

FINANCE AND ACCOUNTS GROUP

ABOUT FINANCE AND ACCOUNTS GROUP

Functions of Finance and Accounts Group of the Directorate of Construction, Services and Estate Management (DCS & EM) have distinct features. Both Finance and Accounts functions are in line with the procedure, guide lines and directives issued by the Government of India from time to time.

ACT, RULE & REGULATION PERTAINING TO THE ACCOUNTS AND FINANCE.

Following are the main Government Rules followed in Finance and Accounting functions of a Central Government Establishment like DCS&EM.

1. General Financial Rules (GFR 2017).
2. Exercise of Financial Power (DAE) Rules(EFPR), 1978.
3. Receipt and Payment (R&P) Rules, 1983.
4. Civil Account Manual (CAM).
5. DAE Works Procedure, 2006.
6. DAE Purchase Procedure.
7. Government Fundamental and Supplementary Rules (FR & SR).
8. Other Government Rules such as CCS Pension Rules,GPF/CPF Rules, TA (SR) & LTC Rules, Leave Rules, Joining Time Rules, New Pension Scheme Rules, CHSS Rules (DAE),Central Government Employees New Group insurance Scheme Rules.

Brief descriptions of functions under Finance and Accounts are as stated below:

A. FINANCE FUNCTIONS.

Finance functions of Accounts are carried out by following Exercise of Financial Power (DAE) Rules(EFPR), 1978, General Financial Rules (GFR)-2005, DAE Works Procedure, 2006 and DAE Purchase Procedure. Major areas where Financial Concurrence, clearance are to be obtained as detailed below:

1. Proposals with regard to Contingent and Miscellaneous expenditure.
2. All works proposals for carrying out Minor and Major Works.
3. Purchase proposals.
4. For Creation of posts.
5. Budget and budgetary control

B. ACCOUNTS FUNCTIONS.

Accounting Functions are carried out based on the nature of works of accounts. Major functions are divided in to two parts as per Government Accounting system.

1. Drawing and Disbursing Office functions.
2. Pay and Accounts Office functions.

Drawing and Disbursing Office functions consist of the following:

1. Drawal of Pay and Allowances, Travelling Allowances, Leave Travel Concession allowances , and other allowances to the employees of DCS&EM.
2. Drawal of payment against Works Bills and preservice of all documents related to Works contracts.

Pay and Accounts Office functions consist of the following:

1. Maintenance of Cash, Drawal of Cheque for releasing payment to Government employees and other suppliers/ contractors.
2. Compilation of Government Accounts taking into account of Government Receipts and Payments on a monthly basis.
3. Final Settlement of dues in respect of Resigned, retired employees and release of Pension Payment Orders in respect of retired employees who governed by Pension Scheme (Old).

Details of finance and accounts functions are stated below:

A. FINANCE FUNCTIONS.

1. Clearance of proposals related to Contingent and Miscellaneous Expenditure.

All proposals with regard to contingent and miscellaneous expenditure are required to be approved by the authority (Head of Department/Head of Office) as indicated in Schedule – I (Contingent Expenditure) and Schedule – II (Miscellaneous Expenditure) under Rule 6.2 of Exercise of Financial Powers(DAE) Rules, 1978.

2. Financial clearance of proposals for carrying out “Minor/Maintenance and Major Works”.

As per DAE works procedure in line with Section 2 (2) of CPWD Manual, any work can be commenced only after obtaining an Administrative Approval with availability of funds for the said work is obtained, a properly prepared detailed estimate has been technically sanctioned and where necessary expenditure sanction has been accorded. Thus the following are the stages for execution of works:

1. **Administrative Approval after certifying the availability of funds.**

Administrative Approval for Budgeted works:

Administrative Approval for all works except the works are in the nature of annual maintenance contract are required to be obtained from the Head of Department. While submitting proposals for obtaining Administrative Approval from the Head of Department, concerned Chief Engineers shall certify the following:

- (i) Nature of work, Scheme / Project in case of Capital/ Project works proposed based on which the head of account against which the expenditure is to be charged shall be certified. Funds availability under Capital Project shall also be certified by the respective Project coordinator.
- (ii) Nature of expenditure, whether the proposed expenditure is in the nature of "Revenue" or "Capital" shall be certified by the Chief Engineer concerned by following the provisions of General Financial Rule 90 and 91. In case of any clearance needed, the same can be obtained from JC (F&A) before the proposal is submitted to Director, DCS &EM.
- (iii) Availability of Budget Provision made under Revenue/ Capital Project Heads of Account in the respective financial year when the proposed work is expected to be executed shall be certified by the concerned Chief Engineer.
- (iv) As per Section 2.3.1 (c) of CPWD Manual, one copy of the administrative approval shall be endorsed to the concerned Accounts Officer.

Administrative Approval for Deposit Works:

These works are undertaken at the discretion of the department. Outlay for these works is either provided from Government grants to autonomous or semi-autonomous bodies or institutions through their Administrative Ministries, or is financed from non-Government sources wholly or in part from:

- (i) funds of a public nature, but not included in the financial estimates and accounts of the Union of India,
- (ii) contributions from the public.

Realization of deposits: Deposit money for the deposit work shall be realized as per the provisions under DAE works procedure in line with CWD Manual provisions.

Concerned Chief Engineer shall certify the availability of funds under Deposit Heads before such proposal is submitted to Head of Department for Administrative Approval.

1. Technical Sanction.

Head (CQD) will issue the Technical Sanction based on the Administrative approval obtained. Expenditure Head and availability of funds shall be recorded in the Technical Sanction. Copy of such Technical sanction may be forwarded to Accounts Officer.

2. Notice Inviting Tender.

Centralized Quantity Section will prepare Notice Inviting Tender(NIT) for each works for which Administrative approval is obtained by incorporating all contractual terms and conditions in line with the provisions of DAE Works procedure and provisions of CPWD Manual which are incorporated in DAE works Procedure.

NIT need not be sent to Accounts for clearance for each case as the terms and conditions incorporated in the NIT has already been cleared by finance once. However, any changes made in the approved terms and condition need to be cleared by finance and approval of competent authority.

3. Scrutiny of offers received including verification of Comparative Statement.

Offers received along with Earnest Money Deposit equivalent to 2% of estimated cost shall be scrutinized by CQD before the same is forwarded to Accounts for verification. Comparative statement are required to be checked by Accounts. Comparative statements of all works shall be cleared by Deputy Controller of Accounts.

EARNEST MONEY DEPOSIT (EMD) – SECTION 19 OF CPWD MANUAL

The amount of the earnest money, which a contractor should deposit with the tender, is regulated by the following scales as per Section 19 of the CPWD manual.

In case of petty works costing Rs. 5,000/- or less the Executive Engineer may, at his discretion, dispense with the conditions for calling for earnest money.

- (i) For works estimated to cost upto Rs. Ten crores : 2% (Two percent) of the estimated cost .
- (ii) For works estimated to cost more than Rs. Ten crores:
Rs. Twenty lakhs plus 1% (one percent) of the estimated cost in excess of Rs. Ten crores.

Mode of Deposit of Earnest Money:

- (1) The earnest money may be accepted only in the following forms:
 - (i) Treasury challan.
 - (ii) (Deposit at Call Receipt of a Scheduled Bank guaranteed by the Reserve Bank of India.
 - (iii) Banker's cheque of a Scheduled Bank.
 - (iv) Demand Draft of a Scheduled Bank.
 - (v) Fixed Deposit Receipt (FDR) of a Scheduled Bank.
- (1) A part of earnest money is acceptable in the form of bank guarantee also. In such cases 50% of earnest money or Rs. 20 lakhs whichever is less, will have to be deposited in shape prescribed above and balance can be accepted in form of bank Guarantee issued by a scheduled bank.
- (2) It should be ensured that the FDR is pledged in favor of the tender inviting authority. It is in the tenderer's own interest to keep the FDR valid as long as it is required. There is no need for the Department to insist upon the tenderer keeping the FDR valid, since he can encase the FDR only when it is assigned back to him by the tender inviting authority.
- (3) If the banks are closed on the last date of receipt of tenders, the date shall be postponed suitably.
- (4) When it is required that the earnest money should be deposited in the Treasury/accredited Bank direct by the contractor, the Divisional Officer/Sub-Divisional officer should prepare Challan (Form TR 6/GAR 7 in-duplicate
- (5) The Bank Guarantee submitted as a part of Earnest Money shall be valid for a period of six months or more from the date of submission of the tender.

Refund of earnest money:

- (1) The earnest money given by all the tenderers except the lowest tenderer should be refunded immediately after the opening of the tenders, or latest within a week from the date of receipt of tenders. Entry of Demand Draft/Bankers'scheque received as earnest money with the tenders may be kept in the Tender Opening Register, and these need not be deposited in the bank except for the lowest tenderer. (Modified as per OM/MAN/164)
- (2) The Executive Engineer should periodically review the Tender Opening Register with a view to ensure that the earnest money is refunded in time. If the tenderers do not come forward to get their challans endorsed for refund, the challans should be sent to them by Registered Post within a week after expiry of the prescribed period. It will be the responsibility of Divisional Accountant to ensure that Earnest Money is refunded to unsuccessful tenderers in time specified above.
- (3) In case where the earnest money is deposited direct into the Treasury or Bank, and receipted Challan is submitted along with the tender, the amount shall be refunded in the case of unsuccessful tenders by

making requisite endorsement on the original challan as per Rule 630 of the Central Treasury Rules.

