

F.No.65/03/2013-Trg-III/BPR&D
Government of India
Ministry of Home Affairs
Bureau of Police Research & Development

Block No., 3/4th Floor,
CGO Complex, Lodhi Road,
New Delhi-110003.
Dated, the 30th June 2014

To,

1. Director General of Police, All States/UTs
2. Heads of Police Trg Institutes All States/UTs,
3. Commissioner of Police, Mumbai, Kolkata, Delhi,
4. Heads of Central Police Organizations/CAPFs,
5. Principal, CDTS Kolkata/Hyderabad/Chandigarh/Ghaziabad/Jaipur,
6. Director, CAPT Bhopal.

**GUIDELINES FOR SUBMITTING CLAIM/ADJUSTMENT OF EXPENDITURE ON
COURSES/VICs/SEMINARs/WORKSHOPs SPONSORED BY BPR&D**

Sir,

BPR&D has been sponsoring various training programmes/workshops for the benefit of Police personnel of different ranks in the country. The release of advances for conduct of training courses/workshops is made based on the specific request from the host state/Organisation. As per Rule 159 (1) of the General Financial Rules (GFRs), 2005, ordinarily, payments for services rendered or supplies made should be released only after the services have been rendered or supplies made. No money shall be drawn from Government Account unless it is required for immediate disbursement. It is also not permissible to draw money from Government Accounts in anticipation of demands or to prevent the lapse of Budget Grants (Rule 100 of Receipt and Payment Rules). **The Advance should be adjusted within one month of its drawal by rendering detailed account duly supported by vouchers after observance of all codal formalities laid down in GFRs, 2005.**

2. In view of the above rule position, the advances drawn on Abstract Contingent (AC) bills need to be settled by submitting expenditure statement duly supported by vouchers. In order to settle all the outstanding advances paid by BPR&D, following documents must be sent along with the adjustment claim:-

A. Documents required with adjustment/claim of expenditure

- (a) Utilization Certificate as per format attached as **annexure I**
- (b) Certificate of Expenditure as per format attached as **annexure II**
- (c) All the bills/Vouchers are to be sent in original as listed in annexure II above
- (d) List of participants
- (e) Group photograph
- (f) Comparative statement containing certificate by Local Purchase Committee under Rules 146 of GFR 2005 in case expenditure on any item is above Rs. 15,000/- and upto Rs. 1,00,000/-.

B. Additional Documents required after completion of course

The following additional documents may also be sent to this office after completion of course, which can be sent later separately:-

- (a) Course Report
- (b) Views of Participants
- (c) Trg Materials if any published, one set of same may be sent to this office
- (d) News Paper cutting, if published in News Papers.

3. Each host state/organization/institute may observe the codal formalities as listed in **Annexure-III**, to avoid audit objection at a later stage.


4. It is therefore, requested that all concerned may take note of the above guidelines and take necessary action so that the accounts are settled with BPR&D, within the stipulated time limit.

5. It is further requested that the above may be disseminated to all units/establishments/Trg Institutions under your kind control.

6. The above guidelines would not only help BPR&D to sponsor future training Courses/workshops in your state/organization and release of payment in time but also help in settling the old outstanding advances.

7. For clearing all old outstanding bills please rectify the observations and submit by hand while deputing a well conversant rep from Training Institute.

Yours faithfully,



(G S Chaudhary)
DIG/Dy Director (Trg)
Dig.trg@bprd.nic.in

Encl: As Above

Copy to :

1. PS to Director (Trg)
2. All Assistant Directors, Training Division, BPR&D
3. DIG (Adm), BPR&D
4. IFA, BPR&D

FORM OF UTILIZATION CERTIFICATE

Name of Institution : _____
 Name of Course/VIC/Workshop/Seminar : _____
 Duration and Period of Course : ___ days/weeks from ___ to ___
 Vanue : _____
 Amount of Advance sanctioned : Rs. _____
 Sanction order No. & Date : _____
 Number of Participants : ___ Nos.

