati & AO 46 BRITF)
AO (P) Swastik, Gangtok, Sikkim	2	<p>Proposals are received time to time from HQ CE (P) Swastik for procurement of steel (Cat'B' constructional stores) on single tender basis from Steel Authority of India Ltd (A Govt. of India Enterprise) Siliguri in respect of TMT Steel of different diameters submitted for IFA's concurrence.</p> <p>As per Rule 154 (ii) GFR, procurement from single source may be resorted to in case of emergency subject to approval of competent authority. Concurrence has been accorded accordingly. But executive authorities insisted that since SAIL is a PSU and therefore enjoys privileges like AIR INDIA for special consideration. As such, condition stipulated under Rule 154 (ii) GFR should not be insisted upon.</p> <p>In this connection it stated that no Govt. instruction/ order/ authority is on record of this office authorizing SAIL for special consideration in procurement of its products. As per considered view of this office, SAIL should be treated like any other firm whether it is public or private one and should complete withy all other eligible firm in a fair and transparent manner as per CVC's guidelines</p> <p>In view of the above it is requested to issue necessary</p>	<p>The issue may be examined by M.O. PCDA (BR) New Delhi and suitable guidelines may be issued to all concerned. Further, in this connection it is also stated that the issue has already been refered to PCDA (BR) New Delhi vide CDA (BR) Guwahati letter No: BR/574/Misc/Vol-IV dated 02/04/2013 with views/ comments for further examination at their end and issue suitable instruction thereon.</p>	<p>Procurement under single tender can be accepted only in the emergency situation as per Rule 154(ii) GFR. SAIL though enjoys the status of PSU, can be one party among others for fair competition.</p>	<p>SAIL though enjoys the status of PSU, can be one party among others for fair competition. Letter of DGBR directing CEs to procure steel from SAIL on single quotation need not be implemented unless it has been concurred by IFA(BR)/ PCDA (BR). Action:- (All Sub-Offices)</p>

		instruction to deal with procurement proposals for steel or other products from SAIL inter-alia stating whether a MOU with SAIL (like MOU with IOC/BPCL/HPCL for procurement of POL) may be accepted as an authority for procurement from SAIL on single tender basis.			
AO (P) Swastik, Gangtok, Sikkim	3	<p>Proposals are received time to time from HQ CE (P) Swastik for procurement of computer cartridges under the CE (P) power as other misc. (Cat'B') stores being computer consumables stores under serial No: 71 (f) of BRDB letter No: BRDB/04/696//2007/BEA dated 04/03/2011 considering purchases as "each occasion" along with Para – 913 of BR Regulations/ DGBR, Delhi Cantt letter dated 06/06/2011 treating value of each article separately as not total value of all dissimilar items.</p> <p>As per practice prevailed at this end, proposals/ Noting sheets submitted by the HQ CE (P) Swastik for procurement of Computer cartridges has been processed and concurred by this office duly determined the financial power of HQ CE (P) as per Para 71 (f) of GOI, BRDB, New Delhi letter No: BRDB/04/696/2007/BEA dated 4/03/2011 and on the lines of Para – 913 of BR Regulations. But this office is not clear that the prevailing practice followed at this end is correct or not</p>	Separate allotment under Gd. Estt to CE (P) may be given for Computer Consumables with a direction to CE (P) to reallocate the same to TFs.	Item No. 71 (f) of BRDB letter No: BRDB/04/696//2007/BEA dated 04/03/2011 stipulates powers for procurement of computer consumables where power of CE (P) and Commander TF has being given as Rs. 3 lakhs & Rs. 2.5 Lakhs respectively. In this connection it could be clarified that computer consumables do not cost in Lakhs, as such powers can be construed to be delegated for Financial Year and not on each occasion.	Item No. 71 (f) of BRDB letter No: BRDB/04/696//2007/BEA dated 04/03/2011 stipulates powers for procurement of computer consumables where power of CE (P) and Commander TF has being given as Rs. 3 lakhs & Rs. 2.5 Lakhs respectively. In this connection it could be

					clarified that computer consumables do not cost in Lakhs, as such powers can be construed to be delegated for Financial Year and not on each occasion. Action:- (All Sub-Offices)
AO (P) Swastik, Gangtok, Sikkim	4	Due to non receipt of CP Vouchers, a sum of ` 7,06,000/= has been provisionally booked vide this office TE No: 01 of 08/2013 (PM not effected) against the outstanding liability of Cat"A" signal stores of HQ (CE (P) Swastik for which CP Vouchers is still awaited. The matter has already been taken up with M.O. vide this office letter No: AO (P)/Swtk/Accts/48/III dated 23/07/2013 & 08/08/2013.	The issue may please be looked into by MO, PCDA (BR) New Delhi.	PAO DGS & D has been requested vide this office etter S/712/CP Vrs dated 21.08.13 to send photo copies of CP Vrs in question, reply of which is awaited.	PAO DGS & D has been requested vide this office letter S/712/CP Vrs dated 21.08.13 to send photo copies of CP Vrs in question,

					reply of which is awaited. Action : (Main Office Store section)
AO (P) Swastik, Gangtok, Sikkim	5	<p>Of late, proposals have been received from the CE (P) Swastik for re-appropriation of funds under same major heads within the financial power delegated vide HQ DGBR letter No: 22510/Policy/DGBR/63/E5B dated 07/12/2011 and in terms of Para 576 of BR Regulations frequently within a very short period of a week or month.</p> <p>In this connection, doubts have arisen on following points: -</p> <p>a) Whether the power of the CE (P) to re-appropriate of fund up to maximum 5 (Five) crore can be exercised on each accession.</p> <p>b) Whether there is any limitation of no. of occasion for re-appropriation of fund within a financial year.</p> <p>c) Whether the condition stipulated at Para 3 of HQ DGBR letter dated 07/12/2011 ibid that the CE (P) can re-appropriate funds up to 25% of budget estimate on each occasion and not be reckoned taking all the</p>	The issue may please be examined in MO, PCDA (BR) New Delhi.	CE(P) can re-appropriate funds under same M.H. upto 25% of budget estimate in the M.H. subject to ceiling limit of Rs. 5 Cr in a financial year. However there is no limitation of occasions for re-appointment of funds within a Financial Year.	CE(P) can re-appropriate funds under same M.H. upto 25% of budget estimate in the M.H. subject to ceiling limit of Rs. 5 Cr in a financial year. However there is no limitation of occasions for re-appropriation of funds within a Financial

		amount of re-appropriation made in a financial year.			Year. Action:- (All Sub-Offices & Main office Budget section)
AO 23 BRTF, Daporijo, Arunachal Pradesh	1	Consequent upon reclassification of area in BRO, HQ 23 BRTF (Daporijo) has now come under Hard Hard Area (HHA) w.e.f. 09/11/2012 from Hard Area (HA) vide DGBR letter No: 13002/A/POL/POS/DGBR/83/E1A dated 10/12/2012. As a result Daporijo come under Part – A locality of Arunachal Pradesh from Part-B locality. Accordingly, GREF Officers and personnel are drawing SCRLA in enhanced rates wef 09/11/2012 i.e., from ` 2000/= to ` 2500/= pm for the posts in the Grade pay of less than ` 5400 and ` 3250/= pm for whose grade pay is ` 5400/= and above. As the accounts office is the part and parcel of the HQ 23 BRTF and located in the same station, hence SCA (Remote locality) should also be admitted as per Part – A locality of Arunachal Pradesh to DAD Staff and Officer of this office wef 09/11/2012 at par with GREF personnel/ officers. The above case has already been forwarded to the CDA (BR) Guwahati vide this office letter No: A/23TF/DAD Estt/Vol-II dated 08/11/2013 for taking up the matter with HQ office for clarification order in this regard.	The issue has already been clarified by M.O. PCDA (BR) New Delhi vide their letter No: AN/III/Pay/Misc dated 06/01/2014.	There is no relation between HAA & SCRLA. Drawl of SCRLA by the executives in this fashion may be pointed out and over payment recovered.	The matter stands closed.