- (4) Earnest Money Deposit of the successful bidder shall also can be refunded. If the successful bidder give consent for adjusting the EMD amount against the Security Deposit which can be considered by the Engineer – in- charge. In such cases proper directives may be sent to Account Officer.
- (5) The earnest money deposits of Civil Departments may be refunded under the authority of an order endorsed by the departmental officer (in whose favor the deposit was made) upon the original deposit receipt. Under no circumstances, part payment be made.

Forfeiture of earnest money

- (1) If any tenderer withdraws his tender before the expiry of the validity period, or before the issue of letter of acceptance, whichever is earlier, or makes any modification in the terms and conditions of the tender which are not acceptable to the department, then the Government shall, without prejudice to any other right or remedy, be at liberty to forfeit 50% of the earnest money absolutely. This provision would naturally apply only to the lowest tenderer once the earnest money of all the tenderers except those of the lowest is refunded as per provisions under para 19.5(1).
- (2) If contractor fails to furnish the prescribed performance guarantee within the prescribed period, the earnest money is absolutely forfeited to the President automatically without any notice. (Modified as per OM/MAN/164)
- (3) In case of forfeiture of earnest money as prescribed in 1 and 2 above, the tenderer shall not be allowed to participate in the retendering process of the work.

Offers received without required Earnest Money Deposit shall summarily be rejected.

SECURITY DEPOSIT AND PERFORMANCE GUARANTEE – SECTION 21.1 Performance guarantee

- (1) The successful tenderer, hereafter referred to as the contractor, shall deposit an amount equal to 5% of the tendered and accepted value of the work (without limit) as performance guarantee in one of the following forms:
 - (i) Deposit at Call Receipt/Banker's Cheque/Demand Draft/Pay Order of a Scheduled Bank. (In case guarantee amount is less than Rs. 1,00,000/-)
 - (ii) Government securities.
 - (iii) Fixed Deposit Receipt (FDR) of a Scheduled Bank.

- (iv) An irrevocable bank guarantee bond of any scheduled bank or the State Bank of India in the prescribed form given in Annexure. (2) of CPWD Manual.
- (2) The time allowed for submission of the performance guarantee by the contractor shall be decided by the NIT approving authority for a period ranging from 4 to 15 days of issue of the letter of acceptance, depending upon the magnitude and/or urgency of the work.

This period can be further extended at the written request of the contractor by the Engineer-in-charge for a maximum period ranging from 1 to 15 days with late fee @ 0.1% per day, of performance guarantee amount. Such time period may be mentioned in the schedule F while finalizing the NIT.
- (3) The date of start of the work may accordingly be fixed reckoning it after 7 to 30 days from the date of issue of letter of acceptance. (Modified vide OM DG/MAN/261 dt. 18.1.2013)
- (4) The letter for commencement of work shall be issued to the contractor only after he submits the performance guarantee in an acceptable form. A sample copy of this letter is shown in Annexure- II of section 20 of CPWD Manual.
- (5) However, in case of contracts involving maintenance of building and services/ other work after construction of same building and services/other work beyond defect liability period, 50% of Performance Guarantee shall be retained as Security Deposit. The same shall be returned year wise proportionately. The validity period of PG shall be extended accordingly

SECTION 21.2 Of CPWD Manual - SECURITY DEPOSIT

- (1) The security deposit shall be collected by deductions from the running bill of the contractors at the rate mentioned below. The security deposit can also be deposited in cash or in the form of Government Securities, Fixed Deposit Receipts etc. (Modified vide OM No. DG/MAN/ 285 dt. 21.8.2013).
- (2) A sum @ 2.5% of the gross amount of the bill shall be deducted from each running bill as well as final bill of the contractor. Such deductions shall be made unless the contractor has deposited the amount of security at the rate mentioned in cash or Government securities or Fixed Deposit Receipts. This is in addition to the performance guarantee that the contractor is required to deposit as per para 21.1.(Modified vide OM No. DG/MAN/285 dt. 21.8.2013)
- (3) Security deposit can be released against bank guarantee issued by a schedule bank on its accumulation to a minimum amount of Rs. 5 lakhs subject to the condition that amount of any bank guarantee except last one, shall not be less than Rs. 5 lakhs.

Conditions and Forms for security Deposit:

The Bank Guarantee submitted against Security Deposit shall initially be valid up to the stipulated date of completion of the work plus maintenance period as defined under clause 17 of GCC which shall be extended further time to time depending upon extension of contract granted under provisions of clause 2 and clause 5. (Modified vide OM No. DG/MAN/285 dt. 21.8.2013)

4. Acceptance of suitable offer, Expenditure sanction and issue of work order/contract and entering into agreement in Works Contracts, Consultancy Contracts and Outsourcing of works.

(i) Works Contracts:

Competent Authority as per DAE Works procedure and DAE Delegation of Financial Power shall approve the acceptable offer as proposed by the Centralized Quantity Division after clearance from Finance. Such financial clearance shall be accorded from Joint Controller (F&A) where the approving authority is Head of Department or Chief Engineer and other cases clearance from Deputy Controller of Accounts shall be obtained.

On obtaining the approval from the competent authority, CQD shall issue Letter of intent or Work order to the successful bidder. The bidder may also direct submission of Performance Guarantee equivalent to 5% tendered value as per CPWD Manual provision.

The works proposals shall be approved by following Financial Powers of DAE, Head of Department, Chief Engineers of various DAE Units in line with Schedule VI –A under Rule 6.1.3 of Exercise of Financial Power Rules (DAE), 1978 and DAE OM No.7/1(4)/2008/Budget/6977 dated

(ii) Consultancy Contracts:

Procedure as indicated in DAE works procedure shall be followed for carrying out any contract in the nature of “Consultancy”. However, the financial powers have been delegated by DAE to the Head of Department for a single consultancy Contract is as given below”:

- A. If the Consultancy contract is awarded to any Private firms, the powers of Head of Department is limited to Rs. 25 Lakhs.
- B. If the Consultancy contract is awarded to any R&D Establishment or Government Organization, the powers of Head of Department is limited to Rs. 50 Lakhs.

5. Proposal for Anticipated variation - Section 24.1 & 24.3 of CPWD Manual 2014

On receipt of proposals for anticipated variation, the following checks are to be carried out:

- The quantity shown in the statement is checked with work order quantity and the same is restricted up to the permissible limit i.e. 100% for Sub- structure and 30% for Super structure in case of PH works.
- These checking shall be carried out by the Accounts wing where the works bills are passed.
- Thereafter the proposal is put up for approval of the competent authority through finance wing.
- It is also ensured that the position of L1 does not change due to the variation.

6. Proposal for Deviated items variation -Section 24.2 & 24.3 of CPWD Manual 2014

On receipt of proposals for deviated items, the following actions will be carried out by the Accounts wing:

- To confirm that the approval up to permissible limit is obtained, if not the same will be bring to the notice of EIC for obtaining the approval of competent authority for the balance quantity.
- Thereafter rate analysis submitted by EIC is checked, along with the supporting documents submitted by the EIC for ensuring the rates, taxes taken into account in the rate analysis.
- Acceptance of rate by the agency is obtained.
- Thereafter the proposal is put up for approval of the competent authority.
- If additional quantity is executed more than the approved quantity EIC is informed accordingly to obtain the approval for the same but the rateremains unchanged and the same is routed through Accounts Section for obtaining the approval of Competent authority.
- After scrutinizing the proposal in Accounts wing, the same will be cleared by Finance and submitted to the approval of Competent Authority.

7. Proposal for Extra items variation -Section 24.2 & 24.3 of CPWD Manual 2014

On receipt of proposals for extra items, the proposal will be scrutinized by Accounts Wing where the works bills are processed.

- It is checked with the rate analysis submitted by EIC along with the supporting documents submitted by the EIC for ensuring the rates, taxes taken into account in the rate analysis, if any correction arises the same is carried out.
- Acceptance of rate by the agency is obtained.
- Thereafter the proposal is put up for approval of the competent authority.

- Further if additional quantity is executed more than the approved quantity EIC is informed accordingly to obtain the approval for the same but the rate remains unchanged and the same is routed through Accounts Section for obtaining the approval of Competent authority after obtaining Financial Clearance from Finance wing.