S/No.	Particulars	Actual Expenditure
1.	Course fees	Rs.
2.	Boarding & Loading Charges (Trainees + resources persons)	Rs.
3.	Hiring of Hall/Venue	Rs.
4.	Honorarium for Resources persons	
	(i) Honorarium	Rs.
	(ii) Boarding & Loading Charges of Resources persons	Rs.
5.	Travelling Expenses of Resources persons	
	(i) Air Fare	Rs
	(ii) Taxi Fare	Rs
6.	Catering (Tea, Snacks & Lunch etc)	Rs
7.	Stationery charges	Rs.
8.	Trg. Material	Rs.
9.	Photographs	Rs.
10.	Momentous	Rs.
11.	Contingency Charges	Rs.
12.	Any other Expenditure	Rs.
	Total	Rs.

Note: Please attach the original vouchers/Bills duly certified with stock entry certificate and Certificate under Rule 145 or Rule 146.

2. Certified that a sum of Rs. _____ (Rupees _____ only) received as advance from BPR&D for conducting this course. A sum of Rs. _____ has actually been spent on the course and balance amount Rs. _____ has been refunded to BPR&D vide bank draft No. _____ dated _____ for Rs. _____ /may be paid to this office.

3. Certified that I have satisfied myself that the conditions on which the advance was sanctioned have been duly fulfilled and money was actually utilised for the purpose, for which it was sanctioned.

Signature-----
 Designation _____
 Date____
 Office Seal

Annexure – II

CERTIFICATE

Certified that Training/Course/Workshop/Seminar/Conference on _____ (Here subject to be mentioned) has been organized/conducted by _____ (here name of State Govt Deptt/Insitution be shown) successfully from _____ to _____ (___ Weeks) on the sponsorship of BPR&D wherein ___ Nos. Police Officers of the level of _____ (rank Structure be shown) Participated. An expenditure of Rs. _____ (Rupees _____ only) has been incurred on conducting/organizing the said Training/Course/Workshop/Seminar/Conference as per the laid down scale of expenditure fixed by MHA. The details of expenditure (Expenditure statement) prepared based upon vouchers (Bills/cash memos) received from concerned expenditure incurring department is as under:-

S/No.	Voucher/Bill/Cash memo No. and date	Particulars (Name of Firm/Agency)	Amount	Purpose of expenditure as per authorization item wise made by MHA/GOI	Remarks if any
(1)	(2)	(3)	(4)	(5)	(6)

2. It is further certified that I _____ (name of of Head of institution/Deptt) am personally satisfied that expenditure of Rs. _____ (Rupees _____ only) on above account has actually been incurred by this institution/Deptt for organizing/conducting said Training/Course/Workshop/ Seminar/ Conference as per approved scale of expenditure in accordance with MHA/GOI vide letter No. _____ dted _____ after completing all codal requirements as laid down in GFR-2005 and other relevant orders/instructions issued by Govt of India from time to time on the above subject.

Signature of Head of Institution/Deptt
With office seal

List of Codal Formalities to be completed

1. Stock entry certificate as prescribed under Rule 187(3) of GFR 2005 should be appended on each and every bills/vouchers separately under signature of appropriate authority. Specimen of stock entry certificate is attached as **Appendix-A**.
2. A certificate under Rule 145 of GFR 2005 should be appended by Head of Office on each bill/voucher upto the value of Rs. 15,000/-. Where no sufficient space is available on bill, A-4 size white paper be affixed behind bill and certificate be given on that paper. Specimen of this certificate is attached as **Appendix-B**.
3. Comparative statement containing certificate by Local Purchase Committee (LPC) duly approved by Head of Department under Rules 146 of GFR 2005 should be attached with bill/voucher, where expenditure of any bill is above Rs. 15,000/- and up to Rs. 1,00,000/-. Specimen of this certificate is attached as **Appendix-C**.
4. If any of the staff outsourced during the training Programme, a copy of formalities completed under Rule 181 of GFR, 2005 may please be provided.
5. If services of Consultative firms have been required during the Training Programme, a copy of formalities completed under Rule 168 & 169 of GFR 2005, may please be provided.
6. Adjustment claim should be submitted within one month after completion of the event. Pending advance(s), no further advance for conduct of Training Programme will be considered by this Bureau.
7. Requirements as laid down under GFR 2005 should be completed, irrespective of State financial Rules, as payment is made from Centre Govt Funds.
8. Some other common shortcomings observed are enumerated below:-