AO 764 BRTF, Kalimpong, West Bengal	1	CPL Payments in respect of HQ 764 BRTF are being disbursed through cash payment. The matter has already been taken up with HQ 764 BRTF for payment of CPL Wages through Bank, till the same has not been materialized. Suitable instruction in this regard is requested. Due to payment of CPL Wages thorough cash the desired target to achieve E-Payment of 100% is being hindered.	The issue may be liaised with Commander 764 BRTF by AO 764 BRTF and sorted out at their level. Specific issue which could not sorted out at their level may please be brought to the notice of PCDA (BR) New Delhi.	Agreed with CDA (BR) Guwahati.	All mandatory payments are to be made through E-Payment mode. The executives may be advised to make CPL payments also through E-payment mode except for the places situated in remote area. Action:- (All Sub-Offices)
AO 764 BRTF, Kalimpong, West Bengal	2	The Mandays for Internal Audit of RCCs is required to be enhanced from 10 to 16 mandays. Due to paucity of time scrupulous audit of job cards as well as car diaries are not being performed to best satisfaction of team leader.	The issue may please be examined in MO, PCDA (BR) New Delhi.	Due to staff constraints, the enhancement of mandays can not be considered as enhancing of mandays will have effects on other area of office work.	The matter stands closed.
AO 756 BRTF, Naharlagun,	3	Training: A session on hand-on training may be incorporated in Training for newly joined staff. Officers in AO offices attached with BRO. for this	Orientation course for newly joined staff of PCDA (BR) organisation under the	Agreed with CDA (BR) Guwahati.	The matter stands closed.

Arunachal Pradesh		purpose AO Office located in Guwahati may be made well equipped to meet the desired objectives.	jurisdiction of CDA (BR) Guwahati has been scheduled in the Annual Training Calendar.		
AO 756 BRTF, Naharlagun, Arunachal Pradesh	4	<p>IFA System: In following stages AO (BR) are associated as IFAs:</p> <p>i) Vetting of Demand ii) Scrutiny of CST iii) Financial Concurrence on the basis of the above. At the time of Financial concurrence following major points came to the notice: i) sufficient clauses have not been incorporated in Tender documents, ii) Tender should be called for placing supply orders not for procurement through contract. For example (a) Cat B stores should be procured through supply orders not through contract and (b) incorporation of condition for accepting contract in part etc. iii) On observing above points at later stage at the time of financial concurrence after completion of tendering process, it falls bound to the accepting authority to go for re-tendering. Obviously, on most of the occasion re-tendered cost more value than initial one. Iv) Ultimately, it stands that had the IFA been associated at all level, there would have been some kind of saving in procurement process. Though for time to time circulars are issued by the PCAD (BR) for implementation of IFA system, but the BRO authorities are reluctant to adopt the system in toto. Therefore, it will be very convenient to the AO (BR) if specific orders from HQ DGBR may be got issued in this matter.</p>	<p>The issue may please be examined by M.O. PCDA (BR) New Delhi and suitable guidelines may please be issued to all concerned.</p> <p>However, as regards to procurement of Cat 'B' stores through Contract, it is stated that in case of bulk procurement Cat 'B' stores & other Cat 'B' stores can also be procured through contract. The issue has already been clarified vide M.O., PCDA (BR) New Delhi letter No: AT/BR/169/Powers dated 16/10/2008.</p>	<p>M.O. Circular No. 110 dated 21.03.13 clearly summarizes the role of DCDA/ACDA/SAO/AO as IFA attached with BRO Projects/ Task Forces which should be complied with by the officer-in-charge sub offices. Copy of this circular has been circulated with by HQ DGBR vide 17502/GC/IAR/DGBR/145/ELA (Audit) dated 07.11.2013 among all Projects/Task Forces for compliance.</p> <p>As regard concluding of contract for procurement of CAT 'B', CDA (BR) Guwahati has correctly clarified. As regard, sufficient clause of TE is concerned, standard T.E as envisaged in DPM may be insisted upon.</p>	<p>In case there is disagreement amongst executives regarding role & duties of AO (P)/AO TF as local IFA, the matter may be reported to Main Office through zonal offices.</p> <p>Action:- (All Sub-Offices)</p>

AO 756 BRTF, Naharlagun, Arunachal Pradesh	5	<p>Booking of P&A over TS provision: Following circumstances have occurred in 756 BRTF (i) Sum of TS provision on P&A for all running jobs fall short of total amount of outstanding Monthly Pay Statement. (ii) Expenditure on other item of job is proportionate to physical progress. (iii) HQ task Force has not been allocating job nos for outstanding P&A amount on their own on regular basis but on arrears. (iv) in some cases, job allocation has been made where overall tolerance limits have already crossed. Rule Position: (i) expenditure should be booked to the job to which it pertains. (ii) In case expenditure is to be booked on the job awaiting sanction, permission of PCDA (BR) should be obtained for provisional booking. (iii) Expenditure on P&A allowances may be booked against an unsanctioned job, a job for which allotment has been exhausted or tolerance limit already reached provided the matter should be reported for inclusion in MFAI. Refer PCDA (BR) Circular No: 12 dated 12/01/2004. In the above situation following actions are suggested for approval. Situation 1- Job allocation is not provided by the Commander Task Force. Proposal – 1 – Accounts Officer may stop booking of all other kind of expenditure including POL, CPL, Cat B stores, until job allocation on P&A received. Proposal – 2 - Accounts Officer should book P&A unilaterally without awaiting job allocation by Task Force on following criteria. (i) Book P&A proportionate to TS provision irrespective of the fact that TS provision on P&A already exhausted or not (ii)</p>	The issue deserves detailed deliberation/ discussion in CTC meeting.		<p>AO 16 BRTF may forward a comprehensive proposal to Main office regarding booking of pay & allowances over TS provisions. Action:- (AO 16 BRTF & Main Office Works cell)</p>
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		<p>Provided overall tolerance limit on any job not overshoot (iii) Provided firm liability has been taken care of to avoid legal complications (iv) If done so, amount of P&A may spill over to other heads leading towards stoppage of further work on the job. (v) On getting job allocation letter from Commander Task Force, readjustment of booking done by Accounts Officer unilaterally may be re-adjusted through TE without any further permission from CE (P)/ PCDA (BR). Situation – 2 – Job allocation has made by Commander, but no allotment exists and expenditure has already touched the tolerance limit. Proposal: P&A may be booked provided the matter is reported for inclusion in MFAI.</p>			
AO 14 BRTF, Tenga Valley, Arunachal Pradesh	1	<p>Applicability of provision under Rule 7 of RPR 1997 in respect of employee whose pay have been revised notionally w.e.f. 01/01/1996: As per provision of Rule 7 of RPR 1997 it is to ensure that every employee will get at least one increment in revised scale of pay for every increments (inclusive of stagnation increments if any) in the existing scale of pay.</p> <p>A JE Civil appointed as an overseer on 04/03/1992 was drawing pay 1050/= as on 01/01/1996 with DNI on 01/12/1996 in the pay scale of Rs. 975-25-1150-30-1540 has earned 3 increments in the existing scale of pay. Revised pay scale for the individual wef 01/01/1996 is 5000-150-8000. It is to be clarified that the pay of the individual will be fixed at the stage of ` 5000/= or at the stage of ` 5150/= as per provision of</p>	<p>Suitable guidelines/ instruction has already been issued by M.O. PCDA (BR) New Delhi which has already been circulated by CDA (BR) Guwahati vide letter No: BR/410/Pay-fix/GREF/XI dated 08/11/2013.</p>	<p>Consequent upon merger of pay scales in BRO, Overseers Sup BR-II & BR-I wef 01.01.96 drawing pay scales of 4th Pay Commission as 975-1540, 1350-2200 & 1400-2300 respectively with 5th Pay Commission pay scales of Rs.5000-8000, anomalies situation of drawing more B.P. by juniors taking benefit of bunching them seniors has arisen. M.O. vide letter No. Pay Tech/1352/PF/6th CPC</p>	<p>The matter stands closed.</p>