8. Proposal for Substituted items variation

On receipt of proposals for substituted items, following steps are followed in Finance and Accounts wing:

- Initially it is checked with the rate analysis submitted by EIC both for the work order item as well as the substituted item alongwiththe supporting documents submitted by the EIC for ensuring the rates.
- Taxes taken into account in the rate analysis.
- If any correction arises the same is carried out.
- Quantity is ensured with the Work order quantity and approval is sought only upto permissible limit. Further.
- In case of partial substitution of the item it is ensured that approval is sought for only balance quantity that is not executed and also it is restricted to permissible limit for the balance quantity.
- Acceptance of rate by the agency is obtained. T
- Anything more than permissible limit both for fully substitution as well as for partial substitution the quantity is considered as Deviated item the rate applicable is also the same that is arrived in the rate analysis of the substituted item.
- If additional quantity is executed more than the approved quantity EIC is informed accordingly to obtain the approval for the same but the rate remains unchanged.
- The proposal is routed through Accounts Section for obtaining the approval of Competent authority after obtaining financial clearance from Finance wing. Rate arrived for substituted item is work order rate plus or minus difference in market rate analysis of work order item and market rate analysis of substituted items.

1. Proposal for Final variation -Section-29 of CPWD Manual 2014.

- On receipt of proposals for final variation, the quantity shown in the statement is checked with the approved quantity viz. for extra items, deviated items and for rest of the items approval is obtained in the final variation.
- In case of extra items and deviated items, if the quantity executed is more than the approved quantity, then first approval is obtained for such quantity and the same is included in the final variation statement. It is also ensured that the excess expenditure is within the limit i.e. TS value + 10% of it, if not revised TS is called for while submitting the proposal for approval of final variation.

- On receipt of proposal for final extension of time, the same is scrutinized in Accounts based on the reasons furnished by EIC and the same is forwarded to competent authority for approval in line with clause 8 – Appendix II of DAE Works Procedure, 2006 after obtaining financial clearance from finance wing.

3. Financial clearance of Purchase proposals and expenditure sanction of purchase proposals before issue of Purchase Orders.

(a) Administrative Approval or Approval in Principle from the authority competent to approve the purchase.

The following procedure may be followed for placing an Indent for stores and for administrative approval and the proposal shall be sent to the competent authority duly certified by the concerned Chief Engineer with regard to the following:

- (i) Purchase proposal with estimated cost in detail shall be submitted.
- (ii) Details of Stock and usage details shall be recorded.
- (iii) Requirement of stores shall be justified.
- (iv) Availability of funds under “Revenue” / “Capital” Project/ budget may be recorded.
- (v) Draft Indent may be placed along with the proposal wherein the anticipated requirement date may be recorded.

After obtaining the approval in principle and indent approval, the same may be forwarded to Directorate of Purchase and Stores(DPS).

(b) Approval for procurement from the Competent Authority.

- On receipt of Offers and comparative statements from DPS, indenting authority shall examine the offers received against the Indent and recommend for the Technically acceptable offer and obtain the approval of the competent authority with financial clearance.
- Any wide variation between estimated and actual cost shall be justified with suitable reasons.
- Availability of funds during the financial year shall be certified.

4. Financial clearance of creation of Posts by Administration.

- Creation of Post of Group “A” with the approval of DAE and Group “B”, “C” and “D” with the approval of Head of Department can be done by the Administration. Clearance of Finance may be obtained while submitting any proposal for creation of Posts before obtaining the competent authority(**Rule 7 of EFP(DAE) Rules, 1978**).
- Expenditure head needs to be recorded in every post creation order.
- Post creation register needs to be maintained in Administration (Recruitment) Section.
- A monthly statement consists of Sanctioned post, in position as on a particular date and vacant position need to be sent to pay and Accounts Officer by Administration for verifying the same with Salary bill.

5. Budget and Budgetary Control.

In accordance with the provisions of General Financial Rule 43 each Ministry has to present its Annual Budget through Ministry of Finance to both houses of the Parliament for its approval. This has been envisaged under provisions of Article 112(1) of the Constitution.

In order to complete the process of Budget presentation of the Department of Atomic Energy(DAE), collects the Budget proposals of each Department under DAE and after detailed deliberation within the Department, the proposal will be submitted to Atomic Energy Commission for its approval before forwarding the proposal to ministry of Finance in the form of Detailed Demand for Grants(DDG).

The term “Financial Year” for Budget means the period from 1st April of the current calendar year to 31st March of the subsequent year.

This Directorate submits its Budget proposal to Department of Atomic Energy during September every year which consist of Budget Estimates for the ensuing financial year, Revised Estimates for the current financial year. Following types of Budgets submitted by this Directorate every year.

- (i) Receipt Budget.
- (ii) Expenditure Budget consist of Revenue Expenditure Budget and Capital Expenditure Budget.
- (iii) Budget of disbursement and receipts of Debt, Deposit and Remittance Heads of Account.
- (iv) Loans and Advances Budget.
- (v) Pension Budget.

The above types of Budgets are further elaborated below:

Receipt Budget.

Receipt Budget consists of estimated receipts of various types for the ensuing financial year, Revised estimates for the current year.

Following are the main types of receipts included in the Receipt Budget.

Tax Receipts.

1. Income tax receipts. This receipts will not form part of the receipt Budget of DCSEM as the Income tax recovery made by DCS & EM and credited to the Account of Income Tax is the receipt for the Income Tax Department, hence the Budget for Income Tax is proposed directly by Income Tax Department.

Non – Tax receipts.

1. License Fee receipts.
2. Receipts from shop keepers towards rent.
3. CHSS Receipts.
4. Interest Receipts.
5. Any other Miscellaneous Receipts.

Expenditure Budget consists of Revenue Expenditure Budget and Capital Expenditure Budget.

Revenue Expenditure Budget:

Revenue expenditure Budget consist of all operation and maintenance expenditure estimates for the ensuing financial year for Budget Estimates and current financial year for Revised estimates. Revenue Budget proposal consist of the following items of expenditure.

1. Expenditure towards Salaries and other allowances such as Travelling allowance, Overtime allowances etc. Salary budget is proposed taking into account of the following:

- (i) Sanctioned posts of various categories, Staff in position against the sanctioned posts, Vacant posts, Data with regard to retirement of officials for the next two years.
- (ii) Actual salary entitlement of officials during the current financial year and ensuing financial year taking into account of incremental increase and anticipated increase towards promotion etc.
- (iii) Requirement of other allowances such as Dearness Allowance, Transport Allowances, Leave Travel Concession Allowance, Children Education Allowance (CEA), House Rent Allowance, RTF, Medical reimbursement and other allowances which are chargeable to the head "Salaries".
- (iv) Requirement of Travelling Allowances by following the economy instructions of Ministry of Finance from time to time.

2. **Contingent Expenditure Budget.** Contingent Expenditure budget consist of the estimated expenditure towards all expenditure towards purchase of furniture and its repair, purchase of Personal Computers, Printers and other computer peripherals, New Purchase, Replacement of Vehicles, Maintenance of Vehicles, Expenditure on Petrol, Oil and Lubricants, Expenditure towards Telephone, Telex, Postal charges, Legal Expenses, Expenditure on vehicle hire etc.

3. Rent, Rates and Taxes Budget. It includes expenditure towards Municipal Taxes, rent payable by Government and any expenditure towards taxes payable by Government.

4. Professional Services Budget: It consist of expenditure towards payment of charges towards CISF deployment and any other expenditure towards Private Security Staff deployment.

5. Minor Works: Estimates on Minor Works consist of projected expenditure on all Maintenance Works, Repair works, Original Minor Works, Expenditure on Electricity and Water charges and all Annual Maintenance Expenditure.

While proposing the Estimated Expenditure for the current and ensuing financial year, the following Details are required to be prepared.

- (a) Item wise Commitments made as on the 1st day of the financial year.
- (b) Item wise commitments made on or after 1st April and up to 31st July of the financial year and age wise expenditure plan.
- (c) Item wise commitments proposed to be made from 1st August and up to 31st March during the current financial year and its plan of Expenditure during the current financial year and ensuing financial year
- (d) Item wise commitments proposed to be made from 1st April of the ensuing financial year and up to 31st March of the subsequent year and its plan of Expenditure during the ensuing financial year and subsequent financial year.

Capital Expenditure Budget:

Capital Expenditure Budget need to be formulated every year based on the targets and financial plan indicated in the approved projects. It should indicate all items as contemplated in the approved Project/ Scheme. Following are the major items of expenditure in “Capital Budget”.

1. Salaries: Salary budget shall be included in the Capital Budget for the Project, provided manpower requirement and provision for “Salaries” available in the approved Capital Project.

Man power approval is necessary to make provision in the Budget proposal. Budget provisions cannot be made based on the man power provision available in the approved Capital Project.

2. Travel Expenses and Office expenses: These item of expenditure shall be included in the Capital budget based on the provision available in the approved Capital Project.
3. Materials and Supplies, Machinery and Equipment: Budget Provisions can be made in accordance with provisions available in the approved Project Report.
4. Major Works: Provisions for Works can be made in the Budget proposal based on the plan of action indicated in the approved Project report with regard to construction activities.

