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No. AN/I/526/CTC/Delhi /2015

Dated : 12.08.2015

To

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

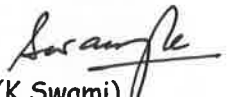
Sub: Conference cum CTC Meeting 2015 held on 20th to 22nd July 2015 at PCDA (BR) New Delhi.

Minutes of Conference Cum CTC Meeting 2015 held on 20th to 22nd July 2015 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 15.09.2015.

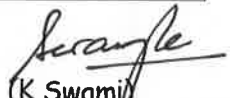
Kindly acknowledge receipt.

This issues with the approval of PCDA (BR).


(K Swami)
SAO (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 15.09.2015 please.
2.	EDP Section (Main Office)	For uploading the same on the PCDA (BR) website.


(K Swami)
SAO (AN)

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Appendix-A

LIST OF OFFICERS WHO ATTENDED CONFERENCE-CUM-CTC MEETING 2015 AT NEW DELHI ON 20th to 22nd July 2015.

Sl. No	Name of the officer	Name of office
1.	Shri R.K. Nayak, IDAS, Principal Controller	Main office, PCDA (BR)
2.	Shri Neeraj Agarwal, JCDA	Main office, PCDA (BR)
3.	Smt Priyanka Chandra, DCDA	PAO (GREF) Pune
4.	Shri J K Das, DCDA	AO (P) SEWAK
5.	Shri S K Das, DCDA	AO (P) VARTAK
6.	Shri D N Kamble, DCDA	AO (P) DANTAK
7.	Shri K L Mound, DCDA	AO (P) SAMPARK
8.	Shri Des Raj, ACDA	CDA BR GUWAHATI
9.	Shri N. R. Das, ACDA	AO (P) SETUK
10.	Shri Arun Mazumdar, ACDA	AO (P) SWASTIK
11.	Shri Gurmail Singh, ACDA	AO (P) HIMANK
12.	Shri S K Yadav, ACDA	Main office, PCDA (BR)
13.	Smt Ravi Kiran, ACDA	Main office, PCDA (BR)
14.	Shri Balvir Chand, SAO	JCDA (BR) CHANDIGARH
15.	Shri Pratap Chand, SAO	AO 38 BRTF
16.	Shri Dev Raj Barna, SAO	AO 13 BRTF
17.	Shri Yogesh Kumar Gupta, SO(A)	AO (P) CHETAK
18.	Shri Karan Singh, SAO	AO 45 BRTF

19.	Shri Sreekumar Ca, SAO	AO 19 BRTF
20.	Shri M S Khorde, SAO	AO 16 BRTF
21.	Shri Subhash Chander, SAO	AO 753 BRTF
22.	Shri R P Verma, SAO	AO EBW (GREF)
23.	Shri Surinder Singh, SAO	AO WBW (GREF)
24.	Shri T.D. Thakur, SAO	AO 759 BRITF,
25.	Shri S S Lal, SAO	AO 752 BRTF
26.	Shri A.K. Das, SAO	AO 756 BRTF
27.	Shri S J C Singh, SAO	AO 25 BRTF
28.	Shri P Vijaya Lakshmi, SAO	AO GREF CENTRE Pune
29.	Shri M K Bhat, SAO	AO 760 BRTF
30.	Shri Ram Niwas Saini, SAO	AO 32 BRTF
31.	Shri S Dey Sarkar, SAO	AO 24 BRTF
32.	Shri Sanjeev Sharma, AO	AO (P) HIRAK
33.	Shri H. Baswantappa, AO	AO 35 BRTF
34.	Shri Inder Mohan, AO	AO (P) Vijayak
35.	Shri N A Bhatti, AO	AO 31 BRTF
36.	Shri M H Laskar, AO	AO 765 BRTF
37.	Shri Manjeet Kumar, AO	AO 21 BRTF
38.	Shri Jitender Singh, AO	AO (P) SHIVALIK
39.	Shri V.K. Srivastava, AO	AO (P) SHIVALIK
40.	Shri P Naveen Kumar, AO	AO 15 BRTF

41.	Shri Prasenjit Dey, AO	AO 758 BRTF
42.	Shri B Ghosh, AO	AO 23 BRTF
43.	Shri D.K. Gogoi, AO	AO 761 BRTF
44.	Shri S.K. Sinha, AO	AO 48 BRTF
45.	Shri R.K. Garg, AO	AO (P) DEEPAK
46.	Shri M H N Singh, AO	AO 755 BRTF
47.	Shri Sanjay Sandotra, AO	Main office, PCDA (BR)
48.	Shri P.K. Agarwal, AO	AO 36 BRTF
49.	Shri N. Rudrapal, AO	AO 763 BRTF
50.	Shri Madan Mohan, AAO	AO (P) BEACON
51.	Shri P Kundu, AAO	AO 42 BRTF
52.	Shri Sanjay Kumar Sah, AAO	AO (P) ARUNANK
53.	Shri Pradip Ghosh, AAO	UA LO DGBR
54.	Shri V K Pandey. AAO	AO 46 BRTF
55.	Shri P K Koul, SAO	Main office, PCDA (BR)
56.	Shri K Swami, SAO	Main office, PCDA (BR)
57.	Shri K. Balasubramanian, SAO	Main office, PCDA (BR)
58.	Shri Rakesh Kumar, SAO	Main office, PCDA (BR)
59.	Shri D. Bhattacharjee, AAO	Main office, PCDA (BR)

**MINUTES OF CONFERENCE-CUM-CTC MEETING 2015 HELD ON
20th to 22nd July 2015 AT NEW DELHI.**

The Conference-cum-CTC Meeting for the year 2015 was held at New Delhi on 20th to 22nd July 2015 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 Shri S.K. Yadav, IDAS, ACDA, where besides welcoming Hon'ble PCDA (BR) amongst others, (List of participants enclosed as appendix-A), he outlined the objectives of the meeting and requested PCDA (BR) to inaugurate the Conference-cum-CTC Meeting 2015.

In his inaugural address, Shri R.K. Nayak, IDAS, 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.

PCDA (BR) also touched upon the several grey areas like 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 to 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.

In his inaugural speech, PCDA (BR) stressed upon the need of preparing a "Blue Book" on the working of the organization, so that any officer/staff joining the organization of PCDA (BR) can get an insight into the working and functioning of the organization. He also stressed upon

reading the office manuals for better appreciation of the works handled in Accounts offices.

The revenue study carried out by Shri G.R. Kaith, IDAS, DCDA(Rtd) was also mentioned by PCDA (BR) and expected all AOs to come up with such study. He opined that revenue study in BRO may reveal that huge amount of revenue loss is occurring due to our being not vigilant.

Following the inaugural speech of PCDA (BR), Shri K. Swami, SAO, Shri P.K. Koul, SAO & Shri Sanjay Sandotra, AO of Main Office gave presentation on the works handled by them.

Smt Priyanka Chandra, IDAS, DCDA of PAO (GREF) Pune gave a presentation on the functioning and performance of PAO (GREF) with special emphasis on Project Skylark and Monthly Pay System.

Discussion on the agenda points was initiated by SAO (Admin) 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.

After through discussion on all issues of importance, decisions were arrived at in respect of each issues which are appended in Annexure A.

On the concluding day, training session on the working of BRO & role of IFA in finance matter was held for all the participating officers.

Winding up the three day marathon 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, SAO.

The concerned GOs/SAOs/AOs/AOs 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 SAO (Admin.) by the 15th September 2015.


(S.K. Yadav)
ACDA (AN)

NO. AN/1/526/CTC/Delhi/2015 dated .08.2015

Copy to:

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

AGENDA POINTS FOR CTC MEETING 2015
IN RESPECT OF PAO (GREF), PUNE & AO (GREF CENTRE) PUNE

Annexure-A

S.no	Name of the Office	Agenda Points	Remarks of Main Office	Decision taken at the CTC meeting
1.	PAO (GREF)	The SKYLARK system was developed by IT&SDC Secunderabad. This software is based on advanced Java Platform and more or less like DOLPHIN system which is being used by other PAO (ORs). Till date all technical support for the software was provided by IT&SDC itself. IT&SDC is still maintaining the software for all other PAOs (for DOLPHIN) but insisting this office to take over the maintenance of SKYLARK System. As the Software is very complex and there is no capable person who is well conversant with the software, at present scenario it is not possible to take over the software.	ITS&DC, Secunderabad has intimated their office is already overburdened due to engagement in project TULIP. However they will provide there assistance for maintenance of Project Skylark till the completion of training of six member team of your office on JAVA/PHP through outsourced trainers using NADFM Pune EDP lab. Instructions have already been issued under EDP/637/PAO GREF/Vol-IV dated 06-07-2015.	Sanction for training for Officers & staff on JAVA and Php has been conveyed vide M.O.letter No.EDP/637/PAO(GREF)/Vol-IV dated 06.07.2015 so that PAO(GREF) can take over the maintenance of Project SKYLARK at the earliest. (Action : PAO (GREF & EDP section of M.O.)
2.	PAO (GREF)	Admitting CEA claims by AO offices and forwarding of nominal roll to this office has been raised during CTC meeting 2014. Feasibility of admitting the CEA claims has been asked vide Main office letter No. AT/BR/125/Misc/AR/Vol-II dated 23/07/2014, Accordingly, views in this regard have been offered vide this office letter No. PAO/GREF/CC/ 26/CTC Agenda points/2014-15 dated 25.08.2014, but reply in this regard	CEA Claims can be admitted by 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	Status quo to be maintained (Action : PAO (GREF)

		received vide M.O letter No. AT/BR/119/Misc Allowances dated 28/11/2014, the competent authority has decided that the status quo should be maintained as it entails amendment in OM part-XIII VOL- I and VOL -II. CEA claims point is once again discussed during Test Check of PAO (GREF) for QE 03/2015 with Shri. Sandeep Kumar Yadav, IDAS, ACDA and accordingly the main office asked to submit SOP for CEA claims vide their letter No. PAO Cell/1313/GM/2014-15/Vol-II dated 08.05.2015. It is therefore suggested that the feasibility of admitting CEA claims at AO Project/AO (TF) level may please be re-examined.	DGBR for implementation of the revised procedure.	
3.	PAO (GREF)	Presently, Summary of accounts are being forwarded to concerned Project/ AO (TF) through e-mail. Further at time of forwarding the summary of accounts some of summary of accounts bounce due to wrong e-mail ID/inactive email ID. Hence, AOs (TF)/Project HQrs may please be advised to download the SAO Accounts on PAO (GREF) Website i.e. Paogref.nic.in. Summary of accounts is uploaded on website on first week of every month.	All AO(P)/AO TF are advised to provide correct E-mail ID to PAO(GREF), Pune & also download summary of A/Cs from website of PAO(GREF).	E-mail ID of all Sub-offices to be provided by Main Office to PAO (GREF) Pune (Action : MO , EDP Section)
4.	PAO (GREF)	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. Afterwards the long outstanding advances are intimated to PAO (GREF), which results in receipt of complaints from affected individuals and later on cancellation memos are issued by AO who has originally intimated the recovery amount. To set right the transaction a lot of correspondences are involved. 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	AO TFs are advised to be more careful while forwarding demand to the new accounts office so that unnecessary correspondence is avoided.	i. AO(P) / AO TFs are advised to be more careful while forwarding demand to the new accounts office so that unnecessary correspondence is avoided. (Action : All AO(P)/ AO TF) ii. A DO letter to be written to HQ DGBR for forwarding a monthly report on audit jurisdiction of units. (Action : MO Audit section)

		transferred to avoid the discrepancy.		
5.	AO (GREF) Centre	<p>1. Due to delay in publishing of POSIN DO II in r/o new recruits posted out from GREF Centre, a large Nos of TBO is required to be raised and the very purpose of MPS is defeated. The oldest outstanding is of 9/2010.</p> <p>2. Non responding of TBO by AO Task Forces in time and whenever reminders are issued asking for copy of debit vouchers. It is therefore suggested that Names of Accounts officers and their Mobile No of all the task forces be made available so that TBOS will be sent by name.</p>	Requisite information will be provided.	<p>Names of Accounts officers and their Mobile No of all the AO (P) / AO task forces to be made available.</p> <p>(Action : MO , EDP Section)</p>

AGENDA POINTS FOR CTC MEETING 2015
SUB-OFFICES UNDER JCDA (BR) CHANDIGARH

S.no	AO(P) / AO TF	Agenda Points	Views of JCDA(BR) Chandigarh	Remarks of Main Office	Decision taken at the CTC meeting
6.	AO (P) Deepak	i. As per leave rules, the credit of leave will be reduced by 1/10 th of EOL availed during the previous half year when credit to be afforded at a rate of 15 days on every half year. Now as per GOI orders the EL in respect of GREF personnel has been enhanced at uniform rate of 60 days per annum. As such, it may be clarified as to whether EL will be reduced by 1/5 th instead of 1/10 during the EOL period.	As per Para 214 of BR Regulations, the members of the force shall be governed by the CCS (Leave) Rules 1972. This office therefore opines that reduction of EL credit by 1/5 th should apply as provided in Rule 27, GID (I) of CCS (Leave) Rules 1972.	Status quo may be maintained.	Case has been forwarded to HQrs office for clarification and orders, till such time status quo may be maintained (Action : All Sub-Offices & AT section of MO))
		ii. The PBD vouchers on a/c of ration etc., issued by Supply Depot. to GREF are received from local Audit. Officer adjusted in code head 01/453/01, 01/453/03, 01/453/04 and 01/453/05 these code head used for supply of stores to other than Defence. Unit as mentioned in OM-XIII. However, w.e.f. 01/04/2015 GREF has come under MOD. Therefore, it may be clarified which code head will be used to book such type of PBD vouchers.	This office is of the opinion that status quo be maintained until orders are executed on the ground and new code heads are conveyed by the HQrs Office.	Status quo for adjusting PBD vouchers to continue.	Status quo to be maintained. (Action : All Sub-Offices)
7.	AO (P) Shivalik	1) In this regard, it is intimated that extension of delivery period has been granted by the executives in the Supply Orders of various oil companies ie IOC, HPCL and BPCL for providing MS-87/HSD/SK Oil and other lubricants	LD clause is one of the essences of a contract which is to be inserted or otherwise while issuing/signing the contract documents by the	MOU is binding on both the parities and payments are to be released as	i. Action may be taken as per terms & conditions of MOU.