		<p>the RPR 1997.</p> <p>In case, the pay of the individual is fixed at the stage of ` 5150/= anomaly arises between junior and senior. A comparative case study of junior Alok Kumar (JE) and senior Sukhpal JE is enclosed. It is to be suggested how anomaly between junior and senior is to be removed.</p>		<p>dated 26.09.13 has clarified that the bunching benefit will not accrue to the individuals drawing B.P. less than 4th CPC of Rs.1400/- as table S-9 of RPR 1997 only corresponds to revised pay of Rs. 5000.</p>	
AO 14 BRTF, Tenga Valley, Arunachal Pradesh	2	<p>Payment of labour cess to labour commission: - labour cess recovered from the contractor during the year 2012-13 and compiled to head 32/017/05 (+) Rt. It is to be confirmed whether this amount can be released to labour commission during the year 2013-14.</p>	<p>Suitable instruction may please be issued to all concerned by M.O., PCDA (BR) New Delhi.</p> <p>As per the labour commissioner circular, the amount has to be deposited to the Commissioner of Labour.</p>	<p>However it should be emphasized that the payment is released in the same month and in the same Financial Year.</p>	<p>The payments of labour cess may be released in the same month and in the same financial year. All pending recovery on account of labour cess may be released to the Labour Commissioner .</p> <p>Action:- (All Sub-Offices)</p>

AO 14 BRTF, Tenga Valley, Arunachal Pradesh	3	Recovery of Service Tax from the contractor: - Presently HQ 14 BRTF is not recovering the service tax if it is recovered from the contractor the method for accounting and remittance of recovered amount may please be suggested.	Suitable instruction may please be issued to all concerned by M.O., PCDA (BR) New Delhi.	Service tax is required to be deducted on all execution contracts. Please clarify whether the same is being deducted or otherwise. Service tax thus deducted will be booked to (+)RT 15/017/05 and will be released through cheque to the concerned state revenue authorities by contra booking of the same on (-) RT.	Except in case of offices located in the state of J&K service tax is claimed by the claimant and is paid by the Dept. in the instant case service tax may be dealt as per provision of the contract. Action:- (All Sub-Offices)
AO 15 BRTF, Kohima, Nagaland	1	Adjustment of Pay & Allowances in respect of GREF Personnel: - Due to non-availability of sufficient jobs sanction/ TS provision, adjustment of Pay allowances in the jobs to release the Code Head 00/020/74 is difficult work of AO Task Force. DGBR may create separate provision/ special allotment to adjust pay and allowances in respect of Task Force and its allied units especially where no sufficient jobs are under operation.	The issue may be considered for discussion in the ensuing CTC meeting.	Delinking P & A from Jobs has been projected by DGBR with Ministry & the decision is awaited.	Delinking P & A from Jobs has been projected by DGBR with Ministry & the decision is awaited. Action :

					Main Office, Budget Section
AO 15 BRTF, Kohima, Nagaland	2	Restriction of releasing of Pay & Allowances by PAO GREF: - PAO (GREF) may release monthly Pay & Allowances in respect of GREF Personnel against the amount provisionally booked by AO TF only.	Pay & Allowances is an obligatory expenditure as such restriction of Pay & Allowances of GOs/GPs to extent of amount provisionally booked is not possible/ practicable.	The Procedure suggested by AO 15 BRTF is reverse to the rule position. P & A are booked to suspense head by PAO (GREF) and released by the AO (P) /TF by debiting the jobs.	P & A are booked to suspense head by PAO (GREF) and released by the AO (P) /TF by debiting the jobs. Action:- (All Sub-Offices)
AO 15 BRTF, Kohima, Nagaland	3	Sufficient Provision of Pay & Allowances/ Usage Rates in the AA/TS: As per present norms, very less amount of pay & Allowances and Usage Rates are kept in the TS. Due to increase of pay & Allowances rate, up gradation of pay structure, TA/DA/LTC/Medical allowances, and such amount is not sufficient to adjust in the jobs. Hence, BRO authority may increase the pay rate/ usage rate in the AA/TS.	Provision for Pay & Allowances is to be catered in the TS as per the AEs/AAs and to the extent scope and prescribed rate in SSR. As such, BRO can't increase the scope of Pay & Allowances in TS/jobs without revising the SSR.	Agreed with CDA (BR) Guwahati.	Only on revision of SSR can the scope of Pay & Allowances in job be increased.

AO EBW, Tezpur, Assam	1	Outstanding inspection and super review points in respect of AO EBW: - three inspection points with oldest date 2004-05 are still lying outstanding for settlement and six super review points with oldest date 1999-2000 are still lying for settlement. The details of the same are attached as Annexure "A" & "B" respectively.	AO EBW GREF is requested to take up the matter personally with executive for fruitful reply from the executive. For non-reply/casual-reply from executive, the case may be included in the MFAI if deem fit.	Agreed with CDA (BR) Guwahati.	Similar type of objection may be clubbed with the new one to replace the oldest date, if objection is not likely to be settled. Action:- (All Sub-offices)
AO 48 BRTF, Tezu, Arunachal Pradesh	1	As per Circular No. 12 dated 12/01/2004, expenditure in respect of IRMD jobs may be allowed to be incurred/ adjusted initially for a period of 3 months. But it has not been clarified whether this period should be taken into account from the date of occurrence of IRMD or from the date of invoking of IRMD, as it has been seen that in so many cases IRMD is invoked after a period of more than three months. As such, taking into account the period of three months from the date the IRMD job is invoked will defeat the very purpose of IRMD jobs. This needs further clarification.	In the light of Para 560 of BR Regulations the period of 03 months should be counted from the date of invoking of IRMD. However, invoking of IRMD after 03 months of occurrence will defeat the very purpose of IRMD. However, if considered, the issue may be brought to the notice of HQ DGBR for their comments.	The guidelines provided in M.O. Circular No.23 dated 15.01.2014 may be strictly adhered to.	The guidelines provided in M.O. Circular No.23 dated 15.01.2014 may be strictly adhered to. Action:- (All Sub-Offices)
AO 48 BRTF, Tezu, Arunachal Pradesh	2	As per Para 10.5 of IFA (Border Roads) Manual, SRMD jobs are to be completed within one year of sanction. But, it is seen that in so many cases, these jobs are not completed within the stipulated period of one year and the job continues for longer periods. As	The issue may be examined at M.O. so that suitable guidelines can be issued to Task Force after discussion	Such cases may be forwarded to Main Office.	All cases of SRMD jobs which have not been completed

		such, necessary instruction/ guidelines are required to be issued in this regard.	with DGBR.		within one year of sanction may be reported to Main Office indicating the expenditure incurred and reasons for non-completion. Action:- (All Sub-Offices)
AO 48 BRTF, Tezu, Arunachal Pradesh	3	As per Para 10.6 of IFA (Borders Roads) Manual, IRMD jobs are to be completed within a short span of time which should not exceed six months. But it has not been clarified whether this period should be taken into account from the date of occurrence of IRMD or from the date of invoking of IRMD or from the date of sanction of AE. In this regard, it is worth mentioning that in so many cases AE has not been sanctioned even after lapse of more than three years or more. This needs further clarification.	There is no provision of provisional booking of expenditure of IRMD jobs after 6 months. This is against the very spirit of IRMD. However, M.O., PCDA (BR) New Delhi may take up the matter with DGBR.	The guidelines provided in M.O. Circular No.23 dated 15.01.2014 may be strictly adhered to.	M.O. Circular No.23 dated 15.01.2014 may be strictly adhered to. Action:- (All Sub-Offices)
AO 48 BRTF, Tezu, Arunachal Pradesh	4	As per Para 10.6 of IFA (Border Roads) Manual, cost variation/ permissible limit in respect of IRMD jobs is +/- 2.5% and where work cannot be completed within 6 months, the permissible variation +/- 5. But, DGBR	The issue may be examined in M.O., PCDA (BR) New Delhi.	+/- 2.5 % & +/- 5% variation in limit pertain to 25 % of the total budget. However, overall permissible limit is	+/- 2.5 % & +/- 5% variation in limit pertain