Budget Provision for items like “Major Works”, “Machinery and Equipment” and “Materials and Supplies” shall be proposed in Budget Estimates for the ensuing financial year and Revised Estimate for the current financial year shall be proposed based on the following:

- (a) Item wise Commitments made as on the 1st day of the financial year.
 - (b) Item wise commitments made on or after 1st April and up to 31st July of the financial year and age wise expenditure plan.
 - (c) Item wise commitments proposed to be made from 1st August and up to 31st March during the current financial year and its plan of Expenditure during the current financial year and ensuing financial year
 - (d) Item wise commitments proposed to be made from 1st April of the ensuing financial year and up to 31st March of the subsequent year and its plan of Expenditure during the ensuing financial year and subsequent financial year.
- (vi) Budget of disbursement and receipts of Debt, Deposit and Remittance Heads of Account.

Budget Estimates for the ensuing year and Revised Estimates for the current financial year for Receipts and Disbursement for all Deposit Account, such as Security Deposit, Earnest Money Deposit, Other Deposit, Provident Fund Account, Imprest Account, Civil Advances and Deposit with other bodies are required to be formulated in Accounts Section in consultations with concerned agencies of each Department.

(vii) Loans and Advances Budget.

Budget Estimates for the ensuing year and Revised Estimates for the current financial year for Receipts of Loans and Advances such as House Building Advances, motor Car Advances, Personal Computer Advances, Scooter Advances and other Conveyance advances are required to be formulated in Accounts Section in consultations with concerned agencies of each Department. Disbursement portion of such Advances are proposed by Administration.

(viii) Pension Budget and Interest Budget.

Budget Estimates for the ensuing year and Revised Estimates for the current financial year for Receipts and Disbursement of Pension such as the funds requirement for payment of Gratuity, Commutation of Pension, Leave Encashment, excluding the monthly pension liability of the retiring employees and Interest are required to be formulated by Accounts. Monthly Pension liability Budget for the retiring employees will be proposed by the Central Pension Accounting Office, New Delhi directly.

B. ACCOUNTS FUNCTIONS.

Accounting Functions are carried out based on the nature of works of accounts. Major functions are divided in to two parts as per Government Accounting System.

1. Drawing and Disbursing Office functions.
2. Pay and Accounts Office functions.

1. Drawal of Pay and Allowances, Travelling Allowances, Leave Travel Concession allowances , and other allowances to the employees of DCS&EM.
2. Drawal of payment against Works Bills and preservice of all documents related to Works contracts.

Pay and Accounts Office functions consist of the following:

1. Maintenance of Cash, Drawal of Cheque for releasing payment to Government employees and other suppliers/ contractors.
2. Final Settlement of dues in respect of Resigned, retired employees and release of Pension Payment Orders in respect of retired employees who governed by Pension Scheme (Old).
3. Compilation of Government Accounts taking into account of Government Receipts and Payments on a monthly basis.

**Drawing and Disbursing Office functions consist of the following:
Drawing and Disbursing Office functions are described below in detail:**

1. **Drawal of Pay and Allowances, Travelling Allowances, Leave Travel Concession allowances , and other allowances to the employees of DCS&EM.**

Pay and Allowances are drawn by the Accounts wing based on the following

- Absentee Statement received from various section heads and Administration which indicates the details of presence of officials working in DCS & EM (**Receipt & Payment Rules, 1983 – Rule 67**).
- Leave orders issued by Administration for the officials availed various kinds of leave during previous periods and Increment Certificate (**R&P Rule 68**).
- Monthly statement showing the details of Post sanctioned, Staff in position etc., so that the salary drawn is within the sanctioned strength of the Unit. In terms of para 4.11.4 of the Civil Accounts Manual unit has to maintain an Establishment Check Register (Form CAM 24).
- After effecting all mandatory and optional recoveries.
- Income Tax deduction from salary bill shall be made strictly in accordance with Income Tax at, 1961 (43 of 1961) (**R& P Rules. 71**).

As per GFR 262, a claim for overtime allowance shall fall due for payment on first day of the month following the month to which the overtime allowance relates. The claim shall stand forfeited if not submitted within one year of the due date.

Payment of Other Allowances such as Travelling Allowances, Leave Travel Concession and their settlement will strictly base on the approval of appropriate authority (Head of Office in the case of LTC) and prevailing Travelling Allowance and LTC Rules.

As per GFR 259, Travelling allowance claim of a government servant shall fall due for payment on the date succeeding the date of completion of the journey. He shall submit the travelling allowance claim within one-year of its becoming due failing which it shall stand forfeited.

As per GFR Rule 261, LeaveTravel Concession claim of a government servant shall fall due for payment on the date succeeding the date of completion of return journey. The time limit for submission of the claims shall be as under: -

- (i) In case advance drawn : Within one month of the due date.
 - (ii) In case advance not drawn : Within three month of the due date.
- In case of (i) above if the claim is not submitted within one month of the due date, the amount of advance shall be recovered but the Government employee shall be allowed to submit the claim as under (ii) above. In case of failure to submit the claim in both the cases within three months of the due date, the claim shall stand forfeited.

In addition to the above other allowances such as Children Education Allowance, RTF ect..are also been paid through salary.

2. Drawal of payment against Works Bills and preservance of all documents related to Works contracts.

Maintenance of various records, documents and Registers.

Maintenance of various documents.

Ensure that Copy of the letter of intent and work order is received and kept as record.

Ensure that Earnest Money Deposit (EMD) of the successful bidder is credited to Government Account and such amount can either be refunded to the successful bidder or it can be adjusted against recovery towards Security Deposit (SD).

Ensure the receipt of Performance Bank Guarantee (PBG) and keeping the validity of bank guarantee live till the last date of defect liability Period.

Ensure that all Bank Guarantees received from various agencies towards SD, PBG and against Mobilisation Advance etc. are valid till last date for which theseBG's are required to be valid as per CPWD Manual.

Maintenance of various Registers and Records.

Section 10of CPWD Manual the following documents /Registers/ Records are required to be maintained in Accounts.

10.1 Bills Register

A consolidated record of all the bills received from the concerned engineering Divisions in respect of works/supplies should be maintained in one register known as the Register of Bills in the Divisional Office in the form given at Appendix-12. (2) of CPWD Manual.

Accounts Officer should ensure that the register is properly maintained and kept up-to-date in the Accounts Branch.

10.2 Contractor's Ledger

The accounts relating to contracts/ supplies should be kept in CPWA Form 43 in a bound book known as the "Contractors Ledger".

A separate folio or set of folios should be reserved for all the transactions with each contractor/supplier, for whom a personal account should be maintained. The register should be properly indexed.

10.3 Register of Works.

The permanent and collective record of the expenditure incurred in the Division during a year on each work is the "Register of Works". This record is maintained in the Divisional Office.

The Registers of Works are posted monthly from Works Abstracts.

10.4 Materials Account in the Central PWD materials are purchased for maintaining stocks for requirements of various original and maintenance works, and can be of following two types:

- (1) Materials issued to contractors for use on the work in respect of completed items of work for both labor and materials for which they have quoted.
- (2) Materials issued direct to works when the work is done departmentally or by contractors whose agreements are for labor work only.

Verification of works Running Account Bills:

On receipt of Running Account Bills from Engineer in charge of the works concerned against the work order, Accounts Officer in charge of Works shall verify the entries in the Running Account Bills with reference to the quantity and rate incorporated in the work order and release the payment within a reasonable time.

1. Proposal for Anticipated variation - Section 24.1 & 24.3 of CPWD Manual 2014

On receipt of proposals for anticipated variation, the following checks are to be carried out:

- The quantity shown in the statement is checked with work order quantity and the same is restricted up to the permissible limit i.e. 100% for Sub- structure and 30% for Super structure in case of PH works.
- These checking shall be carried out by the Accounts wing where the works bills are passed.
- Thereafter the proposal is put up for approval of the competent authority through finance wing.
- It is also ensured that the position of L1 does not change due to the variation.

2. Proposal for Deviated items variation -Section 24.2 & 24.3 of CPWD Manual 2014

On receipt of proposals for deviated items, the following actions will be carried out by the Accounts wing:

- To confirm that the approval up to permissible limit is obtained, if not the same will be bring to the notice of EIC for obtaining the approval of competent authority for the balance quantity.
- Thereafter rate analysis submitted by EIC is checked, along with the supporting documents submitted by the EIC for ensuring the rates, taxes taken into account in the rate analysis.
- Acceptance of rate by the agency is obtained.
- Thereafter the proposal is put up for approval of the competent authority.
- If additional quantity is executed more than the approved quantity EIC is informed accordingly to obtain the approval for the same but the rateremains unchanged and the same is routed through Accounts Section for obtaining the approval of Competent authority.
- After scrutinizing the proposal in Accounts wing, the same will be cleared by Finance and submitted to the approval of Competent authority.

3. Proposal for Extra items variation -Section 24.2 & 24.3 of CPWD Manual 2014

On receipt of proposals for extra items, the proposal will be scrutinized by Accounts Wing where the works bills are processed.

it is checked with the rate analysis submitted by EIC along with the supporting documents submitted by the EIC for ensuring the rates, taxes taken into account in the rate analysis, if any correction arises the same is carried out.