		<p>without imposing LD clause. This office has also vetted the same amendment without imposing LD clause due to non-mentioning in the MOU Between executive and oil companies. This office may please be apprised whether LD clause @ 0.05% per week should be imposed or not.</p>	<p>authority. As against this MOU is an understanding/ agreement between two parties broadly describing the conditions of the business/ activities. Therefore it is the duty of the party viz. CFA in consultation with IFA issuing Supply Order (Contract documents) to ensure that all the requisite clauses are included in the documents in a very succinct manner.</p>	<p>per terms and conditions of MOU.</p>	<p>ii. Audit section of MO to take up the case with Hqrs DGBR for incorporating LD Clause in the MOU with various oil companies.</p> <p>(Action :All AO TF and AT Section MO)</p>
		<p>2) Of late it is observed by this office that Army Officers are posted in Hqrs CE (P) Shivalik., due to non-availability of Govt married accommodation in the Hqrs CE (P) Shivalik. They are residing in Govt Single accommodation at Officers Mess of (P) Shivalik and they are drawing HRA "Z" class city. This office is in the view that non-availability certificate may also be obtained from nearest Army station HqrsieRaiwala. As such they are not completing all formalities which are invariably required for drawing HRA. Firstly they should apply for Govt married Accommodation to Hqrs CE (P) Shivalik. In case Govt. married Accommodation is not available with Hqrs CE (P) Shivalik then his request for Govt. Accommodation may be sent to nearest station HqrsieRaiwala being located very near to this project. On receipt of NAC from station HqrsRaiwala Part II order may only be</p>	<p>The issue is not clear whether Army officers are staying with family in single accommodation and claiming HRA or otherwise. In view the incomplete details, the case may be discussed at CTC after getting details.</p>	<p>Regulation of HRA in case of Army Officers is governed by MOD (Q&C) ID No dated 03/07/00. In the ibid ID, the entitlement of HRA to Army Officers have been defined. It has also been defined in the ibid ID that payment of HRA can be admitted in the basis of NAC from Stn Hqr. Whether the officers are</p>	<p>Cases may be regulated as per MOD (Q&C) ID No dated 03/07/00</p> <p>(Action : All AO(P) / AO TF)</p>

		<p>published by the executives for claiming HRA. It is further added that Army Officers who are posted in fielded Area which are not family station even they are not drawing HRA, due to non-receipt of NAC from the station Hqrs. However, As per above statement Army Officer has been posted in the static formation and they have to apply for separate married accommodation in the nearest Army station Hqrs Raiwala. On receipt of NAC from that office than they are entitled for HRA. If agreed, to then the matter may be taken up with Hqrs DGBR for ceasing the HRA to Army Officers posted in this project to save the huge loss of the state.</p>		<p>staying in single accommodation with family is not clear from the proposal. In case the officer is staying in a mess at duty station and the family of the officer is also staying with them in a mess, then as per provisions of above ID HRA is not admissible to them and the matter will be taken up with PCDA (O) Pune for suitable action.</p>	
8.	AO (P) Chetak	<p>i. RAE Cases - As per enhance delegation of financial powers to CE, all RAE Cases will be delt by CE. In this connection, it is not clear in BRDB letter dated 05.11.2014 that CE can deal all such RAE cases, where original AE which exceed the tolerance limit (above 10%) but the same is under the financial power of CE (i.e Rs.10 Cr.)For example, if an Approximate Estimate (AE) is issued for Rs.2Cr. (which is under the financial power of CE cross the tolerance limit (10%) and goes uptoRs. 3 Cr. Then ho will be empowered for issue RAE.</p>	<p>Main Office circular No. W.Cell/1130/MiscCorr/BRDB dated 13.5.2015 may please be referred in this regard.</p>	<p>Agreed with the comments of JCDA(BR) Chandigarh</p>	<p>Main Office letter No. W.Cell/1130/Misc Corr/ BRDB dated 13.5.2015 may please be referred to in this regard.</p> <p>(Action all AO(P) / AO TF)</p>

		<p>ii. Rate of Ration Money - As per DGBR LETTER No. 18363/ Revision of Allowance/ 2014-15 / DGBR / T&C dated 11.12.2014 (copy enclosed), MOD has increased Ration money allowance for officers and troops @ 79.93 & Rs.85.96 respectively vide their QMGs branch IHQ MOD (Army) letter No. 64049/Q/ST-6/Oftrs/Q-1 (B) and 12045/Q/st-6/Q-1 (B) both dated 19.03.2014, but without approval letter of BRDB, this office is not paying ration money at revised rate. Officers/Officials of GREF are pressing this office for payment of ration money at revised rates.</p>	<p>This office is of the view that demand of the AO office for BRDB letter to admit ration money claims at revised rates is quite reasonable.</p>	<p>This office has not received any letter regarding revision of Ration Allowance from Rs 79.93 to Rs 85.96, through Secretary (BR), hence, no circulation of Govt letter has been carried out as yet.</p>	
9.	AO (P) Beacon	<p>Consultation with IFA in case of variation of DO limit Minus side in contract Agreement As per para7.1 of IFA BR, IFA is to be consulted in post contract amendments having financial implications in terms of para 5.18 of D PM-2006.</p> <p>HQ CE (P) Beacon had issued Minus Deviations in various CAs without the concurrence of this office/IFA (BR)</p> <p>This office objected this; ultimately the matter was referred to PCDA (BR), who endorsed our stand.</p> <p>HQ CE (P) Beacon also took up the matter with DGBR through there administrative Channels. DGBR vide there letter No.24556/DGBR/BCN/Gen/CA 15/E8 dated 30/04/2015 has quoted clause No. 19-01-13 (C) of MES Manual on contracts which says "In</p>	<p>Since the matter has already been referred to Main Office, outcome may be awaited please.</p>	<p>Reply from HQ Office is awaited.</p>	<p>Clarification from HQ Office is awaited. Till such time concurrence may be given as per IFA (BR) Manual</p> <p>(Action MO Work Cell & All AO(P) / AO TF)</p>

		case of variation of DO Limit on minus side no consultation with CDA shall be necessary and Accepting officer may issue necessary amendment to contract with intimation to next higher authority." The matter stands referred by PCDA (BR) Delhi Cantt. to CGDA for clarification vide letter No. W.Cell/1130/Beacon/MiscCorrsdated 06/01/2015. In case decision has been received, the same may please be conveyed.			
10.	AO 760 BRTF	i. Enhancement/Revision of powers to Assistant Accounts Officer (Group B) in DAD:- As per Main Office letter No. AN/I/030/DOP dated 14/10/2011, It has been decided to authorize the AAOs posted in Task forces to exercise the powers of AO Task Force in their absence due to posting out/leave/ty. duty etc. and their powers will automatically cease on resumption of duty by the Officer-in-charge of AO Task Force. It is not clear from Main Office letter No. referred above whether SOs (A) posted to TFs should also exercise the same powers as delegated to AAO as only AAO is authorized as per Main office letter ibid. The matter accordingly needs clarification.	Original orders pertain to the powers of the AAOs. As informed by HQrs Office that on publication of gazette notification, the SOs(A) will be re-designated as AAOs, therefore status quo may be maintained.	Status quo may be maintained.	i. Status quo to be maintained. (Action : All AO(P) / AT TF) ii. The AN-I section of MO to take up the matter with HQrs Office considering the acute shortage of Officers. (Action : AN-I Section MO)
		ii. Filing of 24G Statement (TDS):- As per Main Office letter NO.S/712/Income Tax dated 18/05/2012, AO (Task Force) is required to file/submit the 24G Statement in respect of TDS deducted by DDO (salary/non-salary). For this purpose, Main Office has also authorized outsourcing to be done from concerned	This office is of the opinion that since the work of filing TDS statement carried out by AO Office but actually pertains to executives. Therefore, executives should bear the expenditure towards filing of	AO TF's is filing the TDS Statement on behalf of the executives and the executives should bear the	Expenditure on account of filing of TDS to be borne by the executives. AO 765 TF to submit the modus operandi for filing of TDS from

	<p>Facilitation Centre/Service Provider vide MO letter No.AN/III/Pay/IT/2013 dated 02/12/2013.</p> <p>Presently such charges/expenditure incurred for outsourcing are paid by TFs from various jobs but sometimes they don't accept the claim/charges incurred on the ground that this is to be filed by AO (TF), as such charges on this account should be paid by AO (TF). The matter may accordingly be examined and it is requested to issue the necessary directions to Project/TFs in this regard to accept the said claim/charges or else funds for this purpose may be allocated separately to concerned AOs to meet such commitments/expenditure.</p>	TDS.	expenditure.	<p>Accounts Office.</p> <p>(Action : All sub Offices & AO 765 TF)</p>
	<p>iii. Payment of Honorarium to GREF Personnel:-</p> <p>A case of payment of honorarium to GREF Officer has been received in this office for payment. The honorarium of Rs.5000/- & Rs.8000/- respectively has been sanctioned by CE (P) Beacon to the GREF Officer in connection with his role as Presiding officer in Inquiry proceedings etc.</p> <p>Since no such bills have been received/passed by this office earlier, this office is of the view that the payment of honorarium/bill in respect of GREF personnel are required to be paid by PAO (GREF) Pune as this being income and forms part of taxable income (P&A) and accordingly should be released by PAO (GREF) Pune through salary account/IRLA of the said officer as P&A of the</p>	<p>Ideally this type of claims should be entertained by PAO(GREF) Pune but keeping in view the staff shortage at PAO(GREF) Pune it has been decided by the PCDA(BR) that claims such as TA/DA, CEA etc are to be handled locally by the AO offices. This office therefore would suggest that the status quo can be maintained and report to the effect can be rendered to PAO (GREF) Pune for commuting income tax.</p>	<p>This office shares the view of JCDA (BR), Chandigarh.</p>	<p>Status quo to be maintained and a report to this effect should be rendered to PAO (GREF) for commuting income tax.</p> <p>PAO(GREF to take up the IT&SDC Secunderabad for inclusion in project Skylark, so that the payment can be released by them through DO-II.</p> <p>(Action : All AO(P) / AO TF & PAO (GREF)</p>

		<p>GREF personnel are being paid/maintained by PAO (GREF) Pune.</p> <p>In view of the above, the matter may kindly be examined and necessary clarification in this regard may be forwarded to this office whether or not such payment are required to be admitted/paid by this office. In case, such honorarium payments/bills are required to be released by this office, the procedure thereof may be intimated for our further necessary action.</p>			
11.	AO (P) Sampar k	<p>i. Stepping up of Pay at Par with junior. Anomaly arised due to additional increment -</p> <p>Case regarding stepping of Pay at Par with junior where anomaly has occurred only due to grant of additional increment to those employees who were due to get their Annual increment between Feb to June 2006 vide GOI of Min of Fin letter No. 10/02/2011-E-III (A) dated 19.03.2012 was submitted to JCDA (BR) vide our letter No. AO/ (P) SPK/108/VI-III dated 18.10.2014 for clarification is still awaited. Please refer JCDA (BR) letter No. BR/VI/146/PF/Vol-VII dated 28.11.2014 to link the case.</p>	<p>As intimated by Main Office vide letter No. Pay Tech/1357/ GOI/6th CPC dated 23.6.2014 that the similar case pertaining to AO(P) Beacon has been referred to HQrs Office, Main Office may kindly intimate the decision.</p>	<p>On receipt of clarification from HQR Office, this office vide letter No Pay Tech/1357/GOI/ 6th CPC dated 24/06/15, has already informed Jt CDA BR Chandigarh to admit the case in audit in terms of HQR Office letter No AT/II/2450-VII dated Aug 2014.</p>	<p>Clarification received from HQrs office which was intimated vide Pay Tech Section letter No Pay Tech/1357/GOI/6th CPC dated 24/06/15 may be hosted on web site</p> <p>(Action : Pay Tech and EDP Section of MO)</p>