Pradesh		vide No: 21301/DGBR/UDK/CR/123/Works dated 10/10/2013 has intimated that permissible limit in respect of IRMD jobs should also be taken as 10%. This needs further clarification.		10 % over & above the AAs.	to 25 % of the total budget. However, overall permissible limit is 10 % over & above the AAs. Action:- (All Sub-Offices)
AO 48 BRTF, Tezu, Arunachal Pradesh	5	Shuttering Materials of various make and sizes are being procured by the Task Force on the basis of supply orders issued by the Chief Engineer (Projects). But, it is seen that many supply orders are issued either on the same day or at very short interval of time which is clearly a violation of Para 2.2.3 of Defence Procurement Manual – 2009 and Main Office Circular Nos: 03 dated 21/10/2003 and 24 dated 31/03/2004. This practice is adhered on the plea that if amount of all these supply orders are clubbed and forwarded to next higher authority, viz, DGBR, the process of procurement will be delayed resulting into time overrun of the jobs. As such, it needs guidelines whether Shuttering Materials requires to be procured can be obtained through contract concluded by Task Force Commander/ Chief Engineer (Project) to avoid violation of above mentioned provisions or through Rate Contract as enumerated under Para 909 of BR Regulations.	Shuttering materials can be procured through contract. The issue has already been clarified by PCDA (BR) New Delhi vide No: W.Cell/AT/BR/169/Powers dated 16/10/2008.	Agreed with CDA (BR) Guwahati.	Shuttering materials can be procured through contract. The issue has already been clarified by PCDA (BR) New Delhi vide No: W.Cell/AT/BR/169/Powers dated 16/10/2008. Action:- (All Sub-Offices)

AO 48 BRTF, Tezu, Arunachal Pradesh	6	As per Main Office Circular No: 49 dated 21/10/2004, in respect of Interlink Chain (ILC) which is available at DGS&D rate contracts, while vetting any supply order for its local purchase not only the rate should be compared but its urgency should also be certified by the Project/ TF authorities. It needs further clarification whether ILC can be procured through local purchase in case only one condition of the above, viz, (i) lower rate (ii) urgent requirement, is fulfilled.	The case may please be referred to HQ DGBR through M.O. PCDA (BR) New Delhi for issue of suitable clarifications/ instructions to all concerned.	For better appreciation of the case, SOC incorporating full facts regarding procurement of ILC may be forwarded to Main Office for taking up the issue with HQ DGBR.	For better appreciation of the case, SOC incorporating full facts regarding procurement of ILC may be forwarded to Main Office through CDA (BR) Guwahati for taking up the issue with HQ DGBR. Action:- (AO 48 BRTF)
AO 48 BRTF, Tezu, Arunachal Pradesh	7	Finalisation of LTC/EPC claims – advance as well as adjustment in respect of AO/SAO takes a very long period due to the reason that is audited/ scrutinized twice, at CDA (BR) Guwahati and at Main Office level. Feasibility of admitting the claims in respect of AO/SAO direct at Main Office level may be looked into which will expedite the process of admitting the claims in audit.	Since the service documents in respect of SAO/AO are maintained by M.O., PCDA (BR) as such LTC/EPC claims is to be admitted by this office after scrutiny by M.O.	Agreed with CDA (BR) Guwahati.	The issue stands closed.

AO 48 BRTF, Tezu, Arunachal Pradesh	8	An Induction course (Training) for Accounts Officers of Task Forces/ Projects should be conducted at least for one week duration whenever an officer joins the Border Roads Organisation. A course for shorter duration may also be conducted in between two Induction Courses. During the course IFA related points should be highlighted and if feasible executive authorities should be included in the course. Since some AOs (Project) have been issued visualisers, this should be used for the purpose of training/ conference of the concerned Project/ Task Force.	The matter may be examined by M.O. PCDA (BR) New Delhi.	Refresher course for all the new officers in the organization is proposed to be included in the ensuing training calendar.	Refresher course for all the new officers in the organization is proposed to be included in the ensuing training calendar. Action:- (Main office Inspection section)
AO 752 BRTF, Roing, Arunachal Pradesh	1	Executive authorities of HQ 752 BRTF have views that while availing LTC/EPC, place of movement should be taken from Transit Camp located at Tinsukia and not from the place of posting and leave should be counted accordingly. But, AO 752 BRTF has its view that this should be taken from the place of posting and not from Transit Camp. Guidelines/ clarification of Main Office are required in this regard.	The matter may be examined by M.O. PCDA (BR) New Delhi.	Supporting Govt. letter in contention of HQ 752 TF may be called for otherwise contention of AO 752 TF holds valid.	AO 16 BRTF to provide the Govt. letter of 1961 specifying leave to start/ terminate at NRS to M.O. for examination. Similar provision should apply for DAD

					employees also. Action:- (Main office Audit section & AO 16 BRTF)
AO 752 BRTF, Roing, Arunachal Pradesh	2	As per delegation of Administrative and Financial Powers issued by BRDB vide No: BRDB.04/969/2007/BEA/21801/PC/DGBR/TPC dated 27/11/2011; Commander Task Force has financial power regarding expenditure on the head stationary ` 4 lakh per annum. Now, the question arises whether computer stationary should also be included under financial limit of ` 4 lakh for stationary or some other head, viz, computer consumables, etc. Guidelines are required to be issued in this regard.	Separate allotment under Gd. Estt. To CE (P) for Computer Consumables with a direction to CE (P) to reallocate the same to Task Forces.	Computer stationery is very well part of stationery. However computer consumable are treated separately and allotment is also issued separately.	Computer stationery can be booked under computer consumable head. Action:- (All Sub-Offices)
AO 47 BRTF, Guwahati, Assam	1	Admissibility of higher rates of road mileage on pmt transfer: Based on the recommendation of 6 th CPC, reimbursement charges of conveyance of luggage by Road have been regulated as per Para 4(c) of Annexure to GOI, Ministry of Finance, Deptt. of Expenditure letter No: F.No.19030/3/2008-E.IV dated 23/09/2008 and 08/06/2010. While admitting the higher road mileage in terms of above Govt. order, the distance is the main factor of the claim. As there is no distance chart readily available of different unit of BRO, the office had to rely upon the distance shown in the claim and countersigned by the competent authority. It is therefore requested to publish distance chart of	The distant chart is available with executive authorities; as such AO 47 BRTF may be advised to obtain the same from executive authority. In case of non-response from executives, the matter may be referred to M.O., PCDA (BR) New Delhi to take up the matter with HQrs. DGBR.	Facilities of internet may be utilized in this regard.	The issue stands closed.