- Acceptance of rate by the agency is obtained.
- Thereafter the proposal is put up for approval of the competent authority.
- Further if additional quantity is executed more than the approved quantity EIC is informed accordingly to obtain the approval for the same but the rate remains unchanged and the same is routed through Accounts Section for obtaining the approval of Competent authority after obtaining Financial Clearance from Finance wing.

Proposal for Substituted items variation

On receipt of proposals for substituted items, following steps are followed in Finance and Accounts wing:

- Initially it is checked with the rate analysis submitted by EIC both for the work order item as well as the substituted item alongwiththe supporting documents submitted by the EIC for ensuring the rates.
- Taxes taken into account in the rate analysis.
- If any correction arises the same is carried out.
- Quantity is ensured with the Work order quantity and approval is sought only up to permissible limit. Further.
- In case of partial substitution of the item it is ensured that approval is sought for only balance quantity that is not executed and also it is restricted to permissible limit for the balance quantity.
- Acceptance of rate by the agency is obtained.
- Anything more than permissible limit both for fully substitution as well as for partial substitution the quantity is considered as Deviated item the rate applicable is also the same that is arrived in the rate analysis of the substituted item.
- If additional quantity is executed more than the approved quantity EIC is informed accordingly to obtain the approval for the same but the rate remains unchanged.
- The proposal is routed through Accounts Section for obtaining the approval of Competent authority after obtaining financial clearance from Finance wing. Rate arrived for substituted item is work order rate plus or minus difference in market rate analysis of work order item and market rate analysis of substituted items.

Proposal for Final variation -Section-29 of CPWD Manual 2014

- On receipt of proposals for final variation, the quantity shown in the statement is checked with the approved quantity viz. for extra items, deviated items and for rest of the items approval is obtained in the final variation.
- In case of extra items and deviated items, if the quantity executed is more than the approved quantity, then first approval is obtained for such quantity and the same is included in the final variation statement. It is also ensured that the excess expenditure is within the limit i.e. TS value + 10% of it, if not revised TS is called for while submitting the proposal for approval of final variation.
- On receipt of proposal for final extension of time, the same Is scrutinized in Accounts based on the reasons furnished by EIC and the same is forwarded to competent authority for approval in line with clause 8 – Appendix II of DAE Works Procedure, 2006 after obtaining financial clearance from finance wing.

On receipt of proposal for final extension of time, the same is scrutinized in Accounts based on the reasons furnished by EIC and the same is forwarded to competent authority for approval in line with clause 8 – Appendix II of DAE Works Procedure, 2006 after obtaining financial clearance from finance wing.

Section 30 of CPWD Manual 2014 & Clause 9 of Section 5(j) of GCC

The final bill shall be submitted by the contractor in the same manner as specified in interim bill within 3 months of physical completion of the work or within one month from the date of final certification of completion furnished by the EIC whichever is earlier. No further claims shall be made by the contractor after submission of the final bill and these shall be deemed to be waived and extinguished.

On receipt of RA bills pertaining to various works as well as Deposit works, the procedure followed is as follows: -

- The signatures are checked for its correctness. If not, Power of Attorney is obtained from the concerned firms through EIC.
- Validity of BGs are checked, if not valid, EIC are informed to obtain an extended validity period for the concerned BGs.
- Validity of the contract is checked, if not available EIC is informed to forward the interim extension of time. Then the checking of the bills starts.
- Initially previous measurements as well as amount paid is checked.
- Thereafter this bill measurements carried forwarded to the Abstract.
- Statement of Secured Advance submitted along with the RA bill is also checked. Indenture Bond is also obtained for up to date amount. of secured adv.
- Further, the quantity is restricted either to work order quantity or up to 10% of the work order quantity for the work order items or up to approved quantity wherever necessary. in respect of work order items, deviated items, Substituted items as well Extra items.
- Thereafter it is intimated to the concerned EIC to carry out the necessary corrections, if any in the WCMS. Also signature of EIC is obtained in the Abstract as well as measurement, against the corrections, if any.
- Principal and interest amount to be recovered is also calculated based on the Up-to-date amount, for all the advances viz. Mobilization and Plant & Machinery if paid to the agency.
- It is ensured that the amount paid for each item is not more than amount that arises on multiplying the quantity executed with the work order rate.
- It is a cross check for the items where part rates are released.
- It is also ensured that Labor payment certificates are obtained from the agency.
- After carrying out the corrections in the WCMS, the bill is put up for approval of Accounts Officer.
- Thereafter the bill is passed for payment.
- The bill ready for payment is enclosed with docket, SD recovery slip, Labor certificate & WCT certificate indicating the amount recovered based on the bill amount as against each RA bill, which is first given to Budget

section for booking the expenditure under respective budget head and thereafter given to Cash Section for releasing the payment through RTGs.

- Finally, necessary corrections are carried out in other 2 copies pertaining to EIC as well as Accounts Copy.
- MBs pertaining to EIC are finally returned to them.

Section 32.4 of CPWD Manual 2014 & Clause 10B of Section-5(j) of GCC

Secured advance is paid for non-perishable materials only. The contractor, on signing an indenture in the form to be specified by the Engineer-in-Charge, shall be entitled to be paid during the progress of the execution of the work up to 90% of the assessed value of any materials which are in the opinion of the Engineer-in-Charge non-perishable, non-fragile and non-combustible and are in accordance with the contract and which have been brought on the site in connection therewith and are adequately stored and/or protected against damage by weather or other causes but which have not at the time of advance been incorporated in the works. When materials on account of which an advance has been made under this sub-clause are incorporated in the work, the amount of such advance shall be recovered / deducted from the next payment made under any of the clause or clauses of this contract.

Such secured advance shall also be payable on other items of perishable nature, fragile and combustible with the approval of Engineer-In-Charge provided the contractor provides a comprehensive insurance cover for the full cost of such materials. The decision of the Engineer-in-Charge shall be final and binding on the contractor in this matter. No secured advance, shall however, be paid on high risk materials such as ordinary glass, sand, petrol, diesel etc.

Section 32.5 of CPWD Manual 2014 – Grant of Mobilization Advance

Mobilisation Advance can be granted In respect of certain specialized and capital-intensive works with estimate cost put to tender Rs . 2.00 crore and above, provision of mobilization advance may be kept in the tender documents. Chief Engineers should use their discretion carefully in deciding whether any particular work shall be considered as specialized or capital intensive one.

Applicability or otherwise of relevant clause of GCC shall be clearly indicated in Schedule 'F', while finalizing NIT of a particular work.

- (i) The Mobilization advance limited to 10% of tendered amount at 10% simple interest can be sanctioned to the contractors on specific request as per term of the contract.
- (ii) The mobilization advance shall be released only after obtaining a bank Guarantee bond from a schedule bank for the amount of advance to be released and valid for the contract period. This shall be kept renewed time to time to cover the balance amount and likely period to complete recovery together with interest.

- (iii) The advance should be released in not less than two installments. The interest on the advance shall be calculated from the date of payment to the date of recovery, both days inclusive.
- (iv) It shall be ensured that at any point of time, Bank Guarantee is available for the amount of outstanding advance.
- (v) The recovery should be commenced after 10% of work is completed and the recovery commences on completion of 10% of work order value and the same is fully recovered on or before completion of 80% of the work order value. Interest is calculated from the date of receipt till the date of complete recovery (both days) are inclusive.

Grant of advance for plant and machinery and for shuttering material –

- (1) An advance for plant and machinery that are required for the work and brought to site by the contractor may be given if requested by him in writing within one month of bringing them to site. Such an advance may be given if the Engineer-in-charge feels that the plant and machinery would add to the expeditious execution of the work and improve the quality of the work.
- (2) The amount of advance shall be restricted as follows:
 - (i) For new plant and machinery 5% of the tendered value, or 90% of the price of such new plant and machinery paid by the contractor [for which he shall produce satisfactory evidence to the Engineer-in-charge], whichever is lower.
 - (ii) For second hand and used plant and machinery 5% of the tendered value, or 50% of the depreciated value of the plant and machinery [as may be decided by the Engineer-in-charge], whichever is lower. The contractor, if so required by the Engineer-in-charge, shall submit the statement of value of such old plant and machinery duly approved by a registered valuer recognized by the Central Board of Direct Taxes under the Income Tax Act, 1961.
- (3) No such advance shall be paid on any plant and machinery of perishable nature, or of value less than Rs. 50,000.
- (4) 75% of such amount of advance shall be paid after the plant and machinery is brought to the site, and balance 25% on their successful commissioning.
- (5) The recovery should be commenced after 10% of work is completed and the entire amount together with interest shall be recovered by the time 80% of the work is completed.
- (6) The contractor shall be at liberty to take away the plants and machinery after the advance(s) along with the interest due on it(them) is(are) realized by the Department, and in the opinion of the Engineering-charge, they are not required at site for the execution of the balance items of work.