		<p>ii. Works under the provision of Para 560 BR Regulation - As per SOP, OC RCC has been vested with the spirit of the powers for invoking Para 560 of BR Regulations and it becomes imperative that those powers are invoked very sparingly only inescapable work to open line of communication are taken up. Such works shall be taken up at the earliest and completed under all circumstances within the laid down time frame. While vetting the proposals of IRMD works this office has come across with certain cases where Para 560 has been invoked after 03 to 06 months from the date of occurring of the incident and taking their own time in initiating the estimates for sanction irrespective of the time schedule issued vide HQ DGBR letter dated 02.01.2014. Matter required to be taken up with HQ DGBR for strictly adhering the time frame by the lower formations.</p>	<p>The issue has been clarified vide circular No. 23 Work Cell/ 1130/IRMD/Corr dated 15.1.2014, therefore may be acted upon accordingly.</p>	<p>Agreed with the views of JCDA(BR) Chandigarh.</p>	<p>Already clarified vide vide work cell circular No. 23 dated 15.1.2014,</p> <p>(Action : All AO(P) / AO TF)</p>
12.	AO 13 BRTF	<p>Notional Pay Column in the Data Sheet – Please refer CTC meeting-2014, Agenda Point -2 of AO 13 BRTF, Akhnoor wherein it was submitted that as per courts orders pay in respect of non-diploma holders was required to be fixed notionally at Rs. 5000/- w.e.f. 01.01.1996 and 01.01.2006 Grade pay of Rs. 4200/- was to be granted. Problem is arising in respect of persons retired prior to 01.01.2006 whose pay is to be revised notionally w.e.f. the date of retirement and financial benefit is to be given w.e.f. 01.01.2006 as there is no column for notional pay in the DATA Sheet and if revised pay is mentioned in the pay column of Data Sheet the</p>	<p>No instructions have so far been received from the Main Office. The issue needs to be resolved by the Main Office in consultation with PCDA (P) to avoid overpayment.</p>	<p>This office has already taken up the matter with PCDA (P) Allahabad for insertion of Notional Pay Fixation column in the LPC Cum Data Sheet, vide this office letter No Pay Tech/1352/Misc/ Vol I dated</p>	<p>The matter has been taken up with PCDA (P) Allahabad to obviate over payments. Clarification in this regard is awaited.</p> <p>(Action : All Sub Offices & Pay Tech Section MO)</p>

		<p>possibility of calculation of arrear by the computer in the office of PCDA (P) Allahabad w.e.f. the date of notional revision cannot be denied. It was told in the CTC meeting that the matter with the PCDA (P) Allahabad will be taken up and outcome will be intimated to all. Nothing has been received till date and service books are still lying pending for want of above clarification.</p>		<p>13/07/14 & subsequent reminders issued vide this office letter No even dated 12/11/14 & 01/01/15 but no response has been received from PCDA (P) Allahabad as yet. The matter has now been taken up Demi Officially with PCDA(P) Allahabad vide letter dated 09/07/15. In the meantime all the AOs are requested to endorse notional pay fixation w.e.f 01/01/2006 manually.</p>	
		<p>ii. Opening of Suspense Head for Maintenance/ Resurfacing works - Funds for Maintenance/ Resurfacing works are allotted on yearly/basis and lapsed on 31st March of the year. Normally this work is carried out departmentally but in few areas same portion is got executed through supply/execution contract and contractors' have to finish the work upto 31st March positively. The problem in these cases being faced by Task Forces is as under please:-</p>	<p>Since the matter stands referred to Main Office, Main Office may like to decide.</p>	<p>Opening of Suspense Head for Maintenance/Resurfacing works will be a new practice and cannot be accepted.</p>	<p>Status Quo to be maintained (Action :All AO(P) / AO TF)</p>

		<p>I) Although contractors complete their job upto 31st March but due to lengthy process in submission of final bill they can't submit the final bill before closing of financial year. The funds allotted for job lapsed on closing of financial year and not re-allotted in the next financial year. However, in some cases contractors do receive some payments through RAR but cannot be receive full payment as a result of which their payments remain outstanding due to non-receipt of funds in the next year. So in order to avoid the above difficulty it is proposed that a separate code head like suspense head may be allotted so that total amount of the work done may be booked in the particular code head before closing the financial year and payment from the suspense head may be released in the next financial year without disturbing the allotment of the next year.</p> <p>II) Secondly, a number of contractors are not submitting their final bills due to non-receipt of Royalty clearance certificate from the concerned department. Contractors say that concerned department takes long time to issue this certificate. Due to non-payment of final bills Job cannot be closed and remained open resulting delay in issue of part A and B certificate.</p> <p>To avoid such delay, it is also proposed that a new code head may be allotted to book (reserve) royalty in such situation and on receipt of clearance certificate from the concerned department, necessary payment be released on hand receipt.(Case stands referred to Main Office) by AO13 TF.</p>			
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		<p>iii. Whether only OVSR/Supt BR3)II are to be taken in 1400-2600 or all non-diploma holders - As per court order, non-diploma holder OVSR/Sup BR-2/ChMech/Elect/Sup EM-2 are granted pre-revised scale of Rs. 5000-150-8000 w.e.f. 01.01.1996 and Grade pay of Rs.4200/- w.e.f.01.01.2006. Accordingly, their fixation was done in the existing pay scale of Rs.1400-2300 as per table 21 RPR-1997 with no bunching benefit for those whose pay was less than 1520/-.</p> <p>Recently Main Office has issued a letter dated 15.09.2014 with the direction that fixation of pay in respect of OVSR and Supt BR-II may be done in the pre-revised scale of 1400-2600 w.e.f. 01.01.1996 which is not clear. Please also confirm whether only OVSR/Supt BR-II are to be taken in 1400-2600 or all non-diploma holders vizChMech, Ch Elect, Supdt EM-2 are to be taken in 1400-2600 (Case already referred to Main Office by AO 13 BRTF).</p>	<p>Since the matter stands referred to Main Office, Main Office may like to decide.</p>	<p>The issue has already been clarified to AO 13 BRTF vide this office letter No Pay Tech/BR/1352/PF/06th CPC dated 12/06/15.</p>	<p>Clarification issued vide Pay Tech Section letter No Pay Tech/BR/1352/PF/06th CPC dated 12/06/15 may be hosted on web site</p> <p>(Action : Pay Tech and EDP Section of MO)</p>
13.	AO 31 BRTF	<p>i. Audit of construction Store Ledger: As per Sr.No. 22 & 23 VII (P/200), RCC/BCC and other units Appendix Standard list of auditable documents IAM (BR) Major Constructional Store Register (MCS) consists bitumen, Cement LDO, Explosive, TMT Steel, WI Wire, Angle Iron CGI sheet etc. and other constructional Store Ledge have been included in the list of auditable documents. Whereas RCCs are not providing Constructional Store Ledgers for</p>	<p>Constructional stores are auditable by DAD staff in MES side. This office therefore opines that the constructional stores in GREF should be auditable by DAD staff.</p>	<p>The store ledger in respect of constructional stores like bitumen, cement, LDO etc. have already been included in the list of auditable documents in</p>	<p>The matter regarding audit of MCS ledger may be taken up with HQrs DGBR since the same has been included in the list of Auditable document in IAM (BR)</p>

	<p>carrying audit stating that these ledgers/Register are not auditable and not audited in the past also. In case these Ledgers/registers are to be audited then the matter may please taken with the HQ DGBR for issue necessary instructions to the lower Formations for providing these ledgers for audit at the time periodical audit visit, Practice/procedure adopted in order AO Task Forces is also required to be known.</p> <p>ii. Charging for Accommodation @ Rs.2.00 by GREF Centre Pune from GREF Personnel on TD - It is seen from the Ty.Duty TA/DA clams of GREF Personnel being received in this office that GREF Centre Pune charging only Rs. 2.00 for the accommodation provided to GREF Personnel in GREF Centre Pune during their stay on temporary duty /course and claiming full DA. Photo copy of one movement order issue by the GREF Centre Pune attached for reference please. It is not clear whether charging of Rs. 2.00 on account of accommodation by the GC Pune is in order and TA/DA Bill to be admitted in full or the claims be admitted by granting 75% DA when free loding provided alone. However this office admitting the claims by granting 75% DA + Rs. 2.00 per day during stay when the individual has been provided accommodation on charge @ Rs. 2.00 per day and food on cash payment (At old rate of DA).</p>	<p>In the opinion of this office, charges of Rs. 2/- per day are very low/negligible. Main Office may instruct LAO/PAO (GREF) to look into the matter.</p>	<p>respect of RCC/BCC and other units as Appendix 'A' of IAM(BR).</p> <p>Agreed with the views of JCDA(BR, Chandigarh.</p>	<p>(Action : AT Section of MO)</p> <p>AO 31 BRTF to forward the SOC regarding accommodation charges of Rs. 2.00 per day fixed by GREF Centre Pune to MO for taking up the m,atter with HQrs DGBR</p> <p>(Action : AO 31 BRTF & AT Section of MO)</p>
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AGENDA POINTS FOR CTC MEETING 2015
CDA (BR) GUWAHATI

S.no	Name of the Office	Agenda Point	Remarks of Main Office	Decision taken at the CTC Meeting
14.	CDA (BR) Guwahati & AO(P) Pushpak	<p><u>Contradiction between BR Regulation and MESR regarding commencement of work</u> - Para 556 of BR Regulation states that "If an approved work is not commenced within five years from the date of Administrative approval/Expenditure sanction, fresh approval must be obtained".</p> <p>On the contrary, Rule 30 of GFR read in conjunction with Para 142 of MESR (amended in the light of Para 31 (C) of DWP 2007) clearly states that if the approved work is not commenced within 12 months of date of Administrative approval, fresh approval is required.</p> <p>In this context, it is to be noted that PREFACE of BR Regulation mention that the Rules contained in it are supplementary to these of GFR, CSR, FR, MESR, TR etc.</p> <p>Action/order in this regard is required as there has been confusion of applicability of the rules. (Referred to M.O. Vide letter No. BR/574/MISC/VOL-XII, Dated 22/05/2015</p>	This is a policy matter to be presented through file.	<p>Matter may be taken up with DGBR for amending BR Regulation. And till such time rule 30 of GFR read in conjunction with Para 142 of MESR and Para 31 (C) of DWP shall prevail.</p> <p>(Action : All AO(P) / AO TF & O&M Section of MO)</p>
15.	CDA (BR) Guwahati	<p><u>Maintenance of USR</u> - Some of sub-office raised a doubt as regards to maintenance of USR stating that whether it should be maintained by Executives or by AO concerned as like AO MES. Since the civil works carried out by BRO is guided by the rule provision applicable for MES, as such it is opined by this office</p>	As it is policy matter, SOC may be forwarded to Main Office for examination.	The executive will maintain the USR and the TF will control the same through a control register

		<p>that maintenance/accounting of USR should as per provision contained in in Para 338 of UA's Manual read in conjunction with Para 62 of MES LAM which is mutadis-mutandis applicable in BRO offices also.</p> <p>It is suggested that the subject may be discussed in the CTC meeting for erasing any confusion and ascertain the application of the laid down procedure.</p>		(Action : All AT TF)
16.	CDA (BR) Guwahati	<p><u>In depth study of areas of irregularities</u> - It is seen from a considerable period of time that very less number of IAR, MFAI are coming up from AOs (P)/AOsTF. It is felt that necessary guiding points should be discussed in CTC meeting. Some of the areas which need to be studied in AO(P)/AO TF level, for illustration are as follows:</p> <p><u>Cash Function:</u> Utilization of Govt. fund in areas other than the areas for which it was allotted is a serious irregularity.</p> <p><u>Payment function:</u> Cash spent for other expenditures than the approved one is an area which Internal Audit has not touched yet. Taking up these areas in audit will certainly curtail down the misuse of Govt. money.</p> <p><u>Fixed Assets/Stores:</u> The audit authorities are already involved in the process of procurement of stores/assets etc. by the executives, as the approval of the audit authorities is necessary in these processes. Strict guidelines and keeping a watch on such procurements by introducing effective report on such procurement may have more effective impact in this field.</p> <p><u>Establishment, Personal Claim:</u> These are risk prone areas and are generally covered by Inspection/Super</p>	<p>It is a well-known fact that the contribution of sub-offices towards projection of serious irregularities which may be either of Cash or Stores towards IAR and MFAI report is almost negligible. During the past two years, none of the offices have made contribution towards IAR Point. It is only due to the efforts of Main Office that about nine IAR points were projected to HQr Office, Out of which three IAR points have been accepted by HQr Office. Out of 03 IAR points, 02 have been published in CGDA's 38th IAR Report and one is under process with HQr Office.</p> <p>All sub-offices are requested to go through the areas as suggested by CDA (BR) Guwahati and forward serious irregularities for inclusion in IAR/MFAI/Financial Advice report. As per procedure in vogue the serious irregularity should first be included in MFAI report and after watching the same in MFAI for three to four quarters,</p>	<p>i. Submission of NIL IAR/MFAI /FA reports was viewed with concern by PCDA (BR).</p> <p>ii. henceforth submission of NIL reports will be reflected in the ACR's of officer in charge.</p> <p>(Action : All AO(P) / AO TF)</p>