		different units of BRO bringing in uniformity in the process. Otherwise the procedure to be followed for ascertaining the correctness of the distance may be intimated.			
AO 758 BRTF, Gangtok, Sikkim	1	<p>Clearance of Pay & Allowances, Suspense Head (00/020/74): The position of outstanding Pay & Allowances in respect of GO and GS up to December, 2013 is ` 13.15 Crore. Thereafter the total liabilities on P&A for the month of 01/2014 and 02/2014 will accrue ` 5.27 Crore (appx). In addition Capitation rate of P&A in respect of Armed Forces Officers, JCOs, Ors and NCOs serving under HQ 758 BRTF and its allied units will further accrue ` 3 crore (appx) up to 02/2014. It clearly reveals that the total liabilities including capitation rate will accrue ` 21.42 crore (appx) during this FY 2013-14.</p> <p>But, the position of TS provision on P&A as on 12/2013 is ` (-) 7 crore (appx). So it is requested to allow this office to calculate the sanctioned amount (Administrative Approval) plus 10% tolerance limit in respect of each job pertaining to original works jobs/ maint, resurfacing, snow clearance subject to availability of fund Major Head wise and not on Job wise allotment to enable this office to adjust the P&A including Capitation Rate amounting to ` 21.42 crore during the month of Feb 2014 to clear the suspense Head 00/020/74 as per Rule 52 (3) of GFR & as per</p>	The issue may be considered for discussion in CTC.		<p>AO 16 BRTF may forward a comprehensive proposal to Main office regarding booking of pay & allowances over TS provisions.</p> <p>Action:- (AO 16 BRTF & Main Office Works cell)</p>

		<p>HQ DGBR, New Delhi policy letter No. 22510/P/DGBR/23/E5B dated 14/08/2004, 22510/Policy/DGBR/30/E5B dated 10/09/2004 & 22510/Policy/DGBR/37/E5B dated 16/10/2004. it was also stipulated in the HQ DGBR letter dated 10/09/2004 that provisional booking of all P&A for the entire financial year should be adjusted by 20th Dec of the year.</p> <p>In view of the above, please confirm whether we can adjust outstanding P&A unilaterally amounting to ` 21.42 crore including Capitation Rate during the month 02/2014 irrespective of TS provision on P&A subject to availability of funds Major Head wise and not on Job wise, if Executive Authorities not sending the proposal for booking of P&A.</p>			
AO (P) Vartak, Tezpur, Assam	1	<p>As per Rule in vogue completion report will be rendered as soon as work is completed. Part “A” of the report will be initiated by the concerned task Force Commander as soon as the work is physically completed and Part “B” of the report will be initiated as soon as the accounts of the work have been finally closed.</p> <p>On verification of jobs in respect of three task forces i.e, 14 BRTF, 42 BRTF & 763 BRTF it is found that few jobs are already completed but CR Part “A” & Part “B” has not been initiated.</p> <p>Position of CR Part ‘A’ & ‘B’ as on 30th September 2013 is enclosed herewith as Annexure ‘A’. in this</p>	<p>Since PDC is mentioned against each period mentioning of PDC in Adm. Approval will not serve any purpose. Not fit for discussion.</p>	<p>Agreed with CDA (BR) Guwahati.</p>	<p>Accounts offices should take up the matter with executive authorities regarding initiation CR Part “A” & Part “B” as soon as the jobs are completed.</p>

		<p>connection following point is offered: -</p> <p>A column regarding completion period should be added in the Adam Approval for each job.</p>			Action:- (All Sub-Offices)
AO (P) Brahmank, Passighat, Arunachal Pradesh	1	<p>Single Officers Accommodation and non-recovery of HRA: It is seen from the records that officers are staying in single Officers mess. No occupation/ Vacation reports were floated. Rent & allied charges are not recovered. HRA is also found drawn against rules.</p> <p>It is requested to issue suitable guidelines at HQ rs level.</p> <p>In this connection PCDA (BR) letter No: P/406/P&A/DGBR/VI dated 13/11/1996 refers.</p>	Such cases may be brought to the notice of PAO (GREF) Pune for regularity in HRA.	As per Para 171 of BR Regn. Free single accommodation is available only to the officers posted in non static units. In case the officers don't fulfil the criteria for drawl of HRA, recovery may be intimated to PAO (GREF).	In case the employee is allotted family accommodation of proper entitlement, principally then only HRA should be denied. However this issue is being examined in the Main Office. (Action : Main Office, Audit Section)
AO (P) Brahmank, Passighat, Arunachal Pradesh	2	Payment of VAT (Value Added Tax): VAT as per the Assam Value Added Tax 2003 is paid to the suppliers at the time of payment of LP bills (this is in addition to Entry Tax) on the basis of a certificate furnished by the supplier that goods on which sale tax charged have not	Instructions/ guidelines have already been issued by M.O., PCDA (BR) New Delhi as regards to recovery of Sales Tax/VAT/Entry Tax.	VAT clearance certificate from the supplier may be insisted upon in the preceding Quarter before releasing payments. AO may	VAT clearance certificate from the supplier may

		<p>been exempted under Sale Tax Act.</p> <p>In this connection a doubt is persisting as to whether this office can also recover VAT, in case the supplier fails to produce proof of payment at the time of payment of LP Bills. Please clarify.</p>		<p>not recover any VAT from the supplier.</p>	<p>be insisted upon in the preceding Quarter before releasing payments. AO may not recover any VAT from the supplier. Action:- (All Sub-Offices)</p>
<p>AO 44 BRTF, Along, Arunachal Pradesh</p>	<p>1</p>	<p>Adjustment of P&A pay account summary and nominal roll in respect of GO & GP of HQ 44 BRTF: AO 44 BRTF is unable to down load pay accounts summary and nominal roll of Go & GP in respect of HQ 44 BRTF and allied units from October 2013.</p> <p>It is also observed from the pay summary received from PAO (GREF) Pune in respect of HQ 44 BRTF that the P&A in respect of 105 RCC, 1448 BCC are also found included in 44 BRTF which is resulting in raising of TBO against HQ 761 BRTF.</p> <p>It is requested to take up the matter with PAO (GREF) Pune to issue pay summary & Nominal roll in respect of HQ 761 BRTF and allied units separately to enable this office to book the expenditure to 020/74.</p> <p>It is seen that the Pay summary of 1605 Pnr Coy and</p>	<p>The matter regarding non-receipt of pay account summary on Website of PAO (GREF) should have been taken up demi-officially by the concerned Officer-In-Charge of AO (P) with DCDA (I/C) of PAO GREF. Such cases should be sorted out at the level of AO (P)/AOTF and PAO (GREF). In the event of non-receipt of positive response from PAO (GREF) the specific cases may be brought to the notice of M.O. for suitable action.</p>	<p>Meanwhile, TBO as required to be raised, may continued to be raised</p>	<p>Accounts Offices are directed to provide the updated list of units under their jurisdiction to PAO (GREF) for obtaining the pay account summary of the units under them. PAO (GREF)</p>

		1443 BCC are not found included in HQ 44 BRTF pay summary.			should ensure that pay account summary are correctly uploaded on their website. In case pay summary of any other unit is received TBO as required may continued to be raised. Action:- (All Sub-Offices)
AO 761 BRTF, Ying Kiong, Arunachal Pradesh	1	Adjustment of Pay Allowances of GREF Officers and Personnel: It is seen from the records that pay summary and nominal roll in respect of HQ 761 BRTF, 530 SS&TC, 113 RCC & 1072 Fd. Wksp are only included in pay summary. Pay summary in respect of 105 RCC and 1448 BCC are not received from Dec 2012. It is requested to issue suitable instruction to PAO (GREF) Pune to forward pay summary and nominal roll in respect of HQ 761 BRTF and allied units separately so as to enable this office to book the	The matter regarding non-receipt of pay account summary on Website of PAO (GREF) should have been taken up demi-officially by the concerned Officer-In-Charge of AO (P) with DCDA (I/C) of PAO GREF. Such cases should be sorted out at the level of AO (P)/AOTF and PAO (GREF). In the event of non-receipt of	Guidelines for booking of Pay & Allowance have been passed on to AO 761 BRTF. it is mandatory to book the P & A on monthly basis on the cash out flow has already taken place when PAO (GREF) release the payments & books the amount to 00/020/74.	The issue stands closed.