REIMBURSEMENT OF SERVICE TAX

As regards to reimbursement of Service Tax claimed by the Agency, the following procedures are strictly followed:

1. ensure that the Service Tax claim is against the work order awarded to the agency by the Department.
2. correctness of the amount is checked as per the bill paid to the agency, also with the challan copy of the bank where it is deposited.
3. Certificate from the practicing Chartered Accountant as well as the copies of Service Tax Returns filed by the agency in case where the agency requested for reimbursement of Service Tax paid by them after adjusting CENVAT credit. Copy of the Service Tax return filed by the firm can also be sought as documentary proof stating that the service tax paid by the firm is against the work awarded by the office from where reimbursement is sought.
4. The Service Tax claim of the agency shall be regulated in line with the Work Instructions issued by DCSEM vide Letter No(s) DCSEM/CE(PCD)/WI/STR/750 dated 03rd December, 2015 and Letter No. DCSEM/HEAD(CQD)/WI/STR/620 dated 15th December, 2016 (copies enclosed).

MAINTENANCE OF BROADSHEETS OF SECURITY DEPOSIT, EARNERST MONE DEPOSIT AND OTHER DEPOSITS

- Accounts needs to maintain Broad Sheet for Earnest Money Deposit, Security Deposits and other Deposits which indicates the details of Money received and payment made against each parties.
- These broad sheets accounts are required to be reconciled on a monthly basis with Leger Account figure as well as figures maintained by Principal Accounts Officer, Department of Atomic Energy.
- These broad sheets are required to be closed on a yearly basis and the Broad Sheet balances are to be brought forward to the next financial year.
- Broad Sheet Account of the previous year are to be verified with reference to the Annual Account figure and the annual figures maintained by Principal Accounts Office, DAE.

PAYMENT OF TEMPORARY ADVANCE

As per GFR 292. Advances for Contingent and Miscellaneous purpose can be sanction by Head of Department (HOD) / Officers who have been delegated the financial powers by the HOD and Head of Office:

1. to a Government Servant for purchase of goods or services or any other special purposeneeded for the management of the office, subject to the following conditions: -
 - (i) The amount of expenditure being higher than the Permanent Advance available, cannot be met out of it.
 - (ii) The purchase or other purpose cannot be managed under the normal procedures, envisaging post-procurement payment system.

- (iii) The amount of advance should not be more than the power of Head of Department/ Delegated Officers or the powers delegated to the Head of the Office for the purpose.
 - (v) The approving authority shall be responsible for timely recovery or adjustment o the advance.
 - (vi) Purchase Procedure shall be followed for such procurement from Temporary Advance drawn.
- (2) The adjustment bill, along with balance if any, shall be submitted by the government servant within fifteen days of the drawalofadvance, failing which the advance or balance shall be recovered from his next salaries.
1. Final Settlement of dues in respect of Resigned, retired employees and release of Pension Payment Orders in respect of retired employees who governed by Pension Scheme (Old).
 2. Maintenance of Cash, Drawal of Cheque for releasing payment to DCSEM employees and other suppliers/ contractors.
 3. Compilation of Government Accounts taking into account of Government Receipts and Payments on a monthly basis.

Pay and Accounts Office functions consist of the following:

1. **Maintenance of Cash, Drawal of Cheque for releasing payment to Government employees and other suppliers/ contractors.**

Pay and Accounts Office of the Department is responsible for the following functions:

- Drawal of Cheques and releasing payments against the claims duly passed by Drawing and Disbursing Officer.
 - Maintenance of payment vouchers and compilation of Accounts of DCSEM consist of Receipts and Payments.
 - Responsible for submitting Monthly Account to Principal Accounts Office , DAE.
 - Submission of Annual Appropriation Account of DCSEM to Principal Accounts Office, DAE.
 - Responsible for all dealing with bank (Accredited bank) with regard to all government transactions through the Bank.
 - Reconciliation of payment made through Bank with the account maintained by Bank
 - Reconciliation of realized chequepaymentandrealised receipt figures with Government Accounts Department of State Bank of India and submission of return to Principal Accounts Office, DAE.
 - Responsible for submission of various returns such as MIS Report, pay and Allowance Report etc..to Department in time.
- Maintenance of Cash and Cash Book of this Directorate in accordance with the provisions of Civil Accounts Manual.

2. Final Settlement of dues in respect of Resigned, Retired employees and release of Pension Payment Orders in respect of retired employees who governed by Pension Scheme (Old).

- Final Payment of Dues in respect of Retired/ Resigned employees and in death cases are prepared by Accounts based on the sanctions issued by Administration and No Demand Certificates received from various agencies.
- Pension Payment orders in respect of employees retired on superannuation shall be prepared and forwarded to Central pension Accounting Office before one month from the date of retirement of such employee.
- Pension Payment Orders in respect of Voluntary Retirement cases are to be settled within a reasonable time from the date of receipt of Sanction from Administration.
- Ensure that the retirement cases files are received from Administration well in advance (before 6 months from the date of retirement) and pre – audit is done in time by the Accounts Officer. And forwarded to Administration for issuing the Sanction.

3. Compilation of Government Accounts taking into account of all Government Receipts and Payments on a monthly basis.

- All monthly expenditure and all realized receipts are taken into account for compilation of Monthly Government Account of this Directorate.
- Reconciliation of Cheques issued by Pay and Accounts Officer of DCS & EM with the details maintained by the Accredited Bank i.e State Bank of India, BARC Branch.
- Cancellation of all Time Barred cheques issued by Pay and Accounts Officer, DCS & EM.
- Submission of Monthly Account to Principal Accounts Officer, DAE in Contact and Compact format.
- Reconciliation of cheques issued by PAO, DCS &EM , Receipts realized by the Accredited bank i.e. State Bank of India , BARC and its further clearance from Government Accounts Division (GAD), SBI and RBI, Nagpur.
- If any discrepancy found shall brought to the notice of Principal Accounts Office, DAE and State bank of India (GAD) for rectification.
- Pay and Accounts Officer shall ensure the correct clearance of Payments made and Receipts realized by SBI from RBI.

**ADMINISTRATION
GROUP**

ESTATE MANAGEMENT GROUP

ABOUT ESTATE MANAGEMENT GROUP

Estate Management Group of DCSEM is assigned the solemn task of providing accommodation to DAE employees stationed in Mumbai and its management. In order to ensure sustainable and amenities availability to the residents inside the township, DCSEM has been managing shop establishments as well as entertainment facilities like Sports Complex, Community Centers, etc. This Directorate has been striving continuously to improve conducive environment with proper housing facilities and proper amenities for achieving functional growth and efficacy towards realization of focused scientific pursuit of DAE.

This Group is entrusted with yet another responsibility for providing administrative support to entire DCSEM per se through which employee's rights and duties towards their establishment matters, pension, personal claims including HR issues like Recruitment, promotion training etc. are handled. Thus, this Group is entrusted for ensuring good governance for the efficacy and effectiveness of DCSEM in particular and DAE as a whole.

STATISTICS OF ESTATE MANAGEMENT

- ✓ Handles allotment of **9747 residential quarters**
- ✓ Manages **116 Shops** in residential premises
- ✓ Having administrative control of **10,000 Acres** (approx.) of land acquired by DAE
- ✓ **1019** is the total man power catering to the needs of the residents
- ✓ **Rs.6.71 Crores** – is the total revenue collection in terms of license fee for DAE – For Financial year 2015-16.

STAKEHOLDERS OF THE MANUAL

The manual is prepared keeping in view three kinds of users:

- (i) **Employees of DCSEM** – The requirements of employees of DCSEM will be catered by the Establishment Sections, Vigilance Section, Recruitment Section, Hindi Section & General Section.
- (ii) **Employees of all Units under DAE Family**: The Estate Management Sections i.e. Allotment, Enforcement and Recovery Section are catering the needs of all units under DAE Family. In addition to this, Land Section is assigned the Data Bank of all land records for DAE family and hence is linked to other units of DAE family.

(iii) **To General Public:** The Enforcement section, Recruitment Section provides information/services that are opted / availed by General public.

DUTIES OF VARIOUS LEVELS OF FUNCTIONARIES IN ADMINISTRATIVE WING:

Director: He is the Head of this Unit, reporting to Secretary, DAE. He holds overall charge of this Directorate and is responsible for the disposal of Government business dealt within the Directorate under his charge.

Chief Administrative Officer (CAO): He/She is functioning as Head of Administration having 10 Sections, reporting to Director. Besides functioning as Chief Administrative Officer, he/she has been holding additional responsibilities as follows:

1. [Estate Officer for DAE quarters located at Mumbai and New Delhi](#)
2. [Vigilance Officer](#)
3. [Principal Employer](#)
4. [Grievance Redressal Officer](#)
5. [Nodal officer for legal matters](#)
6. [Liaison Officer for SC/ST](#)
7. [Central Public Information Officer \(for admin, accts & security matters\)](#)
8. [Nodal Officer for Central Data Bank for Land records](#)

Administrative Officer-III (AO-III)

There are three AO-IIIs functioning as in charge of the wing of Administration comprising of 3 Sections each out of total 9 Sections and in respect thereto exercises control both in regard to the conduct of business and maintenance of discipline. They discharge their assigned responsibilities as per delegation of powers and with the approval of Chief Administrative Officer, wherever necessary.