	<p>Review teams. However inclusion in audit will certainly help restricting in misuse of public money.</p> <p><u>Contingent Expenditure, Procurement of Goods:</u> These are the major areas where the violation of the laid down procedures is largely prevalent. Proper training of the audit staff on these areas will definitely have the desired effect.</p> <p><u>Information System:</u> With introduction of e-payment, the risk of wrong payment/over payment is undeniable. Hence proper monitoring through auditing of such payments is definitely, an area which needs to be covered by audit.</p> <p><u>Deduction of fraud:</u> This is a vast area where the audit authorities need to be trained. For an effective audit in these areas, the audit staff needs to have exposure in the basics to detect such frauds. So in depth training is a required.</p> <p>Besides the above this office suggests few areas which are important to stress upon for effective outcome in audit. The same are produced below:</p> <p>i) Liability Records should be maintained by Projects / TFs properly.</p> <p>ii) It is also noticed that a large number of Plant & Machinery which are under the holding of Projects / TFs are not being utilized properly and lying idle since long in most of the cases which causes blockage of Govt money. The same should be pointed out and Executive Authorities may be advised to use the same properly or transfer the same to the allied units as and when it is required by them.</p>	<p>then the same should be included in IAR Report. However, if the irregularity is of serious nature, it can be directly included in IAR Report. Further, key documents and reference notes which support the irregularity should also be enclosed, so as to verify its genuineness.</p>	
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	<p>iii) It is further noticed that a huge number of vehicles are lying idle / off road since long as well as Plant & Equipment such as Bitumen Plants etc. which have of no use. To minimize the Govt expenditure in connection with maintenance / upkeep of such vehicles / plants audit should be more vigilant on this issue and Executive Authorities may also be advised to take suitable economic measures to safe guard interest of the state.</p> <p>iv) For such underutilization of Plant/Equipment and vehicle as stated in (ii) & (iii) above it can easily be deduced that incidental costs such as manpower deployed for operating and maintenance thereof are also kept idle and thus there may be huge unaccounted loss i.e. in fructuous expenditure of exchequer money.</p> <p>v) A huge amount of unadjusted Pay & Allowances are lying which required to be adjusted as per extent rules. It is also noticed that there is a mismatch / difference between Financial & Physical report due to lack of proper execution of Jobs as a result of which there is a meager earning of Pay & allowances since at TF level P&A is a job charged expenditure. Non/Under utilization of technical manpower is also a hurdle for proper usage of Govt. exchequer. Attention of Executive Authorities may also be drawn in this regard by the audit team during audit and remedial measures in this regard should be taken by them.</p> <p>vi) It is often seen that a time gap is being occurred between acceptance of necessity and execution of the job on the ground. Such time over run tantamount cost overrun resulting some in fructuous expenditure</p>		
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		<p>which can be avoided if executive authority is scrupulous on the issue and it should be advised by the audit.</p> <p>A larger number of jobs started years back, in some cases decades are being shown as on-going jobs in the documents, though PDC of these jobs have elapsed long back and no physical progress has been seen during last years. This is certainly result in wastage of Govt money due to desertion of the jobs without any valid reason.</p>		
17.	CDA (BR) Guwahati & AO(P) Arunank	<p>In recent past DGBR vide their letter No. 24070/DGBR/ DTK/ 149/ E8 dated 02/02/2015 (addressed to HQ CE (P) Dantak) mentioned that there is no requirement of obtaining concurrence / approval from IFA for granting of extension of time in contract. However, para 26.4.5, 27(f)(iv) & 114 of OM Part XIII Vol-III clearly stipulates involvement of IFA in all stages including time extension of contract/S.O, which have financial implication. Since, BR Regulation is silent about involvement of IFA in time extension, the matter needs to be clarified for erasing out confusion.</p>	<p>AO offices have to strictly adhere to the provisions contained in the Para 114 of OM Part XIII vol III. However, in case executives are reluctant to obtain the concurrence of IFA, the matter may be referred to this office with full details. AO (P) Dantak is also advised to forward a copy of the HQrs DGBR letter to this office for taking up the matter with HQrs DGBR, at this end.</p>	<p>The provisions of IFA (BR) Manual to be strictly followed.</p> <p>ii. Works Section of MO to take up the matter with HQrs DGBR regarding issuance of letter dated 2/2/2015.</p> <p>(Action : All AO (P) / AO TF & works section of MO)</p>

AGENDA POINTS FOR 6TH CTC MEETING FOR THE YEAR 2015
SUB-OFFICES UNDER CDA (BR) GUWAHATI

S.no	Name of the Office	Agenda Point	View of the CDA (BR) Guwahati	Remarks of Main Office	Decision taken at CTC meeting
18.	1. AO(P) Dantak 2. AO(P) Arunank	Training on scrutiny of AE/RAE to the staff and officers of AOs (P).	In -House Training Programme on scrutiny of AEs/RAEs need be scheduled at Zonal office in consultation with main-office. Course module, tentative date and list of participants and name of the faculty member will be intimated in course, on receipt of approval from MO, PCDA (BR) New Delhi.	03 days In-house training course on "AEs/RAEs, various types of contracts, scrutiny of contracts, payment of RARs and scrutiny of Dos and amendments", has already been proposed to be held for clerks, Adrs and AAO level w.e.f 14/12/15 to 16/12/15, at Main Office as well as Zonal Offices viz. CDA(BR) Guwahati and Jt. CDA (BR) Chandigarh, in the in-house calendar for the FY-2015-16, approved by worthy PCDA (BR). However, if required the duration of ibid training course can be extended up to 05 days. Further, one day in house training course on "Vetting of AEs/RAEs and role of IFAs thereon" was also held on 23/02/2015, wherein Officers-In-charge of all the AOs(P) attended the same.	PCDA (BR) directed that officer in charge of the sub office should impart training to the staff under him. ii. Zonal offices can explore the possibilities of holding another three day training on AE/RAE and forward the proposal to MO for approval. (Action : Zonal Offices , AO(P) / AO TF and O&M section of MO)
19.	1. AO 758 BRTF 2. AO 15 BRTF	Non-booking of P&A in respect of GREF Employee due non-availability of TS provision in respect of on-going Job(s).	On receipt of monthly details of Pay & Allowances paid to the GREF	Booking of P&A may be carried out against the jobs where provision of P&A exists. Executives Authorities may	i. Issue of non booking of Pay & Allowances in balance TS

<p>3. AO 755 BRTF 4. AO 24 BRTF 5. AO 19 BRTF</p>			<p>officers/Staff of respective BRO Units/Formation from PAO(GREF) Pune, AOs(P)/Aos TF may book the amount provisionally against the Jobs where provision for P& A exist. On receipt of Job allocation from executives, necessary rectification will be carried out and finally the amount of P&A will be booked to the respective Jobs.</p> <p>On implementation of above procedure there will no scope of outstanding balances on account of P&A paid to GREF employee. Non-booking of Pay & Allowances, which have already been paid by PAO (GREF) and budget for the respective financial years have already been debited but not accounted for /non-debit from the job(s)</p>	<p>be requested to go for RTS duly incorporating provisions of P&A.</p> <p>D-linking of P&A from jobs has been projected by DGBR with ministry and the decision is awaited.</p>	<p>Provisions should be taken with the executives and ask them for initiation of RTS/ corrigendum.</p> <p>ii. Action taken report alongwith unadjusted P&A and balance TS provisions in jobs to be submitted by all offices to MO by 31st Aug 2015.</p> <p>iii. AO(P) should take up the issue of unadjusted P&A and insist on timely finalization of RTS / corrigendum/ RAE with executives demi officially.</p> <p>(Action : All AO(P)/ AO TF & Accounts Section MO</p>
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			gives a wrong financial information which is a serious financial year.		
20.	AO (P) Arunank	Improvement of road maintenance through dedicated BRO resources directly under control of Chief Engineer Project: DGBR New Delhi vide his letter No. 21801/PC/DGBR/95/TP (Plg) dt. 01.04.2014 has introduced a new system of maintenance works under which all maintenance works of the Project will be maintained by one RCC and it will be recorganised as "Maint RCC" which will look after maintenance of all roads and bridges in project sector and it will work directly under the CE Project. All physical and financial power of the maint RCC will rest with CE. The case was taken up by AO (P) Arunank to PCDA(BR) New Delhi vide this office letter No. AO(P)/Ark/85 RCC Maint/76/Vol-I dt. 27.06.2014 with a copy to CDA(BR) Guwahati regarding implementation of the letter since concurrence of PCDA(BR) was not obtained by DGBR. After so many correspondence PCDA(BR) Delhi vide his letter No. W.cell/1130/MaintDett/Corrdt. 30.09.14 intimated that Audit support for vetting demands, SOS, Contracts, TS and IFA role of maint RCC will be done by AO (P) and Maintenance of construction account, placing of Cash assignment demand and all payments will be done by AO TF. However Job allocation for cash payment and adjustment shall be done by HQ CE(P). Though the PCDA(BR)	To be examined in the light of DGBR letter quoted at reference. Since the concept of "Maint RCC" is a new one, the problems as pointed out may be discussed at a later stages after analyzing the merits involved in this new concept of working and accounting procedure.	Main Office letter No. W.cell/1130/MaintDett/Corrd t. 30.09.14 may strictly followed as SOP.	<p>i. Main Office letter No. W.cell/1130/Maint Dett/Corrdt. 30.09.14 may strictly followed as SOP.</p> <p>ii. Barring IFA role related to Maint RCC , other functions will be handled by respective AO TF.</p> <p>(Action : All AO(P) / AO TF)</p>

		<p>order is implemented, there are so many problem which is faced by (P) Office. Project office and TF are not located in same location. Hence at first Maintenance RCC sends all bills vouchers to HQ office and again after job allocation by project office, the same is re-submitted to concerned TF for audit and payment. Here a lot of time is wasted in correspondence. Further AO Project office cannot concur the demand of Maint RCC since construction account is maintained by concerned TF. Further PCDA (BR) letter is silent about other works of Maint RCC regarding audit of Service Book of GO/GP of maint RCC, Pay fixation, pension cases, credit verification of stores and all other verification of documents which is generally done by AO TF. It is also not clear which office will do the internal audit of Maint RCC. Hence, if possible the full responsibility of Maint RCC may be given to AO Project for all purpose of audit and payment. So that the purpose of creation of Maint RCC may be fulfilled.</p>			
21.	AO (P) Arunank	<p>Frequency of Internal Audit – For a long time Internal audit of BRO units is carried out by Audit team Leader and his team on half yearly basis (i.e. every six months) it becomes due. Hence a lot of time is given for this purpose. Due to shortage of men power in each office, it becomes difficult to run the office with quality and smoothly. In each sub-office office there are only one/two or maximum three auditors are available, and if they are sent out for internal audit frequently,</p>	<p>By virtue of appointment, the DAD staff and officer are responsible for carryout the Internal Audit of all the three Defence services including allied services of Defence Organizations.</p>	<p>Change in frequency of the audit course is not tenable, as the same is fixed by HQr Office. Moreover, as per remarks of CDA (BR) Guwahati, while approving LAP, if any shortage of staff is noticed, manpower is provided by them from other Offices.</p>	<p>Status quo to be maintained .</p> <p>(Action : All AO (P) / AO TF)</p>

		<p>it becomes very difficult to run the office. In some offices there are only one auditor is posted and he is also deputed in Internal Audit of other units. In these circumstances the office cannot be run smoothly. So one cannot run the office in absence of staff and the many important works are held up and the executive authority blames us for pending. Keeping all this, it is viewed that there should be Annual audit instead of Half yearly audit. This will solve many problems including shortage of staff which every office is facing now. Further BRO offices are situated in very remote areas. The audit staff are unwilling to go to these offices frequently because due to shortage of staff the same staff is selected each time for audit. If the frequency of internal audit is reduced to annual basis the audit staff will willingly go for audit.</p>	<p>Further, Internal Audit of BRO Units where there is shortage of staff, manpower is being provided by Zonal Office from other offices.</p> <p>Hence status quo may be maintained.</p>		
22.	AO (P) Arunank	<p>Mandays for Internal Audit: In the internal Audit mandays for audit of each unit was fixed many years ago. At that time the scope of the audit was too much. But as time passed, the scope of audit has been reduced due to many reasons such as computerization of office, less manual work and also it has been observed that no major financial objection has been raised/found during the audit. Further, in BRO there is fully pre audit system. Besides this it has been observed that only routine type of observation has been raised. Audit team leader and members complete their works of Internal audit in advance than the actual mandays authorized. Besides this there</p>	<p>Internal (local) audit is meant for audit of store accounting, so it has no relevance with pre-audit/scrutiny exercised in day-to-day office works while authorizing the payment or dealing with the procurement proposals as an IFA.</p> <p>However, review of the authorized manpower for Internal(local) Audit</p>	Not tenable. Status quo be maintained.	<p>Status quo to be maintained .</p> <p>Action : All AO(P) / AO TF)</p>

		<p>are Super Review, Internal Audit, Test Audit. Hence, it is proposed that at least 40% of mandays may be curtailed. It will reduce the expenditure. This will also reduce the staff problem in the office. The pending work during the audit will also be reduced.</p>	<p>of BRO Units/Formations is the need of time considering the changed scenario/quantum of work load/assigned targets/allotted budget/quantum of stores procured and authorized/posted strength of DAD staff/officers in the AOs(P)/AO TF.</p> <p>The issue may be further examined at MO, PCDA (BR) New Delhi and suitable action may be please be taken.</p>		
23.	AO (P) Setuk	<p>Outstanding Super Review - Recommendation for Super Review objection No. 03 (a,b,c) for the year 1999-2000 of HQ CE (P) Setuk was forwarded by CDA (BR) Guwahati letter No. BR/374/INSPN/Super-Review/STK/1999-2000 date 31/07/2012 to MO PCDA. It is requested may kindly be issued settlement memo of old outstanding objection i.e</p>	<p>Present status of outstanding Super Review objections in respect of HQ CE (P) Setuk may please be reviewed by MO, PCDA (BR) New Delhi.</p>	<p>This issue does not warrant to be discussed in the CTC. Matter may be taken up with Inspection Section Main Office through routine correspondence.</p>	<p>Matter stands closed.</p>
24.	AO (P) Setuk	<p>PAYMENT OF GPF ADVANCE BY PAO (GREF) PUNE:-At present GPF final withdrawal / part final being paid by the PAO (GREF) Pune on receipt of withdrawal request from respective duly verified by AO (P)/ TF. However, GPF, Ty.</p>	<p>Status quo be maintained</p>	<p>Status quo may be maintained.</p>	<p>Status quo to be maintained .</p> <p>Action : All</p>