		<p>expenditure and to release suspense head 020/74.</p> <p>Further, it is also intimated that HQ 761 BRTF is not booking pay & allowances stating that booking of pay & allowances will result in mismatch of physical and financial progress jobs.</p> <p>Kindly issue suitable guidelines.</p> <p>This office is unable to down load the pay summary from internet. It is requested to arrange to forward hard copy of pay summary and nominal roll in respect of HQ 761 BRTF and allied units please.</p>	<p>positive response from PAO (GREF) the specific cases may be brought to the notice of M.O. for suitable action.</p>		
AO (P) Dantak, Simthoka, Bhutan	1	<p>A case of serious financial irregularity in regard to abnormal booking of Pay & allowances in respect of GREF Officers/ Personnel proposed through MFAI Report to PCAD (BR) Delhi Cantt for QE Dec-2013 vide AO (P) Dantak letter No: AO/BH/MFAI/164/Vol-X dated 04.01.2014 for inclusion in MFAI or further course of action as deemed fit.</p>	<p>M.O., PCDA (BR) New Delhi may kindly look in to the matter.</p>	<p>The matter will be examined in Audit Section of Main office for inclusion in MFAI report.</p>	<p>The matter is under examination in Audit Section of Main office for inclusion in MFAI report.</p> <p>Action:- (Main office Audit Section)</p>
AO (P) Dantak, Simthoka, Bhutan	2	<p>The PCDA (BR) New Delhi Cantt has advised for negotiations with L-1 Bidder vide their office letter No: W.Cell/MER/99APO/Vol-II dated 17.09.2012 and W.Cell/1130/Misc-Corr dated 10.10.2012. Accordingly tender purchase committees have been constituted at</p>	<p>Consistency for making such effort which would result in substantial savings to the state may please be maintained.</p>	<p>PCDA (BR) appreciates the efforts and expects the same from other officers also.</p>	<p>PCDA (BR) appreciates the efforts and expects the same</p>

		HQ CE (P) Dantak for negotiation of rates with L-1 Bidder in different contracts. As per revised rates the cost of works have been reduced and saved Rs 20, 81,031/ and Rs 22,60,546.70 (Total Rs 43, 41,577.70) to the State into different contract during this financial year (i.e., 2013 – 14).			from other officers also. PCDA asserted that negotiation should be carried out by Committee and not individually. Action:- (All Sub-Offices
AO (P) Pushpak, Aizwal, Mizoram	1	Adjustment of claim of TA/DA/LTC in respect of non-entitled person traveled by Air from a station not connected by train: A non-entitled person traveled by Air from a station not connected by rail on account of availing Home Town LTC to Kolkata. CDA (BR) Guwahati restricted the claim from Howrah to Guwahati and disallowed the fare from Guwahati to Aizawl and back. CDA (BR) Guwahati vide their letter No: BR/346/TADA/LTC/Psk/Vol-VII dated 08-05-2013 clarified that for non-entitled officer/individuals airfare is reimbursable for places connected by rail only in terms of Para-2 of GID 11 below rule 12 of CCS (LTC) Rules. The above rule quoted by CDA (BR) Guwahati is irrelevant in the instance case as the ibid order clearly states that air journey performed by non-entitled person from places connected by rail may be allowed, provided reimbursement of the fare would be	The claimant Shri S.K. Shaw, SO (A), is a non-entitled officer to avail air journey who had performed air journey on LTC from Aizwal to Kolkata & back. While submitting his LTC claim, the claim was restricted by himself for railway fare from Guwahati to Kolkata & back and accordingly his claim was admitted in this office. Later on, he has submitted supplementary claim and the	The issue stands settled.	The issue stands closed.

		<p>restricted to the entitled class by rail other than Rajdhani & Shatabdi Express. Secondly, the claim has been restricted in rail fare from Guwahati to Howrah and back only where as the NRS to Aizawl is Silchar (located in Assam State). The decision given in GID (I) below rule 12 is also relevant in this case, in which it is mentioned that earlier Agartala was not connected by rail and non-entitled person performed journey by air their claim had bee restricted as Agartala to Guwahati/Silchar by bus and from Silchar/Guwahati to their place of destination in their entitled class of fare. If the fare of bus and entitled class more than air fare then air fare admitted in full. As per provision contained in GID 8(14) below rule 12 of CCS (LTC) Rule, fare for road journeys are also admissible where the palces not connected by rail (like Aizawl to Silchar/ Guwahati interstate journey having distance of 180/580 kms) and subject to condition that the transport operate on a regular basis from point to point with specific approval of state government/ transport authorities concerned. Necessary clarification may please be provided in this case.</p>	<p>rail fare have been admitted from Kolkata to Silchar (NRS of HQ CE (P) Pushpak).</p>		
<p>AO (P) Pushpak, Aizawal, Mizoram</p>	<p>2</p>	<p>Revenue generated from shopping complex: During audit/ review of realization of rent and allied charges from private shopkeepers which are rented out for commercial purpose, it is seen that at first rent and allied charges recovered has been credited in regimental fund and from their very less amount deposited into Govt. account through TR. This has been objected by AO Office in the light of GOI MOD</p>	<p>The issue may please be regulated/ dealt with as per provision contained in OM – XIII, Part – III & IAM (BR).</p>	<p>Agreed with CDA (BR) Guwahati.</p>	<p>The issue may please be regulated/ dealt with as per provision contained in OM – XIII, Part – III &</p>

		letter No: 110256/5/2000/D (Land) dated 04.01.2001 in which it is clearly mentioned that commercial complex where building assets have been created from non-public funds and the land belongs to Min of Def, 50% of the net revenue generated may be credited to the Govt. treasury and 50% to the regimental fund. Hence, it is requested to take up the matter with HQ DGBR for issue of necessary instruction to lower formation of BRO organisation to deposit 50% of the revenue generated from shopping complex and other means deposited into Govt. revenue.			IAM (BR). Action:- (All Sub-Offices
AO (P) Pushpak, Aizawal, Mizoram	3	HQ CE (P) Pushpak submitted contingent bill on account of lifting of wastage/ garbage charges for the month of July-2013 onwards for reimbursement. During scrutiny it is seen that payment had been made to Aizawl Municipal Corporation from Regimental fund. This office has returned the bill by asking the authority under which payment made against wastage/ charges to AMC will be reimbursed. Since no specific order/ guidelines available at this end. Therefore it is requested to issue necessary specific order in this regard so that this office is able to take appropriate action against the bill.	Lifting of wastage/ garbage and expenditure thereon comes under conservancy charges, which comes under office contingency. As such re-imburement of the same is to be made irrespective of whether it was made from Regimental Fund or Imprest Account.	Agreed with CDA (BR) Guwahati.	Lifting of wastage/ garbage and expenditure thereon comes under conservancy charges, which comes under office contingency. As such re-imburement of the same is to be made irrespective of whether it was made from