(a) On Honorarium and Travelling Expenses to Guest Faculties

i) GOI, Dept of Pers & Trg has fixed rate of Honorarium @ RS. 1000/- per session for Non serving and Rs. 500/- per session for serving officers subject to maximum limit of Rs. 5,000/- and one session is for 90 minutes. Hence honorarium of guest faculty may be paid/claimed accordingly. It has also observed that some state Trg Institutions has sanctioned honorarium upto Rs. 3000 to 4000 per session to eminent resources persons, which is applicable to Academies Training Group 'A' Officers. A Copy of DOPT instructions issued vide OM No.13024/2/2008-Trg-I dated 3rd March 2009, which is applicable for central Trg Institute is enclosed for ready reference. All honorarium receipts to be submitted in the format:-

S/ No	Name of Faculty with Address and Designation	Date & Time	Subject	Status whether serving or Non-serving	No of Session	Amount claimed	Remarks if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

ii) Boarding pass should be attached along with the ticket when travel by Air. Journey should be undertaken by AIR INDIA only.

(iii) While restricting travelling charges of Taxi/own Car in respect of guest faculties to rail fare of entitled class, papers/bill/receipt mentioning place from/to, Kilometres cover and rate per Km, submitted by officer should be attached with claim. In case of guest faculty travelled by own car, a certificate to this effect be obtained from officers, mentioning Car No., Place from/to and kilometres covered. The T.A. claim of guest faculty/non serving personnel be obtained in the proforma attached as **appendix-'D'** and submitted alongwith detailed account please.

(b) On Rents & Boarding/Lodging charges

(i) Some States Trg Institutions are claiming Adm Charges/Rent of Conference Hall/Common Good Fund. Trg Institutions are meant for imparting Trg to Police Officer. Conference hall has been utilized for Trg purpose. Thus there is no logic of claiming rent for hall used for Trg purpose/Adm Charges/Common good fund. Still if rent is claim, that amount to be deposited into State Govt. Account and the challan to be enclosed with the bills for consideration.

(ii) If the participants are accommodated in the Govt. accommodation for which the infrastructures are constructed by the Academies/State Govt., the charges either may not be claimed or, that amount charges if any, to be deposited into State Govt. Account and the challan to be enclosed with the bills for consideration.

(iii) So far MHA has fixed rates of training Cost and Boarding/lodging charges for 05 days (one Week) Course only in a state/Central Govt Trg Institute. Thus claim be preferred only for 05 days on above account please. For period above 05 days, trainees be asked to bear the expenditure, which may be claimed by them in their TA/DA claims.

(iv) In case of Workshop, no boarding/lodging charges are admissible to participants, though expenditure as per limit can be made on Catering (Tea, Snacks & Lunch etc). Boarding/lodging charges are admissible for Resources persons (guest Faculty) only subject to limit as given below. Expenditure on each item may be restricted to admissible amount. Expenditure on Workshop to be incurred strictly as per item wise breakup given below:-