		Advance is paid by imprest holder as 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)			AO(P) / AO TF)
25.	AO (P) Setuk & AO 764 BRTF	PAYMENT OF RATION MONEY BY PAO (GREF) Pune. Presently AO (P)/AO TF are dealing with payment of ration money bills in respect of GREF officers and personnel for the period they proceed on leave. Now it is proposed that payment of ration money should be released through PAO (GREF) PUNE.	Status quo be maintained	Status quo may be maintained.	Status quo to be maintained . Action : All AO(P) / AO TF)
26.	AO (P) Sewak	As per practice in vogue when the Chief Engineer, Project, proceeds on leave/ Ty.duty etc. He delegates all the financial and administrative power vested upon him to his next junior incumbent of HQ CE (P) Sewak ,i.e, of the rank of Colonel. In this connection, Please refer to GOI, MOST & H, BRDB letter No. BRDB/08/81/2006/BAE dated 05/11/2014 under which administrative and financial powers delegated to various authorities of BRO have been enhanced. Where in Para 3 (III) of ibid BRDB letter it has been clearly stated that CFA cannot delegate the financial powers conferred on him down the line. In the above mention situation, this office is in doubt whether the administrative and financial power delegated by GOI, BRDB vide the above referred letter to chief Engineer, project of BRO can be exercised by	Observation raised is valid and can be discussed at CTC Meeting. May be further examined at MO, PCDA (BR) level.	As per delegation of financial powers the financial powers vested to CFA are personal and cannot be delegated down the lines. However, as per GOI Decision reproduced in delegation of Financial powers, as officer appointed to perform the current duties of a post in addition to his own can exercise administrative or financial powers vested in the full-fledged incumbent of the post but he cannot exercise statutory powers, whether these are derived from an Act of Parliament or Rules.	Delegation of Financial Power,1978 to be consulted as statutory powers cannot be delegated. Action : All AO(P) / AO TF)

		an officiating CE (P) of the rank of Colonel particularly in so-far-as acceptance of all types contracts executed by BRO, which needs to be suitably clarified.			
27.	AO 764 BRTF	During 5 th CTC meeting, this office has given the proposal for enhancement of mandays from 10 to 16 for internal audit of RCC's. In response, M.O has intimated that due to staff constraints, the enhancement of mandays cannot be considered as enhancing of mandays will have effects on other are of office work. However, this office has the view that if enhancement of mandays is not possible, specific area may be allotted during each half yearly internal audit so that better result may be achieved.	Status quo may be maintained.	The matter has already been decided there is no need to enhance the mandays in respect of RCCs.	Status quo to be maintained. Action : All AO(P) / AO TF)
28.	AO 764 BRTF	RAR bills are being passed by this office against contract Agreement concluded by CE (P) Swastik. In few instances, connected scrutinized copy of Deviation/ Work order of the related CA's have been received late from AO (P) Swastik resulting this office have to either returned the bill to HQ 764 BRTF or kept the bill pending. In this connection, this office has referred the matter to AO (P) Swastik for issue clarification in this regard. In turn, AO (P) Swastik has intimated that RAR bills citing the abstract can only be passed after receipt of scrutinized copy of the same in this office. However, HQ 764 BRTF has repeatedly insisting to admit the RAR bills citing the abstract of Page No. 173 of Contract Manual wherein it is clearly stipulates that "AAOs will not wait for receipt of attested	The contents of AO (P) Swastik are correct. RAR bills in respect of CA accepted by CE (P) can only be passed after receipt of scrutinized/attested copy of CA and WOs / DOs / Amendment thereof in the office of AO TF.	Agreed with the views of CDA(BR), Guwahati.	Decision shall be communicated in due course . (Action : AT Section of MO)

		copies of Work orders/ Deviation orders pertaining to Term Contract, Handling & Conveyance and Supply of Material Contracts and like for passing of final bills". In view of the above, it is requested that please intimate whether scrutinized copy of work orders/ Deviation order is required before passing of RAR bill or otherwise as stated by HQ 764 BRTF.			
29.	AO 764 BRTF	As per Para 241 & 242 of OM Part-XIII, RAR bills may be forwarded by restricting the amount to 90% of work done in case of execution contract and 75% of the value of material supplied for supply of material contract. But, HQ 764 BRTF has forwarded the RAR bills to this office without restricting the amount of RAR to 90% & 75% in respect of Execution contract and supply of material contracts respectively without adhering to the procedure mentioned above. In view of the above, please issue direction whether RAR bills may be admitted by restricting the amount to 90% of work done in case of execution contract and 75% of the value of material supplied for supply of material contract or otherwise.	Payment in respect of RAR bills/Final Bills in respect of CA accepted by CE(P)/cdr TF may be authorized for payment after exercising due scrutiny in terms various paras of OM-XIII,Vol-III.	Agreed with the comments of CDA(BR), Guwahati.	Payment may be released in terms of various Para of OM-XIII Vol-III. (Action : All AO TF)
30.	AO 764 BRTF ,AO 44 BRTF &AO (P) Pushpak	Earned leave in respect of GREF personnel has been enhanced from 30 days to 60 days in a calendar year vide BRDB letter No. BRDB/14/256/2010/GE-I dated 20/10/2011 which was duly concerned by Min. of Fin, DOE vide their ID No. 338/E.V/2011 dated 17/10/2011 & DOP&T Estt (Leave) section UO No. 13026/2/2011-Estt (L) dated	PCDA (BR) may like to take up the issue with HQ DGBR for its correct implementation.	It was decided in the last CTC meeting that: a) GREF is govern by CCS (leave) Rules. b) Remaining 45 days EL is required to be carried forward to next year. However there is no change	Matter stands closed

		19/10/2011. DOPT has agreed to allow the proposal of enhancement of EL from 30 days to GREF members as indicated in Para-02 supra on the similar lines & through similar dispensation to be made by the BRDB at par with Army & CPMF vide their ibid letter. In this connection please refer to Para 36(B) of Leave rules for the services Vol-I, wherein it is clearly mentioned that service personnel will be allowed to accumulate not more than 30 days leave in a calendar year for enhancement at the time of retirement. However, it is seen BRO that EL has been accumulated beyond 30 days in a calendar year which is not as per DOPT order. In this connection please advise whether EL can be accumulated more than 30 days in a calendar		in total credit of EL in the account i.e 300+15 days. Case has been referred to HQr. Office for further clarification & orders, till such time status quo may be maintained.	
31.	AO 758 BRTF	Supplementary claims for difference of transportation of luggage @ Rs. 30/- per KM: - This office receiving supplementary claims for difference of transportation of luggage @ Rs. 30/- per KM in cases of transfer of individual from 'Z' class cities to 'Z' class cities, quoting authority of Main office letter no AT/BR/103/TA/DA/LTC/Vol. XXII dt 19/03/2014 and AT/BR/103/TA/DA/LTC/Vol. XXIII Dt. 04/07/2014 which states that "consequent upon revision of transportation rates from Rs. 18/- per KM to Rs. 30/- per KM in case of employees drawing grade pay of Rs, 4200/- to Rs. 6600/- with retrospective effect w.e.f. 01/09/2008" Whereas, as per Government of India, Ministry of Finance, Department of Expenditure OM	The issue may be examined at MO, PCDA (BR) New Delhi and necessary clarification/ instructions may please be issued to all concerned.	On receipt of the amendment to GOI letter dated 08/06/10, vide GOI MOD letter No 19030/3/2008/E.IV dated 24/01/11, the suitable amendment to this office circular no has already been carried out vide this office letter No AT/BR/103/TA/DA/LTC/Vol XXIV dated 06/04/15.	Matter stands closed

		<p>No.19030/3/2008-E.IV dated 08/06/2014 it has been clarified that higher rates of Road mileage prescribed for 'X' & 'Y' class cities would be admissible for transfers within 'X' & 'Y' class cities i.e 'X' to 'Y' class cities and vice-versa and from 'X' / 'Y' class cities to 'Z' class cities & vise-versa. In all other cases of transfer within 'Z' class cities, the rates prescribed for 'Z' class cities will be admissible. Main office, vide their letter no. AT/BR/103/TA/DA/LTC/Vol. XVIII dt 23/08/2012 clarified the same.</p> <p>Further, this office is allowing claims on higher rates in cases where individuals are transferred within 'X' & 'Y' class cities i.e 'X' to 'Y' class cities and vice-versa and from 'X' / 'Y' class cities to 'Z' class cities & vise-versa.</p> <p>Main office may kindly examine the issue and issue necessary guidelines in this regard.</p>			
32.	AO 758 BRTF	<p><u>Procurement of spare Parts (Cat A) under delegation of Powers</u> - As per revised delegation of administrative and financial powers Govt. of India, MORTH, BRDB letter No. BRDB/08/81/2006/BEA dated 05/11/2014, the OC's of field workshops are empowered to procure spares for vehicle/Equipment/Plants for Rs.50000/-. Earlier, the OC's of field workshops are empowered to procure spares for vehicle/Equipment/Plants for Rs.25000/- on each occasion as per Govt. of India MORTH letter No.04/696/2007/BEA/ 21801/PC/ DGBR/TPC dated 27/11/2007. Till receipt of revised delegation of administrative and</p>	<p>Since no stipulation such as "each occasion" has been imposed as regards to financial powers delegate to BRO functionaries, as such financial ,powers delegated to BRO functionaries will be delegated as per Govt. of India, MORTH, BRDB letter no.</p>	<p>Insisting total value of purchase in a Supply Order not beyond Rs. 50,000/- would mean decrease in financial powers of the OC Workshop. However in absence of clear stipulation, action be taken not considering the occasion wise. If the executives feels any difficulty in this regard, they may get the matter clarified from BRDB.</p>	<p>In the absence of clear stipulation the powers of OC workshop of Rs. 50000/- may be considered for each occasion.</p> <p>(Action : All AO(P) / AO TF)</p>

		<p>financial powers the practice followed by this office is that the financial powers are being exercise as per each item not by the total cost of all the items purchased at a time as clarified by Main office in the agenda point no 01 of annexure "C" of CTC meeting held on March 2013.</p> <p>The Word each occasion has been omitted in the revised delegation of administrative and financial powers this office admitting only the proposals of the OC's of field workshops having total cost of all the items purchased at a time is Rs. 50000/-. Whereas the executive authorities insisting that the power of the OC's of field workshops should be determined with reference to the value of a number of similar articles purchased at the same time and not by the total cost of all the items purchased at a time.</p> <p>Main office may kindly examine the issue with reference to the practice followed in other projects and issue necessary guidelines in this regard.</p>	BRDB/08/81/2006/B EA dated 05/11/2014 with reference relevant Para (s) of BRO Regulations.		
33.	AO 765 BRTF	<p>Project Bhawan has been installed in this office and accordingly CSV file was forwarded to PCDA(O) Pune on 28/02/2015 for recovery action and post copy of the occupation vacation return and recovery has been forwarded but the same has been return by PCDA(O), pune as a standard reply to forward through CSV file vide their no. Rent cell/corr/ dated 15/04/2015, dated 18/02/2015. This indicates that PCDA (O) Pune does not have any accountability in receiving the data</p>	Please see comments at Srl No.02	Matter may be forwarded to Main Office for further action.	<p>AO 765 TF to forward a SOC regarding non-uploading of CSV file for taking up the case with PCDA (O) Pune.</p> <p>(Action : AO 765 BRTF & EDP section of MO)</p>

		forwarded by sub offices as neither they acknowledge the receipt of the files nor they write anything about rejection of file. In recent times the PCDA(O),PUNE website has given a direct link to login and upload of CSV data, but that has now been withdrawn and no communication in this regard has been received from them about the uploading or forwarding of DATA. In view of the above, it is requested to take up the matter with PCDA (O) Pune and detail modalities of forwarding of DATA may please be asked. The important aspect of the issue is to how they will acknowledge the receipt of the data, as once the receipt of data has been acknowledged, we can assure that the data has been reached to them and further rejection or acceptance will follow.			
34.	AO 765 BRTF	An amount of Rs.2.02 crore towards adjustment of PI vouchers is outstanding since 01/2014 due to want of allocation. In spite of repeated discussions and reminders HQ 765 BRTF failed to allocate budget to adjust the outstanding due to saturation of JOB overhead in ration account. This may please be taken up with DGBR to resolve the issue of adjustment of PI vouchers and Pay & allowances.	Cash assignment to the tune of Rs.2.02 Cores may be withheld by PCDA(BR) New Delhi under intimation to HQ DGBR with a instructions to the HQ 765 BRTF to adjust the old outstanding amount on account of PI vrs of rations against the job(s) under which provisions for ration are exist.	Case may be referred to main Office along with supporting documents for taking up with the issue with HQr DGBR.	Case may be referred to main Office along with supporting documents for taking up with the issue with HQr DGBR. (Action : AO 765 TF and Works Section of MO)

35.	AO 46 BRTF	SEA PASSAGE CONCESSION AT PAR WITH LTC-80 FARE-RAGE -Sea passage concession for journey from portblair to Kolkata / Chennai etc. (Port to Port) may please be reimbursed at par with LTC-80 Fare to Officer/ Staff those who are drawing grade pay of Rs 5400/- and above under the authority of PARA 2(VII) of MOF, Deptt of Expenditure OM F.No.II(V) dated 27/02/1998 as clarified by our HQ Office to MOD/D/Pay/Services New Delhi under their DO No. AT/IV/2046/PC-B dated 11/03/2008 (Copy will be produced during meeting) and it is also clarified by CDA (IDS) New Delhi to the JCDA and IFA (ANC), Portblair vide their letter No. AN/SPC/ORDERS/77/II dated 08/07/2009 (Copy will be produced during meeting) on the basis of which, officer and staff including those posted in other DAD offices of Andaman & Nicobar islands drawing grade pay of Rs 5400/- and above are being reimbursed for sea concession at par with LTC-80 fare.	The issue may be examined at MO, PCDA (BR) New Delhi in the light of various authority quoted by AO 46 BRTF.	The matter has been referred to HQr DGBR vide this office letter No AT/BR/103/TA/D/ALTC/Vol XXIV dated 09/01/15 to pursue the case with BRDB for according special dispensation for A& N island for cash in lieu of Railway Warrant/Ship Fare/Air Fare whichever is lower.	Matter may be taken up with HQ DGBR demi officially. (Action : AT Section, MO)
36.	AO 46 BRTF	PAYMENT OF HRA-REG - As per Para 6 of OM Part-XIII Vol-III containing duties and functions of AOs(Project)/AOs(Task Force) and AOs(Support Service) for the purpose of single accommodation and ration, officers and staff in AOs(Project)/AOs(Task Force) and AOs(Base Workshop, Store Division) will avail of the same kind of benefits and privileges as applicable to GREF employees and officers	Specific clarification has already been issued by PCDA(BR) New Delhi vide their letter No.AN/III/578/HRA, dated 10/04/2012 as regards to regularization of duty	Agreed with the views of CDA(BR), Guwahati.	SOC may be forwarded to CDA (BR) Guwahati . (Action : AO 46 BRTF & CDA(BR) Guwahati)