					Regimental Fund or Imprest Account.																		
AO (P) Pushpak, Aizawal, Mizoram	4	<p>During the scrutiny of TS of Job No: resurfacing of J-B Road and Job No: Resurfacing I-B Road, it is seen than CAP 2013-14 that whole work will be done through execution contract. In this case only 2% supervision charges and 1% QCC charges only added to the value of the above job. The under mentioned data of TS will give clear picture in this regard.</p> <p><u>Resurfacing J-B Road</u></p> <table border="1"> <thead> <tr> <th>Head</th> <th>Amount in `</th> </tr> </thead> <tbody> <tr> <td>Pay & Allowances</td> <td>10935636</td> </tr> <tr> <td>CPL</td> <td>332336</td> </tr> <tr> <td>Ration</td> <td>405444</td> </tr> <tr> <td>Railway Warrant</td> <td>246420</td> </tr> <tr> <td>Cost of POL</td> <td>480240</td> </tr> <tr> <td>Cost of stores</td> <td>800000</td> </tr> <tr> <td>Cost of tyre, tubes & batteries</td> <td>105081</td> </tr> <tr> <td>Physical contingencies charges</td> <td>6498063</td> </tr> </tbody> </table>	Head	Amount in `	Pay & Allowances	10935636	CPL	332336	Ration	405444	Railway Warrant	246420	Cost of POL	480240	Cost of stores	800000	Cost of tyre, tubes & batteries	105081	Physical contingencies charges	6498063	The case may be examined at M.O., PCDA (BR) New Delhi.	Re-surfacing work is based on per meter rates calculated & prescribed by HQDGBR for particular Road. Amount of other elements shown in the TS should not exceed 2 % supervision charges in case the job is carried out through execution contract.	<p>In case of execution contracts only 02 % supervision charges are to be included in TS. The matter may be taken up with HQ DGBR by Works cell of M.O.</p> <p>Action:- (All Sub-Offices & Works cell)</p>
Head	Amount in `																						
Pay & Allowances	10935636																						
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		Road lift charges	1074				
		Cost of usage rate	185192				
		Cost of clothing	197136				
		Cost of contract	106948512				
		Supervision charges	2138970				
		QCC charges	1069485				
		<p>It is seen from above data that the AA is ` 1444.01/= lakhs but TS issued for ` 1303.43 lakh in which value of contract as per tender opened on 5/9/2013 is `106948512/=, 1% QCC `1069465 and 2% supervision charges `2138970/= i.e., total value of actual expenditure is required to be booked against the above job is ` 110156967/=. From the above facts, it is seen that there will be savings of ` 20185622/= in comparison to TS amount and ` 342.42 lakhs in comparison to AA amount and the ibid savings booked against the various heads which will be an infructuous expenditure and is highly irregular. The matter needs investigation. It is requested to take up the matter with HQ DGBR for proper investigation please. The AO (P) Pushpak objected the same, reply awaited from HQ.</p> <p><u>Resurfacing I –B Road 2013-14</u></p>					
		Head	Amount in `				

		Pay & Allowances	17223631				
		CPL	2443576				
		Rly Warrant/TADA	2681008				
		Cost of stores	8836083				
		Cost of TTB	196663				
		Cost of POL	5105132				
		Royalty	226519				
		Handling/Conveyance	1428897				
		Physical contingencies	1860000				
		Contract material	157119889				
		Supervision	3142398				
		QCC	1571199				
		<p>It is seen from the above data that the AA amount is ` 2253.20 lakhs TS amount ` 2065.1 lacs in which the value of contract is ` 157119889/= QCC charges is ` 1571199/= and supervision charges is ` 3142398/= i.e., total value of expenditure required to be booked is ` 161833486/=. Booking of ` 40273009/= against various heads is an infructuous expenditure which is highly irregular. The matter needs investigation. It is requested</p>					

		to take up the matter with HQ DGBR for proper investigation please. The AO (P) Pushpak objected the same, reply awaited from HQ.			
AO 755 BRTF	1	Unit/ Formations 1606 Pioneer Company & 120 RCC have moved out from the jurisdiction of HQ 755 BRTF to HQ 763 BRTF & 42 BRTF respectively but Pay & Allowances of their staff are still being booked against HQ 755 BRTF by PAO (GREF) Pune. However this office have requested them for booking the same against the respective BRTF for speedy clearance pf Pay & Allowances under suspense head 020/74 but no action has been taken so far	The issue may please be brought to the notice of PAO (GREF) during CTC meeting.	Meanwhile TBOs continued to be raised against the concerned T.F.	Accounts Offices are directed to provide the updated list of units under their jurisdiction to PAO (GREF) for obtaining the pay account summary of the units under them. PAO (GREF) should ensure that pay account summary are correctly uploaded on their website. In case pay summary of

					any other unit is received TBO as required may continued to be raised. Action:- (All Sub-Offices)
AO 19 BRTF	1	Inadequate Scope of Adjustment of Pay & Allowances: As per existing work allotted, the 19TF has received an allotment of ` 69.71 Crores whereas the average annual expenditure on pay & allowances based on BCA rate for 2011 comes out to ` 36 crores. At present, the pay & allowances figure is based on BCA rate for 2011 which is due for revision for the year 2012 & 2013. The majority of work done by 19TF is agency work (MEA), therefore, the out of above budget allotment the expenditure on usage/ clothing/ Deptt. charges are also required to be booked. An amount of ` 7.81 crores for the previous year were also required to be adjusted. The expenditure on above items comes out to more than 60% on the budget allotment. Therefore, this office is facing difficulty in adjusting the amount on Pay & Allowances. It is therefore requested to examine the issue and suitable remedial action may be initiated.	The issue may please be examined by, M.O. PCDA (BR) New Delhi and suitable guidelines may be issued accordingly.	-	As BCA has now been delinked with Pay & Allowances, there should not be any problem in booking of Pay & Allowances. Action:- (AO 19 BRTF)