S/No.	Items	Maximum Expenditure for 03 days Workshop	Maximum Expenditure for 02 days Workshop
1.	Hiring of Hall/Venue for 3/2 days	Rs. 25,000/- (Maximum)	Rs. 10,000/- (Maximum)
2.	Honorarium for Resource Persons (To following guidelines of DOPT)	Rs, 30,000/-	Rs, 10,000/-
3.	Travel expenses of Resource Persons	Rs.90,000/- (@ Rs. 15,000/- per resource person)	Rs.30,000/- (@ Rs. 15,000/- per resource person)
4.	Boarding/Lodging of Resource Person	Rs. 30,000/- (@ Rs. 5,000/- per resource person)	Rs. 5,000/- (@ Rs. 2,500/- per resource person)
5.	Hiring of Bus/Vehicle for workshops	Rs. 15,000/-	Rs. 10,000/-
6.	Catering (Tea, Snacks & Lunch etc)	Rs. 50,000/-	20,000/-
7.	Training material & Stationery	Rs. 40,000/-	Rs. 10,000/-
8.	Contingency	Rs. 20,000/-	Rs. 5,000/-
	Total	Rs. 3,00,000/-	Rs. 1,00,000/-

C. Purchase of Non-recurring items

i) Purchase of non-recurring items like utensils, Computer Peripherals etc for conducting of training courses is not permissible.

ii) Expenditure to be incurred only on training.

Appendix-'A'

Specimen of Stock Entry Certificate

{Rule 187(3) of GFR 2005}

Certified that items mentioned in this bill have actually been received and entry made in _____ stock register at page No. _____.

Signature and
Office seal of
Officer incharge of store

Certificate GFR 145

(where value of goods purchased is upto the value of Rs, 15,000/-)

“I (Designation of head of office and name of institute/Office), personally satisfied that these goods purchased are of the requisite quality and specification and have been purchases from reliable supplier at a reasonable price”.

Place: _____

Dated: _____

(Signature of HOO with office)

Certificate GFR 146

(for the goods purchased costing above Rs, 15,000/- and upto Rs. 1,00,000/-)

“Certified that we all members of purchase committee are jointly and individually satisfied that these goods recommended for purchase are of the requisite specification and quality, priced at the prevailing market rates and the supplier recommended is reliable and competent to supply the goods in question”.

Signature
Member 1 of
Local purchase committee

Signature
Member 2

Signature
Member 3

(This certificate should be signed by local purchase committee)

CLAIM OF TRAVEL EXPENSES OF RESOURCES PERSON(S) (RETIRED/NOT IN SERVICE)
CALLED AS GUEST FACULTY

1. Name of persons :
2. Status at the time of retirement :
(i) Deptt/Ministry from where retired :
(GOI/State Govt/ PSU etc)
(ii) Designation :
(iii)Basic pay & Grade pay at the :
time of retirement
3. Normal place of residence or place :
from where called for &
Journey performed to (Trg Institution) :
4. Distance travelled & Date of journey :
5. Mode of Travel (Rail/Road/Air), If :
more than one mode is availed, full
details be given with distance/places.
6. Fare paid/Expdr incurred in travel. :
(Sufficient proof be submitted in support of
Expdr such as Air Tacket with Boarding Pass,
Rail/Bus original tickets, Taxi receipt, own car
Expdr proof)

Encl:- 1. _____

2. _____

(As above)

Signature of Claimant

With Name

Date:

FOR USE OF TRAINING INSTITUTIONS ONLY

Certified that:-

(i) The claimant has been called as guest faculty to deliver lecture to the trainees of _____ on date _____ on _____.
(Name of Trg/Course) (subject to be mentioned)

(ii) The said claim has been scrutinized properly as per above details land found admissible on the basis of actuals and is in accordance with the rate and conditions prescribed. As such admitted for payment of Rs. ____ (Rupees _____ only)

(iii) The payees receipt of Rs. _____ (Rupees _____ only) is attached/appended below.

Signature of Head of

Trg Institution

Received a sum of Rs. _____ (Rupees _____ only) in cash or vide cheque/draft No. _____ dated _____ for Rs. _____ (Rupees _____ only) on above account please.

Signature of claimant

With revenue receipt

(If required)