		<p>posted in respective BRO Projects , Task Force and Base Wksp/ Store Division, but HRA for present duty station is not being paid to DAD officer of AO Office living without family in single room accommodation provided by HQ 46 BRTF, Portblair whereas GREF Officer's and staff Posted in HQ 46 BRTF and its allied units at Campbell bay are being paid HRA @ 20% and 10%</p> <p>Respectively even though they too have been provided single room accommodation. Therefore, payment of HRA for present duty station may please be made to DAD Officers and Staff living without family in single room accommodation provided by officers' mess of various BRO Units.</p>	<p>station HRA/old duty HRA in respect of the DAD offices & Staff those who are living in single mess accommodation and retained quarters at old duty station or drawing old duty HRA.</p>		
37.	AO 46 BRTF	<p>Detailed procedure of passing of bills on account of all claims may be intimated to this office for guidance and future compliance thereof.</p>	<p>Detailed procedure of passing of Contingent Bills/personal claims/third party bills by the AOs(P)/AOs TF/AOs Support Services are exist in the OM Part-XIII (Vol-III).</p>	<p>Already clarified by CDA (BR), Guwahati.</p>	<p>Bill / claims may be admitted as per procedure mentioned in OM-XIII Vol-III)</p> <p>(Action : AO 46 TF)</p>

38.	AO (P) Swastik	<p>Rationalization of Reports & Returns -There are 17 number of Monthly Reports, 11 number of Quarterly Reports, 6 Number of Half yearly Reports and 2 number of yearly Reports i.e total 36 (Thirty six) number of reports are required to be rendered by this office in addition to all other tasks of audit & payment of bills/ service books/ loss statement cases/ condemnation Board cases, scrutiny of CAs, MERs, Dos, Amendments to CAs, Pension cases, other various miscellaneous including post audit works etc. In addition to IFA related works. This require total engagement of staff particularly in the month ending week sometime keeping all other works pending for acute shortage of staff. It is submitted that information furnished in the above reports are sometime repetitive. Rationalization of all reports & Returns are, therefore, suggested to bring down the number of Reports to enable this office to devote more time to IFA related works and other audit works.</p>	Since all the reports & returns are being submitted on different subject as such further rationalization is not required .However, the matter may be examined by MO, PCDA (BR) New Delhi.	This office has already done rationalization of reports and returns vide this office letter No. W.Cell/O/1131 File/Vol-II dated 15/01/2015 and BR/Bud/900/R R/14-15 dated 02/03/2015, circulated to all sub-offices.	Action is in hand (Action : O&M section of MO)
39.	AO (P) Swastik & AO (P) Vartak	<p>Financial Concurrence Issues (Procurement of Stores)-Proposal for Procurement of stores are being received in this office for general and for constructional stores in particular where copies of the indenting units' letter are often not found enclosed. During scrutiny, it is however; found that the proposed item of stores is included in the ARA duly approved by the competent authority. A doubt has been arisen as to whether copy of the indenting units' letter is to</p>	While processing the procurement proposals to AO (P)/AO TF for IFA consultation, the executive authority has to make reference of approved ARA for the particular Financial Year. If the item(s)/stores is not	Agreed with the views of CDA (BR), Guwahati.	The matter regarding standardization / vetting of ARA may be taken up with HQ DGBR (Action : AT section of MO)

		<p>be insisted upon in cases where proposed item of stores is included in the approved ARA. In this connection, Para 135 (f) of OM Part XIII Vol-III dealing with financial concurrence of the procurement proposals states that procurement action to be initiated based on approved ARA or against any special demand (i.e. indent) based on functional requirement during the execution of Job(s).</p> <p>The considered view of this office is that the ARA is prepared on the basis of annual requirement of stores particularly major construction stores from user unit and the same approved by the competent authority may not be accepted for the purpose of AON since such approval is accorded without vetted by the IFA. It is appreciated that ARA is prepared (albeit taking into consideration requirements from the user unit) and the same is approved for the purpose of budget projection for next financial year. As such, individual proposal for procurement of store requires indents placed by the user unit before concurrence by the IFA. This requirement is, therefore, may not be dispensed with.</p> <p>This issue has been referred to CDA (BR) Guwahati with copy to M.O vide AO (P) Swastik letter No. AO (P)/Swtk/IFA/Orders/09/Vol-I dated 01/06/2015.</p>	<p>available in the ARA, specific demand from the user unit with the approval of CFA & certificate as regards to availability of budget duly verified by the AO TF concerned will be insisted before concurring the proposals.</p>		
40.	AO (P) Swastik	<p>Creation of Information Bank on Orders & Installation -A need is felt sometime for immediate access to correct position of rules/orders as on date on certain issues when</p>	<p>Presently all the important orders issued by HQrs office, PCDA(BR) New Delhi</p>	<p>All the important orders issued by various agencies are being circulated to all sub-offices and concurrently</p>	<p>i. CDA (BR) Guwahati is entrusted with the work of</p>

		<p>doubt is raised while dealing with day to day works in close liaison of executive authorities who expect an immediate response to their enquires or insist to agree with their views. While it is imperative that all rules and instructions issued from time to time are to be recorded which is routinely carried out yet access to them sometime found time consuming and difficult and also this office is not certain the rules or orders held is still exists as such and not stands amended as on date.</p> <p>In view of above, it is suggested for creation of an information Bank in software on rules & Orders and their update immediately on issue of any order/instruction which may be subject wise and issue specific systematically stored which may be accessed online with the help of a search engine for ready reference and enable sub-office to arrive at quick and correct audit decisions dispensing largely with the need to refer cases to higher authorities which is time consuming involving correspondence while delaying rendition of much needed service to executives particularly in IFA related works.</p>	<p>on various issues are available in the CGDA/PCDA(BR) website.</p>	<p>uploaded in Website. Moreover, every office is provided with internet facility. Hence, to trace a particular order is not difficult in this scenario. Moreover, Zero files as per our Manual is also being maintained in all sub-offices. Hence, creation of an information Bank in Software on Rules and Orders is not feasible.</p>	<p>compiling all important orders issued by MO by 31/08/2015 so that the same can be up-loaded on the website.</p> <p>ii. All the sub-offices are to maintain a "0" file.</p> <p>(Action: CDA(BR) Guwahati and all sub-offices)</p>
41.	AO 756 BRTF	<p>Uploading of 24G and 26Q -At present 24G and 26Q are got uploaded by private firm and they respond after so many calls. If some staff of this organization as well as from GREF sides are trained properly, this problem may be sorted out.</p>	<p>May be discuss at CTC</p>	<p>Feasibility of organizing the training can be explored by Zonal Office.</p>	<p>xxxxxxxxxxxxxx</p>
42.	AO 756 BRTF	<p>Placing of Quotation -Presently enquires are called on online. But in most of the cases only one of two firms are responding the</p>	<p>May be discuss at CTC</p>	<p>The cases may be dealt with in terms of Para 4.15 and 4.16 of DPM 2009 with prior approval</p>	<p>The cases may be dealt with in terms of Para</p>

		quotations. As per practice at least 03 or more quotations to be received to compare the lowest Tenderer but AO (P)/TFs are being pressed to accept the single quotation stating that they are placing enquiry in online but firms are not responding. In this circumstances whether single tender may be accepted		of CFA.	4.15 and 4.16 of DPM 2009 with prior approval of CFA. (Action : All sub-offices)
43.	AO 756 BRTF	Requirement/Non requirement of Luggage receipt on position from Bhutan -As per Govt. order at the time of posting from Ex NER to NER and vice versa persons are entitled for 1/3 rd of the entitlement and full in case of the proof of visit of family without production of luggage receipt. Bhutan falls in EX NER but it is a separate country. As such there is a doubt. Whether luggage charge will be admissible without luggage receipt as per NER condition or luggage receipt is required for posting from Bhutan as it is a separate country.	The issue may please be discussed at CTC for final outcome.	Govt. Orders for non-requirement of luggage receipt is applicable for NE Region only. Although Bhutan is also situated in the vicinity of NER, but, Bhutan is a foreign country as such the provisions in Govt. letters are not applicable to Bhutan.	Luggage receipts is a must for claiming luggage incidentals while on transfer to and from Bhutan.
44.	AO 25 BRTF	PREMATURE EXIT FROM N.P.S (GREF PERSONNEL): ROLE OF AO (TF) IN VERIFICATION OF WITHDRAWAL CLAIM ON ACCOUNT OF ACCUMULATED PENSION WEALTH - Information furnished in Withdrawal Form for claim of accumulated pension wealth on exiting before the age of normal superannuation in r/o GREF personal are being verified from relevant service document and forwarded to PAO (GREF) for their necessary action. But, same are being received back from PAO	The issue may please be examined by MO, PCDA(BR) New Delhi in consultation with PAO(GREF)Pune and necessary instructions may please be issued accordingly.	It is proposed that duly completed NPS form 102-GP annexure may be forwarded to PAO (GREF) at the time of forwarding the claim. However, matter has been taken up with NSDL through HQrs office. Final outcome is awaited.	i. Matter will be taken up with HQrs DGBR alongwith necessary guidelines for resolving the issue . (Action : PAO Cell , MO)

		<p>(GREF) by Executive Authority, who in turn resubmitting the claims to this office with a request to verify and signed with the Rubber Stamp by this office on page no. 04 of NPS Form 102-GP stating that same is desired by PAO (GREF).</p> <p>In this regard, it is stated that as per page No.04 of NPS Form 102 GP, 1st part is required to be filled /Attested by DDO/POP-SP with rubber stamp and Registration Number allotted by CRA and 2nd part to be filled/attested by PAO/DTO/POP/POP-SP with rubber stamp and Registration Number allotted by CRA, as such requirement of signature with Rubber Stamp by AO Task Force on Page No. 04 of NPS Form 102 is not understood.</p> <p>In view of the above foregoing, proper guidelines to be followed by AO Task Force on the subject may please be advised.</p>			
45.	AO (P) Vartak	<p>Providing of FAC (Fund Availability Certificate) - HQ (P) Vartak and the allied BRTFs have been requested to provide FAC alongwith the proposal at the AON stage duly incorporating the data regarding existing TS provision of the item and the balance budgetary provision for the current Financial Year after deduction of Liabilities in the related job which has not been accepted by CDR 14 BRTF stating that though these are desirable but not feasible in practical vide his letter No. 3011/LP Corr/27/E3 dt.30/05/2015 (copy enclosed) which is not</p>	<p>The issue may be discussed at CTC and please be taken up with HQ DGBR with request to issue suitable guidelines//Instructions to all CEs(P)/Commanders TF to provide the financial status of available Funds against the respective</p>	<p>Agreed with the views of CDA(BR), Guwahati.</p>	<p>The details of liability must be provided while forwarding FAC to AO(P) alongwith the proposal at AON stage.</p> <p>(Action : All AO (P) and AO TF)</p>