AO 19 BRTF	2	<p>Deduction of TDS in respect of Income Tax from Bhutan Contractors: As per section 194 (c) of IT Act, TDS @ 2% of Income Tax is deducted by AO 19 BRTF from Indian as well as Bhutan Contractors since last 10 years. Deptt. of Revenue, Ministry of Finance vide their letter No: 275/10/99-II(B) dated 10/01/2002 has also directed that when a person specified in Section 194 (c) (1) (a) to (j) enters into a contract with an Indian or Bhutanese entity for any activity in India or Bhutan and payment is made by the said person in India, TDS has to be deducted @ 2% and the tax has to be deposited in India. Now, Income Tax authorities has started issuing notice for under recovery of TDS, since Bhutanese contractors do not have PAN and in the absence of PAN, the TDS @ 20% is to be deducted. It is therefore submitted that exact rate at which TDS has to be deducted may be intimated for recovery.</p>	<p>The issue may please be examined by, M.O. PCDA (BR) New Delhi and suitable guidelines may be issued accordingly.</p>	<p>AO 19 BRTF may forward the complete case to CDA (BR) Guwahati who may take up the matter with Income Tax authorities giving full details of the case.</p>	<p>AO 19 BRTF may forward the complete case to CDA (BR) Guwahati who may take up the matter with Income Tax authorities at Guwahati giving full details of the case. The outcome may be intimated to Main Office. Action:- (AO 19 BRTF & CDA (BR)Guwahati)</p>
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AO 19 BRTF	3	<p>Vetting of Amendments/ Deviations to contractors: Sanction of Time extensions to contractors are being issued by Executive authorities without prior concurrence of Finance and deviations orders are initiated after the approval of time extension by the CFA. AO 19 BRTF is of the opinion that since the contractors in BRO are being concluded with prior concurrence of AO (P)/ AO (TF), any amendments/ deviations having financial implications including extension of delivery period with/ without LD are required to be processed with prior concurrence of AO 19 BRTF in terms of provision contained in Para 6.11.7 of DPM – 2009. it is mentioned that the deviation order/ amendments to contractors are issued based on the procedure followed in the MES since the BRO follows the same procedure/ it is pointed out that, in MES the contracts are concluded without prior concurrence of AO GE as powers for acceptance of contracts have been delegated to GE/CWE without consultation of AO/Finance and as per laid down mandate, AO GE are doing post audit of contracts concluded by GE/CWE & amendments/ deviations of the contracts. However, in respect of Border Road, as per delegated financial powers, the delegated financial powers of r acceptance of contracts are to be exercised with prior concurrence of AO (TF)/ AO (P) depending upon the value of the contract. Further, as per general conditions of contract, in case of delay of work, the compensation @ 1% per day would be recovered from the contractor, subject to maximum of 10% of the</p>	<p>DPM-2009 is a procurement Manual and guidelines for purchase/ procurement process have been outlined. As such to watch the post contract management area for procurement of stores through contract can't be linked with provisions contained in DPM-2009, rather such issue should be shorted at as per provision contained in Contract Manual. However, AO (P)/ AO BRTF should invariably be associated by the CFA while issuing any Amendment/ Deviation order irrespective of whether financial implications are there or not. As an IFA, the AO (P)/ AO BRTF should invariably be associated at each stage of procurement.</p>	<p>Agreed with the comments of CDA (BR) Guwahati.</p>	<p>a) Prior concurrence of AO (P)/ AO (TF) is to be obtained in case of issue of deviations/ amendments having financial implications to the contracts.</p> <p>b) LD for delay is to be recovered from the contractor based on the work order amount as per general conditions of the contract.</p> <p>Action : (All sub offices)</p>
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	<p>amount of work order. In this connection, it is mentioned that as per provisions contained in DPM-2009/ purchase Manual (issued by MoF)/ DG&SD Manual, the Liquidated Damages would have to be recovered based on the value of undelivered goods. Thus, there is a contradiction in provisions of general conditions of contract and provisions of DPM-2009/Purchase Manual (issued by MoF)/DGS&D Manual. Clarification on the following points is required: -</p> <p>a) Whether prior concurrence of AO (P)/ AO (TF) is to be obtained in case of issue of deviations/ amendments having financial implications to the contracts accepted by the CFA in consultation with AO (P)/ AO (TF) or the same are to be processed as per practice in vogue.</p> <p>b) Whether LD for delay is to be recovered from the contractor based on the work order amount as per general conditions of the contract or the same has to be recovered only on the uncompleted work/ undelivered goods as per provisions in DPM-2009.</p>			
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AO 19 BRTF	4	Sanction for time extension for work orders in case of imposition of compensation/ LD: In case of delay in delivery of stores against handling conveyance contract, the compensation @ 1% per day is recovered for the delay. However, the time period of delay is not regularized by issue of sanction for time extension. In case of procurement of stores, the delivery period is invariably extended with or without imposition of LD based on merits of the case. However, as per practice in vogue, no extension of delivery period is given in case of imposition of LD/ Compensation clause. AO 19 BRTF is of the opinion that in case of delay in stores against a particular contract, even though LD/Compensation is recovered, the sanction of competent authority for time extension is required.	Irrespective of issue whether any compensation/ LD is imposed or not, the CFA has to regularize the extension of time/ contractual period first without regularizing contractual period final payment can't be made to the contractor.	Agreed with the comments of CDA (BR) Guwahati.	Irrespective of whether any compensation/ LD is imposed or not, the CFA has to regularize the extension of time/ contractual period first with the concurrence of local IFA. Without regularizing contractual period final payment can not be made to the contractor. Action : (All sub offices)
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AO 765 BRTF	1	<p>Booking of Pay & Allowances in respect of GO/GP of HQ 765 BRTF and its allied units has been done up to the month of 09/2013 except for ` 10506812/= pertains to HQ 25 BRTF due to non-acceptance of debits. In spite of several correspondences with HQ 25 TF adjustment of above amount could not be materialized due to their non willingness to accept the debits. As such the case may be taken up with HQ 25 BRTF for pre-acceptance and PAO (GREF) may be advised to book the pay & allowances against HQ 25 BRTF which pertains to them. The units whose Pay & allowances are booked against 765 TF are 1048 SPL, 1522 RMPL and 1525 RMPL.</p>	<p>The matter regarding non-receipt of pay account summary on Website of PAO (GREF) should have been taken up demi-officially by the concerned Officer-In-Charge of AO (P) with DCDA (I/C) of PAO GREF. Such cases should be sorted out at the level of AO (P)/AOTF and PAO (GREF). In the event of non-receipt of positive response from PAO (GREF) the specific cases may be brought to the notice of M.O. for suitable action.</p>		<p>As cash flow has already taken place, it is the duty of executives to clear suspense head. PCDA directed that suspense head 0/020/74 & other adjusted expenditure like CP vrs, PBD vrs etc may not be adjusted in absence of provision in T.S. and availability of Budget and should reflect in MFAI. Action : All Sub offices</p>
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AO 24 BRTF	1	<p>Provisional and Final booking of Pay & Allowances in respect of GO & GP of HQ 24 BRTF: HQ 24 BRTF is not providing necessary data for final booking of P&A in respect of GO & GP with respect to SAO account for the month of October, 2013 onwards on the plea that excess amount to the tune of ` 4 Crores (approx) has been booked against HQ 24 BRTF due to inclusion of certain units which have already been moved out from the AOR of 24 BRTF. The matter was initially taken up by HQ 24 BRTF with PAO (GREF) Pune vide their letter No: 5003/GP Adj/33/E5B dated 16/07/2013. AO 24 BRTF has also pursued the matter vide No: A/24TF/Budget/Vol-III dated 28/11/2013 with all concerned. But wrong debit through SAO account is still continued. In recent past HQ 24 BRTF has again taken up the matter demi-officially with PAO (GREF) Pune vide their No: 100/DO/119/E1 Con dated 24/01/2014. it is therefore requested to take up the matter with PAO (GREF) Pune to correct the anomaly so that physical and financial mismatch of jobs may be considerably decreased.</p>	<p>The matter regarding non-receipt of pay account summary on Website of PAO (GREF) should have been taken up demi-officially by the concerned Officer-In-Charge of AO (P) with DCDA (I/C) of PAO GREF. Such cases should be sorted out at the level of AO (P)/AOTF and PAO (GREF). In the event of non-receipt of positive response from PAO (GREF) the specific cases may be brought to the notice of M.O. for suitable action.</p>	<p>The matter regarding non-receipt of pay account summary on Website of PAO (GREF) should have been taken up demi-officially by the concerned Officer-In-Charge of AO (P) with DCDA (I/C) of PAO GREF. Such cases should be sorted out at the level of AO (P)/AOTF and PAO (GREF). In the event of non-receipt</p>
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					of positive response from PAO (GREF) the specific cases may be brought to the notice of M.O. for suitable action. Action : (All sub offices)
AO (P) Udayak	1	<p>Non-production of License Fee of Army Officers: - HQ CE (P) Udayak allotted free single accommodation to Army Officers posted to HQ. CE (P) Udayak. The issue was brought to the notice of CE (P) stating that as per provision contained in BR Regulations GREF Officers/ DAD Officers posted to static station are not authorized fro free accommodation, as such Army Officers posted to BRO are also not authorized for free single accommodation, but HQ CE (P) clarified the issue that rent and allied charges cannot be levied to pay by the Army Officers posted at HQ CE (P) Udayak, promulgated under GOI, MoD letter No: 13 (43)/97/D (Q&C) dated 12.11.1997.</p> <p>The issue may please be examined and suitable guidelines may please be issued to all concerned to bring uniformity in the organisation.</p>	<p>The Army Officers posted to BRO are authorized for free Single Accommodation even at Static Station as per provision contained in GOI, MOD letter No: 13(43)/97/D(Q&C) dated 12/11/1997.</p> <p>However, issue may please be examined in detail by M.O., PCDA (BR) New Delhi and suitable guidelines/ instructions may be issued to all concerned to bring uniformity in the organisation.</p>	Procedure envisaged in MOD letter dated 12.11.97 needs to be adopted in case of Army officers.	<p>Procedure envisaged in MOD letter dated 12.11.97 needs to be adopted in case of Army officers.</p> <p>Action : (All sub offices)</p>