Deputy Director (Official Language):

DD (OL) is responsible for implementing the official language policy under Official Languages Act, 1963 and Official Language Rules, 1976 and implementing the orders issued by the Department of Official Language.

As per the Official Language Act – 1963 Hindi in Devnagari Script is designated as Official Language of Union of India. Accordingly, to develop and nourish Hindi as an official language, Department of Official Language was set up under the purview of Ministry of Home Affairs. To cater the need of implementation of Official Language policies in this Directorate, the Rajbhasha Section is established under the control of Deputy Director (OL).

Assistant Personnel Officer

(A) General Duties

- (i) Distribution of work among the Staff as evenly as possible
- (ii) Training, helping and advising the staff
- (iii) Management and coordination of the work
- (iv) Maintenance of order and discipline in the section
- (v) Maintenance of a list of residential addresses of the Staff

(B) Responsibilities relating to Dak:-

- (i) To go through the receipts
- (ii) To submit receipts which should be seen by the AO-III or higher officers at the Dak stage.
- (iii) To keep a watch on any hold-up in the movement of dak: and
- (iv) To scrutinize the section diary once a week to know that it is being properly maintained.

(C) Responsibilities relating to issue of draft:

- (i) To see that all corrections have been made in the draft before it is marked for issue.
- (ii) To indicate whether a clean copy of the draft is necessary
- (iii) To indicate the number of spare copies required
- (iv) To check whether all enclosures are attached
- (v) To indicate priority marking
- (vi) To indicate mode of dispatch

(D) Responsibility of efficient and expeditious disposal of work and checks on delays:

- (i) To keep a note of important receipts with a view to watching the progress of action.
- (ii) To ensure timely submission of arrear and other returns
- (iii) To undertake inspection of Dealing Assistant's table to ensure that no paper of file has been overlooked
- (iv) To ensure that cases are not held up at any stage.

- (v) To go through the list of periodical returns every week and take suitable action on items requiring attention during next week

E) Independent disposal of cases:

APO stake independent action of the following types:

- (i) Issuing reminders
- (ii) Obtaining or supplying factual information of a non-classified nature.
- (iii) Any other action which an APO is authorized to take independently.

F) Duties in respect of recording and indexing:

- (i) To approve the recording of files and their classification
- (ii) To review the recorded file before destruction
- (iii) To order and supervise periodic weeding of unwanted spare copies
- (iv) Ensuring proper maintenance of registers required to be maintained in the section
- (v) Ensuring proper maintenance of reference books, Office orders etc. and keep them up to date.
- (vi) Dealing with important and complicated cases themselves.
- (vii) Ensuring strict compliance with Departmental Security Instructions

Assistant/Senior Clerk/Upper Division Clerk: Also known as Dealing Hands (DHs)

They work under the orders and supervision of APO and is responsible for the work entrusted to him/her. Where the line of action on a case is clear or clear instructions have been given by the APO or higher officers, they put up a draft. In other cases, they put up a note keeping in view the following points:

- (i) To see whether all facts open to check have been correctly stated
- (ii) To point out any mistakes or incorrect statement of the facts
- (iii) To draw attention, where necessary, to precedents or Rules and Regulations on the subject
- (iv) To put up the Guard File, if necessary, and supply other relevant facts and figures
- (v) To bring out clearly the question under consideration and suggest a course of action, wherever possible.

Private Secretary / Stenographer I, II & III:

They keep the officer free from routine nature of work by mailing correspondence, filing papers, making appointments, arranging meeting and collecting information so as to give the officer more time to devote themselves to their work. PS/Stenos maintain the confidentiality and secrecy of confidential and secret papers entrusted to him. They maintain human and cordial relations with the persons who come in contact with their superiors or who have dealings with their superiors as professional persons. Some of the more specific functions are enumerated below:

- (i) Taking dictation and its transcription
- (ii) Fixing up of appointments
- (iii) Screening the telephone calls and the visitors in a tactful manner
- (iv) Keeping an accurate list of engagements, meetings, etc. and reminding the officer sufficiently in advance for keeping them up
- (v) Maintaining in proper order, the papers required to be retained by the Officer
- (vi) Keeping a note of the movement of files, seen by their officer and other officers, if necessary
- (vii) Destroying by burning the stenographic record of the confidential and secret letters after they have been typed and issued.
- (viii) Carrying out the corrections to the officer's reference books and making fair copies of draft demi-official letters to be signed by the officer.
- (ix) Generally assisting him in such a manner as he may direct and at the same time, they must avoid the temptation of abrogating themselves the authority of superiors.

Lower Division Clerk

Lower Division Clerks are also known as Dealing Hand (DH) are ordinarily entrusted with work of routine nature, for example- registration of Dak, maintenance of Section Diary, File Register , File Movement Register, Indexing and Recording, typing, comparing, dispatch, preparation of arrears and other statements, supervision of correction of reference books and submission of routine and simple drafts etc.

DO'S AND DON'TS BY GOVERNMENT SERVANTS

ACTS, CONDUCT AND, COMMISSIONS WHICH AMOUNT TO MISCONDUCT

WEEKLY STATEMENT OF INFORMATION & PROGRESS REPORT ON DOCUMENTS RECEIVED IN ADMINISTRATION LEAVE AVAILABLE TO GOVERNMENT SERVANTS

GUIDELINES FOR LEAVE TRAVEL CONCESSION

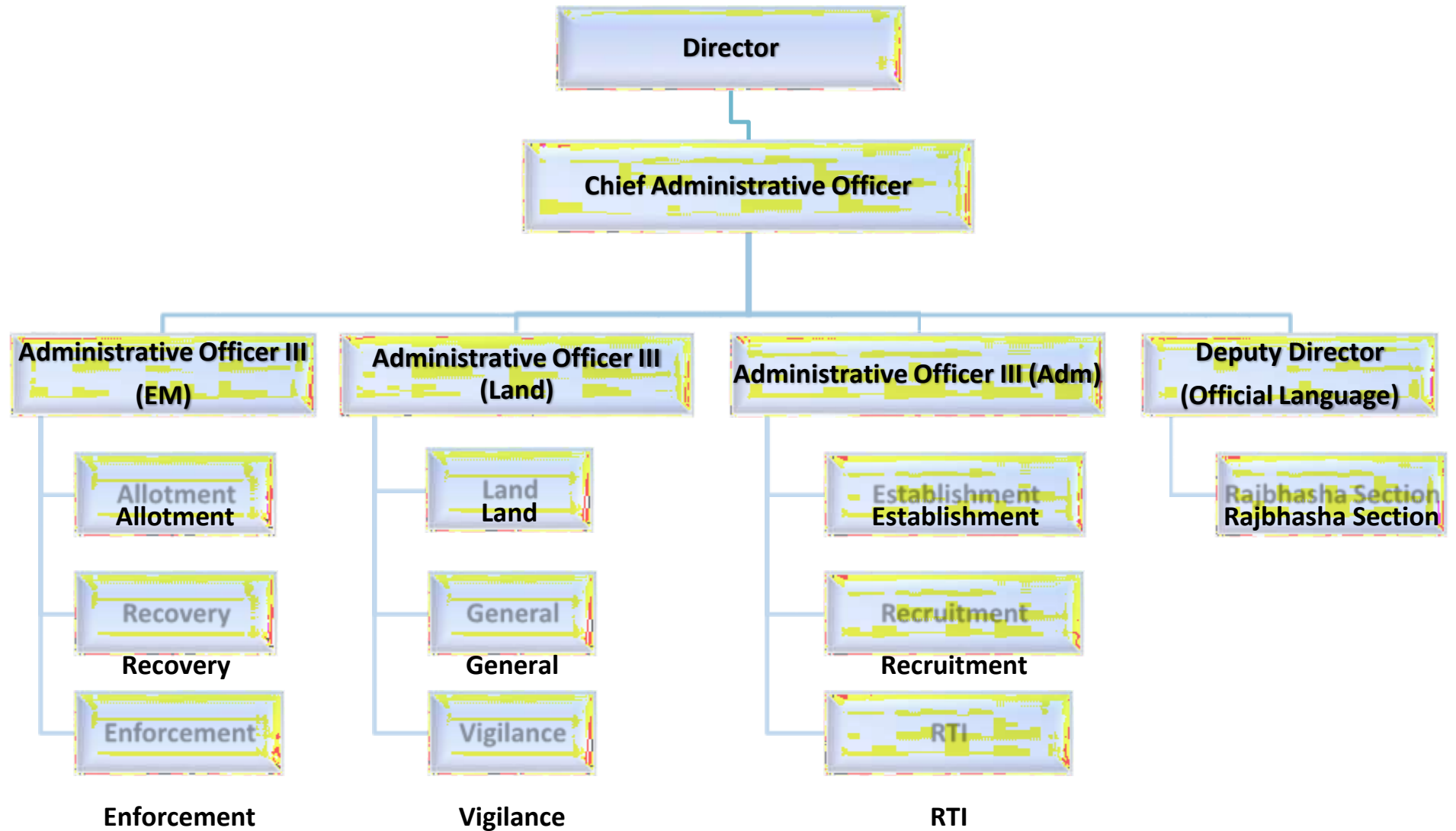
CGEGIS 1980

**EVERYTHING ABOUT CONTRIBUTORY HEALTH SERVICE
SCHEME (CHSS)**

NEW DEFINED CONTRIBUTION PENSION SCHEME (DCPS)