		<p>acceptable in audit. The contents of the said letter may lead to job burst and also occur in fructuous expenditure and accounting irregularities in future.</p> <p>In view of the above, Main Office may kindly be examined the matter and suitable instruction may be issued.</p>	<p>job(s) on the day of committing any fresh liability for better financial management. In this connection provision contained Technical Instruction No.23 Budget & Procurement) may please referred)</p>		
46.	<p>AO 44 BRTF & AO 31 BRTF</p>	<p>ATTACHEMENT OF CE(P) OFFICE -During the current years it is seen that higher authorities are discouraging the attachment of staff to DGBR and they are regularly asking for the names of those individuals who are attached temporarily or permanently to the office of DGBR. A doubt arises whether the said practice is also applicable to the staff attached to HQ CE(P) from the task forces or otherwise.</p>	<p>The issue may please be examined at MO,PCDA(BR) New Delhi.</p>	<p>This office is stressing upon HQr DGBR to desist from the practice of attachment/Ty duty of staff to HQr DGBR and feasibility of posting them permanently to HQr DGBR may be taken, as it will save huge expenditure of TA/DA. In the context, IAR point has also been raised against HQr DGBR during the Hye 12/2003. This practice should also be stopped in lower formations.</p>	<p>Matter will be taken up with HQrs DGBR to instruct CE(P)'s to desist from the practice of attachment/Ty duty.</p> <p>(Action : AT Section of MO)</p>
47.	<p>AO 44 BRTF</p>	<p>TREATMENT IN PRIVATE HOSPITALS (Govt. Recognized) WITHOUT PRIOR SANCTION OF HEAD OF THE DEPARTMENT - Govt. of India Decision No-12 below Rule 2 of CCS (MA) Rules 1944 permits the Government servants and their families to take treatment form private hospitals (Govt. Recognized) and permission can be granted by the Head of the department/ office under these rules. It is seen in the audit that Govt. servants directly avail</p>	<p>The contents of provision contained in Govt. of India Decision No-12 below Rule 2 of CCS (MA) Rules 1944 still hold good. The cases may please dealt accordingly.</p>	<p>Agreed with views of CDA(BR), Guwahati.</p>	<p>The GOI decision No 12 below rule 2 of CCS(MA) rules 1944 is self explanatory .</p> <p>(Action : All AO(P) / AO TF)</p>

		treatment from recognized without referral and without prior permission of the HOD/HOO. The mater needs clarification whether the prior sanction of HOO/HOD is necessary in such cases or otherwise.			
48.	AO 44 BRTF	CPL WELFARE FUND - CPL welfare fund is being maintained at TF level with the contribution from CPLs. Please clarify whether the payment made from this fund is auditable or otherwise?	CPL Welfare fund is non-government fund, hence the same not comes under auditable by Govt. Organization/ Department.	This office agrees with the views of CDA (BR), Guwahati, CPL Welfare fund is not auditable.	Matter stands closed
49.	AO 44 BRTF	BROUGHT FORWARDING OF THE AMOUNT IN SECTIONAL COMPILATION - EDP in every month is forwarding sectional compilation of respective month & consolidated compilation against respective code head till that month and at the beginning of the next year, it is brought to NIL. It is suggested that AROB code head may please be carry forwarded to next year so that the same can be counter verified. As a onetime measure. EDP may update the data w.r.t AROB figures of 2014-15.	The issue may be examined by EDPS/Accounts Section of MO, PCDA(BR) and necessary action may please be taken.	A comprehensive SOC may be forwarded through CDA(BR), Guwahati for further examination.	SOC may be submitted by AO 44 BRTF through CDA(BR) Guwahati for further examination (Action : AO 44 BRTF and CDA (BR) Guwahati)
50.	AO (P) Dantak	SUITABLE TRAINING FOR STAFF & OFFICER OF AOs (P) as regards to IMPLEMENTATION OF E-TENDERING / PROCUREMENT - Suitable training for staff & officers of AOs (P) as regards to working on comprehensive end-to-end procurement.	No comments	Training on implementation of E-Tendering has not been included in this financial year Calendar Year 2015-16. However, the feasibility of the same will be considered during next FY 2016-17.	The feasibility of the same will be considered during next FY 2016-17. (Action : O&M section of MO)

51.	AO (P) Dantak	AUTHORISATION OF OUTFIT ALLOWANCE ON ACCOUNT DRESS STITCHED ON ARRIVAL IN BHUTAN (GREF-OFFICERS) - Matter on the above subject for Examination & suitable direction was referred to CDA(BR) Guwahati vide AO (P) Dantak letter No. AO/BH/607/DTK/Vol-IV dated 17/11/2014 & subsequently CDA (BR) Guwahati vide their letter No. BR/574/MISC/VOL-XI dated 12/01/2015 had referred the matter to PCDA (BR) New Delhi for necessary guidelines & PCDA (BR) Delhi Cantt vide their letter No. AT/BR/125/Service matters/Vol-I dated 24/02/2015 had referred the case to PCDA (O) PUNE. Present position is that till date no suitable directions have been received in this office to finalize the long pending of out fit allowance claims of GREF-Officers serving in Bhutan. The officers concerned are pressing hard for adjustment of the same.	The issue may please be examined by MO, PCDA(BR) New Delhi and suitable instruction may be issued to settle the issue.	The matter has been referred to PCDA (O) Pune vide this office letter No AT/BR/125/Service matters/ Vol-I dated 24/02/2015. For suitable clarification in the matter. Reminder has also been issued on 09/07/2015. Clarification as and when received will be communicated to the unit concerned.	Clarification will be issued on receipt of the same from PCDA(O) Pune. (Action : AT Section of MO)
52.	AO (P) Dantak	ADJUSTMENT OF RAILWAY WARRANTS- Railway warrants in respect of BRO officers & personnel are received from PCA (Fys) Kolkata for adjustment. In most of the cases, PCA (Fys) Kolkata schedules Railway warrants in bulk which are not fully pertain to our audit jurisdiction. A list of units pertaining to our audit jurisdiction has already been forwarded vide this office No. AO/BH/54/Vol-XVIII dated 18/11/2014 to PCA(Fys) Kolkata for correct scheduling. In spite of that PCA (Fys) Kolkata is forwarding a large no. of Rly warrants to this office which pertain to other AOs (P)/BRTFs for their adjustment. Recently 134	The issue may please be examined at MO,PCDA(BR) and explore the feasibility to take up the issue with PCA(Fys) Kolkata to streamline the procedure and to avoid loss of manpower, unnecessary correspondence and timely adjustment of	The matter will be examined at the Main Office only, if the proposal of the same will be received in this office after due recommendation of Zonal Office. AO (P) Dantak/CDA (BR) Guwahati is requested to initiate the proposal regarding this to Main Office.	Status quo is to be maintained (Action : All AO(P) / AO TF)

		<p>Nos. Rly warrants have been received from PCA (Fys) Kolkata Vide their letter No. Rly/A/344/BRO (Warrants) dated 09/03/2015 & even No. dated 12/03/2015 out of 134 , only 24 Nos are of AO (P) Dantak& 21 Nos of are of AO 19 BRTF and remaining 89 Nos. are of other audit offices which involves unnecessary correspondence at this office and could not be adjusted timely by the respective Audit Offices. The matter may be considered and suitable instructions may be issued to the PCA (Fys) Kolkata for correct scheduling if railway warrants for prompt adjustment.</p>	paid Rly Warrant Vouchers.		
53.	AO (P) Dantak	<p>LICENCE FEE: 19 BRTF - Recovery of License Fee in respect of HQ 19 BRTF & its allied units are not recovered since 09/1999. However, this matter has been taken with HQ 19 BRTF, AO 19 BRTF, HQ CE (P) Dantak& PCDA (BR) Vide this office letter No. AO/ BH/24/DLA dated 23/03/2015 for necessary action.</p>	The issue may please be taken up with MO,PCDA(BR) New Delhi through Zonal Office.	SOC may be forwarded to Main Office for taking appropriate action.	SOC may be forwarded to Main Office for taking up the matter with HQrs DGBR. (Action : AO 19 TF & AT Section of MO)
54.	AO (P) Dantak	<p>ORDERS/INSTRUCTION & TRAINING OF IFA SYSTEM - Orders/ Instruction related to IFA works have not yet been issued. Training on IFA system is necessary to the staff deployed in AOs(P)/TF keeping in view of the decentralization of decision making mechanism and delegation of financial powers to the lower CFA viz CEs (P)/CDrs TF.</p>	In-House Training programme on implementation of IFA system have been scheduled at CDA(BR) Guwahati. Training Module, Scheduled date, name of the participants and faculty will be intimated in due	Already included in the training schedule of CDA (BR), Guwhati.	Matter stands closed

			course of time.		
55.	AO (P) Dantak	<p>SCRUTINY & CONCURRENCE OF RAE AS PER REVISED DELEGATION OF FINANCIAL POWERS TO CE (P) - Report under para- 552 of BR regulation was not initiated in time i.e. prior to incurring the expenditure to the extent of scope/ tolerance limit, i.e, before exceeding AA +10% limit. Although the report under para 552 of BR regulation was initiated by HQ CE (P) but the same was not perused by DGBR stating that there is no relevance of initiation of para 552 report after exceeding the expenditure beyond the permissible limit of AA +10% and thus violated the laid down procedure.</p> <p>1. In terms of para 5 of CGDA (PIFA) New Delhi instruction order No. 10 of 2007 dated 26/06/2007 (file PIFA/Gen Corr/IFA/SNC) cases of work done revised approximate estimates (RAE) where expenditure has been incurred beyond the permissible limit of AA as per Para 537(e) read in conjunction with para 582 of BR regulations, the cases are initiated for obtaining revised AA/ Expenditure sanction, such cases will categorized as Ex-post facto and would be referred to next higher CFA for regularization. Such regularization will be subject to concurrence of IFA to the next higher authority.</p> <p>2. As per Para-5.2.7 of DPM 2009 there is no provision under the delegated financial powers to obtain ex-post facto concurrence of integrated finance . Such case where prior concurrence is not obtained through required</p>	The issue may please be discussed at CTC for final outcome and issue of suitable guidelines/instructions to all concerned for strict compliance and also to bring uniformity.	CGDA (PIFA) New Delhi instruction order No. 10 of 2007 dated 26/06/2007 is self-explanatory for dealing with RAE cases.	CGDA (PIFA) New Delhi instruction order No. 10 of 2007 dated 26/06/2007 is self-explanatory for dealing with RAE cases. (Action : All AO(P) / AO TF)

		<p>as per the delegation of financial powers, would be treated as cases of breach of rules and regulations and referred to concurrence of IFA to the next higher CFA.</p> <p>3. Further, as per para - 5.2.8 of DPM 2009 where a proposal is approved with or without the concurrence of integrated finance, by an authority not competent to sanction that proposal as per the sanction that proposal as per the delegation of financial powers, ex-post facto sanction may be accorded by the appropriate CFA with or without the concurrence of the IFA, as the case may be , as per delegation of financial powers, ex-post facto sanction may be accorded by the appropriate CFA with or without the concurrence of the IFA, as the case may be , as per delegation of financial powers.</p> <p>In view of the above , this office is in doubt as regards to applicability of provisions mentioned at (2), (3) & (4) above under which the cases fall under the category mentioned at (1) above can be concurred in to and regularized under the order of appropriate competent authority. Whether the CE (P) would be the CFA to the extent of financial powers delegated to him vide Sl No.7 of Annexure-I to GOI, BRDB letter No. F.No. BRDB/08/2006/BEA, dated 05/11/2014 to regularize/ accord approval and expenditure sanction in such cases or it requires approval of next higher CFA.</p>			
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56.	AO (P) Dantak	IMPLEMENTATION OF E-PROCUREMENT IN HQ CE (P) DANTAK/ HQ 19 BRTF - This office letter No. AO/BH/E-TENDER & E-PROCURE dated 03/02/2015, 07/04/2015 and dated 01/05/2015, on above subject the suitable instruction guidelines has not received till date. (CDA Guwahati letter No. BR/641/MISC/ GP-IV/ Vol-VI and MO letter No. EDP/601/GEN/601/GEN. CORR/2013-14 DATED 30/07/2014)	The issue may please be examined by MO, PCDA(BR) New Delhi.	Matter already taken up with HQr DBGR vides this office letter NO AT/BR/163/Report/Misc dated 06/05/2015.	Further communication will follow (Action : AT Section of MO)
57.	AO (P) Pushpak	Combination of leave by GO/GP - GS18410P DVrmt2 Suresh N has been granted Earned Leave w.e.f 01/11/2014 to 16/12/2014 for 46 days, paternity leave w.e.f 17/12/2014 to 31/12/2014 for 15 days, Earned leave 01/01/2015 to 11/01/2015 for 11 days, commuted leave w.e.f 12/01/2015 to 06/02/2015 for 26 days (debitable against 52 days HPL) and Earned Leave 07/02/2015 to 26/02/2015 for days. This office is of view that this type of combination of leave is objectionable. However, executive side has stating that this type of combination of leave is admissible under Rule 11 of CCS (Leave) Rules 1972	The issues may be taken up with Zonal Office separately stating the reasons for leave, abstract of leave account and relevant rule position on the issue to examine the issue in detail and issue suitable guidelines/clarification/ instructions.	If the combination of leave is admissible as per Rule 11 of CCS Leave Rules, then there should be no doubt. However, the matter may be taken up with Zonal Office separately, if the need persists, then the matter may be referred to Main Office.	Cases may be dealt as per Rule 11 of CCS (Leave rules) (Action : All AO(P) / AO TF)
58.	AO 24 BRTF	<u>Admissibility of transportation charges on account of personal effects without production of luggage receipt on transfer to NE Region from outside the Region and vice versa when accompanied by family</u> - This office was sought further clarification/instruction vide No. A/24TF/ Circular/Vol-II dated 20/08/2014 addressed to MO, PCDA (BR) with a copy endorsed to	The issue may be discussed at CTC for final outcome.	Matter has been referred to HQr Office for suitable clarification on the issue vide this office letter No, based on the doubt raised by AO 24 TF. Final outcome is still awaited.	AT Section of MO to take up the issue with CDA Guwahati to ascertain the practice being followed while dealing with such cases.