GUIDELINES FOR CHILDREN EDUCATION ALLOWANCE

COMPOSITION OF ADMINISTRATION WING



Contact details of officials given in Organisational Hierarchy

Sl. No.	Designation	Sections	Contact Details
01.	Director, DCSEM	Head of Unit	Office no. 25487302 Fax no. 25565362 E-mail : director@dcsem.gov.in Website : www.dcsem.gov.in
02.	Chief Administrative Officer	Head of Administration	Office no.: 25487224 Fax no. 2557 0026 E-mail : cao@dcsem.gov.in Website : www.dcsem.gov.in
03.	Deputy Director (Official Language)	Hindi	Office no.: 2548 6321 Fax no. 2557 0026 E-mail : hindi@dcsem.gov.in Website : www.dcsem.gov.in
04.	Administrative Officer (EM)	Allotment, Recovery, Enforcement	Office no.: 25487208 Fax no. 2557 0026 E-mail : ao3em@dcsem.gov.in Website : www.dcsem.gov.in
05.	Administrative Officer (Land)	Land, General, Vigilance	Office no.: 2548 7206 Fax no. 2557 0026 E-mail: gskarwade@dcsem.gov.in Website : www.dcsem.gov.in
06.	Administrative Officer (Adm)	Establishment Recruitment RTI	Office no.: 2548 7223 Fax no. 2557 0026 E-mail: ao3admin@dcsem.gov.in Website : www.dcsem.gov.in
07.	Assistant Personnel Officer	Allotment	Office no.: 2548 7227 Fax no. 2557 0026 E-mail : allot@dcsem.gov.in Website : www.dcsem.gov.in
08.	Assistant Personnel Officer	Recovery	Office no.: 2548 6324 Fax no. 2557 0026 E-mail : recover@dcsem.gov.in Website : www.dcsem.gov.in
09.	Assistant Personnel Officer	Enforcement	Office no.: 2548 7217 Fax no. 2557 0026 E-mail : enforce@dcsem.gov.in Website : www.dcsem.gov.in
10.	Assistant Personnel Officer	Land	Office no.: 2548 7202 Fax no. 2557 0026 E-mail : land@dcsem.gov.in Website : www.dcsem.gov.in

Sl. No.	Designation	Sections	Contact Details
11.	Assistant Personnel Officer	RTI	Office no.: 2548 7203 Fax no. 2557 0026 E-mail : rtisection@dcsem.gov.in Website : www.dcsem.gov.in
12.	Assistant Personnel Officer	Establishment	Office no.: 2548 7209 Fax no. 2557 0026 E-mail : estt2@dcsem.gov.in Website : www.dcsem.gov.in
13.	Assistant Personnel Officer	Recruitment	Office no.: 2548 7213 Fax no. 2557 0026 E-mail : rectt@dcsem.gov.in Website : www.dcsem.gov.in
14.	Assistant Personnel Officer	General	Office no.: 2548 7218 Fax no. : 2557 0026 E-mail: gensection@dcsem.gov.in Website : www.dcsem.gov.in
15.	Assistant Personnel Officer	Vigilance	Office no.: 2548 7219 Fax no. 2557 0026 E-mail : apovig@dcsem.gov.in Website : www.dcsem.gov.in

ABOUT ESTATE MANAGEMENT – INTRODUCTION

The **Estate Management** Wing of DCSEM constitutes four Sections viz Allotment, Recovery, Enforcement and Land.

Allotment Section is entrusted the task of Planning and Organising allotment of vacant flats complying with the rules and procedures laid down. Maintenance of high level of transparency in the process is the USP for the Section.

Recovery Section is assigned the task of regulating and monitoring the collection of licence fee and other charges from the allottees, retention of accommodation, eviction etc.

Enforcement Section is responsible for allotment, regulation and recovery of licence fee and other charges of shops, banks, Community Center, Lawns and monitoring compliance of the terms and conditions of such allotment and remedial action in case of violation of Allotment Rules by shop-allottees and also residents.

Land Section is entrusted with the tasks of the custody and maintenance of land records, inter-action with Municipal & State Authorities on land matters, monitoring receipt of lease rent for the land leased to others, payments of lease rent for the land leased for departmental needs and payment of property taxes.

ABOUT THE SECTIONS

ALLOTMENT SECTION: Allotment Section is responsible for Planning and Organising allotment of vacant flats complying with the rules and procedures laid down. Maintenance of high level of transparency in the process is the Ultimate Selling Point (USP) of the Section. To know the details of activities in details click here.

RECOVERY SECTION: Recovery Section is assigned task of regulating and monitoring collection of licence fee and allied charges from the allottees, retention of accommodation, eviction etc. To know the details of activities in details click here.

ENFORCEMENT SECTION: Enforcement section is entrusted with allotment, regulation and recovery of licence fee and other charges of shops, banks, Community Center, Lawns and monitoring compliance of the terms and conditions of such allotment and remedial action in case of violation of Allotment Rules by shop-keepers and also residents. To know the details of activities in details click here.

LAND SECTION: Land section deals with acquisition of land and maintenance of land records data bank for Department of Atomic Energy. This section is responsible for the custody of land records, inter-action with Municipal & State Authorities on land matters, monitoring receipt of lease rent for the land leased to others, payments of lease rent for the land leased for departmental needs and payment of property taxes. To know the details of activities in details click here.

GENERAL SECTION: General section is catering to the requirements of DCSEM which includes contract work / labour related issues, court cases / arbitration cases pertaining to contract, contract labourers, labour wages, procurement of protective clothing, uniform, protective shoes, monsoon gear, stationery, office items, printing of visiting cards, booking of air tickets for official tour, RFID cards, pensioner's ID cards to the employees of DCSEM/HWB/DPS, maintenance of office furniture, dispatch, centralised photocopy work etc., transport/security related matters, procurement of vehicles & RTO works, matters pertaining to departmental canteen in V. S. Bhavan, two guest houses in Mumbai and 2 at New Delhi including security services and hospitality services in Dhruva Guest House, the section takes care of functioning of Access Control System (ACS), Time and Attendance Management System (TAMS) and Visitors Management System (VMS), arranging celebration of National days like Independence Day, Republic Day etc., uploading circulars of training (ATI & ISTM) and matters of DAE Convention Centre.

This section also deals with centralized Despatch Section which carries out following assignments:

Despatch / receipt of DAK, Distribution of DAK DCSEM, DPS, HWB, BARC & DAE, Franking Machine: Uploading of value of postage stamp, franking of postage articles, maintenance of the machine, DAKs are sent by Ordinary Post, Registered Post and SpeedPost mails are sent under BNPL scheme through BARC Post Office, DAK meant for BARC are mailed through Mail Bag, DAK meant for other DAE units located in Mumbai, Navi Mumbai and DAE daks are sent through Courier Services. To know the details of activities in details [click here](#).

VIGILANCE SECTION: The word ‘vigilance’ represents alertness. There is a well- known saying, ‘eternal vigilance is the price of liberty’. If we are not alert, we are likely to lose our liberty, which in turn also means we are going to lose good governance. Accordingly, the Vigilance Section acts as a watch dog on behalf of the government and the public at large to ensure that the public authorities entrusted with power and resources are using in accordance with rules & regulations and thereby ensuring good governance. To know the details of activities in details [click here](#).

APPOINTING & DISCIPLINARY AUTHORITY:

- | | | | |
|----|--------------------------------|---|------------|
| 1. | For Group A employees
DAE | - | Secretary, |
| 2. | For Group B Employees
DCSEM | - | Director, |
| 3. | For Group C Employees
DCSEM | - | CAO, |

ESTABLISHMENT SECTION: Establishment Section deals with service related matters of employees viz., maintaining Service books, leave records, fixation of pay, closure of probationary period, confirmation of employees, pensionary benefits etc. To know the details of activities in details [click here](#).

RECRUITMENT SECTION: Recruitment Section is responsible for recruitment and promotion of scientific, technical, administrative and auxiliary staff and also for maintenance of SC/ST/OBC Roster, MACP & review cases under FR 56 (j). To know the details of activities in details [click here](#).

RAJBHASHA SECTION: As per the Official Language Act – 1963 Hindi in Devnagari Script is designated as Official Language of Union of India. Accordingly, to develop and nourish Hindi as an official language, Department of Official Language was set up under the purview of Ministry of Home Affairs. To cater the needs of implementation of Official Language policies in this Directorate, the Rajbhasha Section is established under the control of Deputy Director (OL). To know the details of activities in details [click here](#).