	<p>CDA (BR) Guwahati in the light of HQ, CGDA Delhi Cantt. Audit Decision dated 19/09/2008. MO, PCDA (BR) vide his No. AT/BR/103/TA/DA/LTC/Vol-XXIII dated 13/10/2014 has instructed to follow proper channel while referring any case to MO. CDA (BR) Guwahati vide his letter No. BR/574/MISC/Vol-X dated 10/11/2014 addressed to this office offered his views on the topic with a copy endorsed to MO requesting to confirm the correctness of their views. Further, this office has furnished details of Pmt TA/DA claims admitted without production of luggage receipt vide No. A/24TF/98/RTI/Vol-I dated 12/09/2014 in response to MO letter No. RTI Cell/572/C.No.47/08/14 dated 01/09/2014 on an application submitted by a GREF personal under RTI Act'2005. But the matter is still un-clarified. This office is disallowing full luggage charge in case luggage receipt is not attached with the claim. On personal liaison, it has come to know that uniformity is not maintained in Accounts Offices located in NE Region. It is, therefore, requested to review the case in the light of HQ office Audit Decision stated above and issue suitable instruction so that the claims are dealt with uniformly on all Accounts Offices in NE as well as outside NE Region.</p>			<p>(Action : AT section of MO)</p>
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59.	<p style="text-align: center;">AO (P) Brahman k</p>	<p>Consequent on implementation of Revised Delegation of Administrative and Financial Powers CE (P) have been empowered to sanction Works Estimates upto 10 Crores for works executed departmentally (excluding SRMD/IRMD jobs).</p> <p>Now this office is receiving a number of RAE cases for concurrence where it is found that these jobs have a deficit of found provision. Recently, this office has concurred two such jobs viz. 108/143 & 105/317 where physical progress (Costed) is very low but financial progress has reached AA amount. For job 108/143 phy. Progress is 61.3% whereas Fin. Progress is 109.98% and for job 105/317 phy. progress is 57.5% whereas Fin. Progress is 97.77%. The Executive often give assurance that this gap would be covered by putting extra efforts and sincerity. Although this office not very convinced with the submission of the executives, concurrence is accorded considering the fact that if denied all such jobs would have to be abandoned / foreclosed without any further progress.</p> <p>Some of reasons put forth for initiation of RAE are "Severe Climatic condition, law and order problems, increase in cost of stores, non availability of skilled & experienced labour, increase in GREF pay & All, CPL wages or cost of Major stores & POL".</p> <p>The point may, therefore, kindly be taken up for discussion in the CTC so that a correct stand could be taken while dealing such cases in future.</p>	<p>The issue needs detailed deliberation and discussion at CTC.</p>	<p>This issue has already been clarified vide letter No. W. Cell/130/Misc Corr/BRDB dated 13/05/2015 stating that all the cases falling within the revised delegated powers of CEs are to be dealt by the concerned CEs</p>	<p>AO(P) Brahman k to forward the SOC alongwith construction accounts of the concerned Jobs to MO for further examination)</p> <p>(Action : AO(P) Brahman k & Works Section of MO)</p>
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60.	AO(P) Dantak & AO 19 BRTF	<p>Prior concurrence of AO (TF)/AO (P) for time extension to contracts</p> <ul style="list-style-type: none"> Sanction for Time extension to Contracts are being issued by Executive authorities without seeking prior concurrence of finance and deviations orders are initiated after the approval of time extension by the CFA. The matter was discussed in the last CTC meeting (agenda no. 3 of this office agenda point) and it was decided that time extension with/without LD was required to be issued in consultation with AO (P)/AO(TF) as the case may be. However, DGBR issued guidelines vide their letter No. 24070/DGBR/DTK(copy enclosed) that for time extension concurrence of AO (TF)/AO(P) is not required to be obtained. It is therefore submitted that matter may be examined and suitable guidelines/directives on the above subject may be issued through HQrs DGBR. 	The issue may please be discussed at CTC.	AO(P)/AOBRTF should invariably be associated by the CFA while issuing any amendment/deviation order irrespective of whether financial implication are there or not. As a local IFA the AO(P)/AO BRTF should invariably be associated at each stage of procurement.	The provisions of IFA (BR) Manual to be strictly followed. (Action : All AO (P) / AO TF & Works section of MO)
61.	AO 19 BRTF	<p>Rate of imposition of LD/compensation :</p> <ul style="list-style-type: none"> 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 amount of work order. As per provisions contained in DPM – 2009/Purchase Manual (issued by MoF)/DGS&D Manual, the liquidated damages would have to be recovered based on the value of undelivered goods. 	The issue requires detailed deliberation and discussion at CTC.	General conditions of contract is applicable on works contract (IAFZ-2249) where compensation is levied in delay of execution of work, Whereas DPM 2009 is for procurement of stores where LD is levied on value of undelivered/goods .	LD should be levied as per DOM and Compensation on delayed works as per General conditions of the contract (Action : All AO(P) / AO TF)

		<p>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.</p> <ul style="list-style-type: none"> The matter needs to be examined and clarification on following points needs to be issued that 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>In case, the LD/compensation has to be recovered based on uncompleted supply, the necessary provisions in the general conditions of contract needs to be amended</p>			
62.	AO 19 BRTF	<p>Stage of recovery of LD Charges and treatment thereof :-</p> <ul style="list-style-type: none"> It has been experienced that CFAs first issue time extension with LD against CAs and at the time of final bill, reduce/waive the LD charges. This may be because that the request for extension of DP with some reasons have been submitted by the Supplier / contractor and a decision on the same request is yet to be finally reached. In the RARs for the period till the final decision is taken, the bills are processed with reserving the provision for LD in addition to the retention money provision in the RARs. The practice in the Office is that, the provision for the LD is recovered and kept 	<p>The issue may be discussed at CTC. Rule position on the subject :- <u>Para-733 of BR Regulation</u> : The circumstances under which the contractor will become liable for compensation are defined in the conditions of contract.</p> <p>Para-734 of BR Regulation :- The Chief Engineer may waive or reduce</p>	<p>Compensation recovered from RAR bills may be kept as reserve till receipt of final bill. Any compensation levied in the final bill may be compiled under 01/575/30.</p> <p>LD imposed on supplier's bill is to be compiled under 01/575/30.</p>	<p>Compensation recovered from RAR bills may be kept as reserve till receipt of final bill. Any compensation levied in the final bill may be compiled under 01/575/30.</p> <p>LD imposed on supplier's bill is to be compiled under 01/575/30.</p>

		<p>in suspense (00/017/05) instead of finally booking in 00/575/30.</p> <ul style="list-style-type: none"> • The provisions at para 735 of BR Regulations (Hard copy) stipulates that compensation should be credited back to the job. • In the past there were occasions where the payment to the contractor for the RAR couldnot be made in absence sufficient fund after deducting the anticipated LD from the allotment. • This problem can be overcome by keeping the provision physically (deducted from value of work done) similar to that of retention money, without deducting from the allotment to the job. In this connection this office letter no No.AO 19 BRTF/ CA Correspondence Dated 24, March 2015 (copy enclosed) may be referred • Therefore, it needs to be clarified whether the compensation/LD has to be recovered in RAR bills or in the final bill as. In case the compensation/LD is to be recovered from RAR on work order amount, the same is to be kept in the suspense or directly deposited to the govt account as Misc receipts. The provisions at para 735 of BR Regulations (Hard copy) stipulates that compensation should be credited back to the job, however, the provisions of para 735 are not there in the soft copy of BR regulations available in the BRO website. The matter needs to be examined and suitable clarifications in support of time at 	<p>compensation in the case of contracts concluded by him or authorities under him. The concurrence of the C.D.A. in such cases is not necessary.</p> <p>Para-735 of BR Regulation:- Compensation recovered from contractor is to be credited to the Job(s).</p>		<p>(Action : All AO(P) / AO TF)</p>
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		which LD is to be recovered and treatment thereof may be issued for guidance of all concerned.			
63.	AO 19 BRTF	<p>Payment on account of Royalty Charges :</p> <ul style="list-style-type: none"> • Since govt agencies are not allowing collection of sand/stone without advance payemnt of royalty charges, the royalty charges are being paid to State Govt/Royal Govt of Bhutan from Regimental funds by unit (s) and then recouped from the Public fund based on challans issued by the govt agencies and material taken on charge. • There is no provision for making advance payment for more than 15% of total expenditure as per provisions contained in GFR - 2005/DPM – 2009. • The matter may be examined and suitable provisions for making advance payment to royalty charges needs to made to avoid passing of the transaction through the regimental fund. 	<p>Payment of Royalty Charges form non-government fund i.e. Regimental Fund is not in order.</p> <p><u>Practice followed in other Projects/Task Forces :-</u></p> <p>Based on the Annual Target the concerned Task Force an advance intimation as regards to tentative requirement of stores such Sand, Stone etc. are given to the concerned CCF/DFO of the State with a written promise to make the payment eventually (quarterly/Half Yearly) after lifting the stores. Considering the quantities liefted by BRO based on the records of MB,</p>	The matter may be referred to Main Office through Zonal Office for examination of the issue.	<p>ii. Executives may be advised to take up the matter with ministry for 100 % advance payment to RGoB</p> <p>ii. As per GFR only 40 % advance can be released to Govt. agencies.</p> <p>(Action : AO(P) Dantak/ AO 19 TF)</p>

			Royalty Charges Bills are prepared by the executives and got verified from the concerned CCF/DFO and release the payment in favour of forest department of the State.		
64.	AO 19 BRTF	<p>1. TS provisions :</p> <ul style="list-style-type: none"> As per para 135 (d) of OM – XIII, Vol – III, the quantities of stores are within the scope of provision catered in the Technical Sanction both in terms of quantities as well as amount; It has been experienced that although some item (s) are included in the scope of TS in terms of quantities, however, the amount catered for the item falls short of financial effect of the proposal. It needs to be clarified whether the TS needs to be revised prior to acceptance of the proposal or proposal could be given go-ahead based on provision of quantities in the TS for the item (s). 	Procurement proposal may be concurred , if the quantities of stores proposed to be procure are within the scope of TS provision catered .	Revision of TS is done when the item of expenditure exceeds the tolerance limit. However individual item exceeding beyond 50% would also require TS Revision at the time of closure of job.	<p>i. RTS will be required when a new major item is proposed to be procured.</p> <p>ii. RTS will be required when individual items exceeds 150 % of financial limits in TS, subject to overall ceiling limit (Financial) of the TS.</p> <p>(Action : AO(P) / AT TF)</p>
65.	AO 19 BRTF	<p>2. Issue of RTS :</p> <ul style="list-style-type: none"> There have been many instances where new item (s)/stores are required to be purchased which have not been catered for in the TS. In such cases, a revised TS is prepared and purchase action is initiated based on the revised provisions in the TS. The executives are of the view that stores 	The issue may be discussed at CTC.	Misc. expendable items cannot be specified & the procurement may be allowed subject to TS provision. RTS needs to be revised in r/o major items of stores.	Same as above.

		may be allowed to be purchased based on requirement and instead of issuing various revised Technical sanctions, a single revised technical sanction could be issued based on the stores procured/consumed against the job at the final stage.			
66.	AO 19 BRTF	<p>Restriction in various provisions catered for in the Technical Sanction</p> <ul style="list-style-type: none"> It has been observed that TS provisions for adjusted expenditure mainly pay & allowances, ration, usage rates, clothing etc are being restricted to cater for the requirement of stores to be purchased against the jobs. The restriction on adjusted expenditure thereby leads to insufficient provision for booking of adjusted expenditure especially pay and allowances. This office is of the opinion that there should be no restriction on any kind of TS provision. 	The issue may be discussed at CTC.	Proforma expenditure catered for in TS cannot be curtailed to book other stores/misc items/cash expenditure.	<p>SOC alongwith supporting documents may be submitted by 31/08/2015 for further examination .</p> <p>(Action : AO 19 and Works Section of MO)</p>
67.	AO 19 BRTF	<p>3. Advance issue of NIT (prior to issue of Admin Approval) :</p> <ul style="list-style-type: none"> GoI, MoRTH letter No. NH-11065/4/2012-P&M (Pt.) dt 14th June, 2013 (copy enclosed) stipulates that advance action may be initiated including invitation of tender by all executing agencies for development works on NHs i.e NH (O) & PBFF works including IRQP, PR works and works under SARDP- NE including Arunachal Pradesh Package and LWE Scheme immediately after the project proposal is technically approved 	The issue may be discussed at CTC.	Advance issue of NIT (prior to issue of Admin Approval, is not in order, the same has also been objected during Super Review of HQr 19 TF by Main Office and in reply the Cdr TF has noted the requirement for future compliance.	<p>Advance Issue of NIT prior to issue of AA is not in order:</p> <p>ii. Bills on account of such NIT should be objected to.</p> <p>(Action : All AO (P) / AO TF)</p>

		<p>and financially concurred in the Ministry for works costing less than Rs 25 crore. It has further been indicated at para 3 (iii) of ibid letter that financial bids will, however, be opened only upon issue of administrative approval of the project by the Ministry”.</p> <ul style="list-style-type: none"> • However, provisions in DWP-2007/MESR does not allows issue of tender action without the job being sanctioned and TS in place. • This office is adhering to the provisions of DWP – 2007/MESR, however, executives are pressing hard regularly for concurrence for issue of advance NIT. • Necessary clarifications on advance issue of NIT prior to issue of Admin Approval of the job may be issued. 			
68.	AO 19 BRTF	<p>Excess holding of vehicles/equipments/plants by 63 RCC on account of UPP of 64 RCC :</p> <ul style="list-style-type: none"> • V/E/P holding of 64 RCC (Rangia location) which was placed under UPP in July/Aug-2014. As per Adm instructions, the V/E/P of 64 RCC was transferred to 63 RCC. The V/E/P of Ex-64 RCC was lying idle for more than 7 months. Now, the 64 RCC has been raised w.e.f 01.03.2015 at Kanglung (inside Bhutan), however, the said V/E/P has not been transferred to the 64 RCC totally. New vehicles are being purchased centrally by DGBR and delivered to the field units without assessing the actual ground requirement. 	<p>The issue needs detailed deliberation in the CTC.MO,PCDA(BR) may take up the issue with HQ DGBR to ensure optimum utilization of high value Equipment/Vehicle/Plane.</p>	<p>AO 19 BRTF is requested to forward the detailed SOC to MO (BR) for taking up the matter with HQrs DGBR interalia indicating the authorization and holdings.</p> <p>Also intimate whether the case was taken up with executive authority by way of financial advice.</p>	<p>Such cases should be projected in MFAI reports to MO</p> <p>(Action : All AO (P) / AO TF)</p>