

Directorate of Logistics

Customs & Central Excise, 4th Floor, Lok Nayak Bhawan, Khan Market,
New Delhi-110003.

F. No.712/366/200-DPO(WF) /
2006

Dated the 7th September

To

The Director General,
The Chief Commissioner,

(All)
(All)

Sir /Madam,

Subject: Customs and Central Excise Performance Award Fund-Guidelines /
norms for Canteen / Crèche / Gym, recreation, sports centre for
grant of financial assistance-Regarding

The governing Body constituted to administer the Three Funds under CBEC in
its meeting held on 23.08.2006 has approved guidelines / norms for Canteen /
Crèche / Gym, recreation, sports centres for grant of financial assistance from
Performance Award Fund.

2. Enclosed please find herewith a copy guidelines / norms for Canteen / Crèche
/ Gym, recreation, sports centres for grant of financial assistance from Performance
Award Fund which may be circulated to the Commissionerates under your
jurisdiction. On the basis of above jurisdictional Commissioner/Director may forward
a proposal for grant of financial assistance from Performance Award Fund for setting
up / refurbishing /up gradation of Canteen / Crèche / Gym, recreation, sports centres
in conformity of the approved guidelines / norms.

Yours faithfully,

Encl. : As above.

**[SUJIT K SINHA]
COMMISSIONER**

Copy for information to:

1. Web master @ cbec.gov.in with a request to put guidelines on the web site.
Mention may also be made of the guidelines in the headlines being flashed.
2. Web master @ tax India online.com with a request to put guidelines on their
web site.

**[SUJIT K SINHA]
COMMISSIONER**

Norms / Guidelines approved by the Governing Body on 23.8.2006 for grant of financial assistance from Welfare Fund for setting up Canteens in Commissionerates

1. The minimum staff strength requiring a canteen facility should be 50 (including all categories of staff).
2. Office requiring canteen facility should own the building i.e. building should be departmental or it should be on a long term lease.
3. No funds will be sanctioned for Canteens in make shift buildings or buildings on short term rental basis.
4. Cases where other central govt. offices not having any canteen are housed in the same building will be given priority to ensure running of a canteen and its profitability.
5. Proposal shall be accompanied with a sketch layout plan of the accommodation where proposed canteen is to be set up.
6. No post shall be sanctioned for running the Canteen.
7. No funds shall be sanctioned either from the Welfare Fund or in the regular budget for meeting recurring expenditure such as consumables or wages salary of manpower/staff for running the canteen. The Canteen should be self supporting.
8. Complete details as to how canteen will be run (i.e. whether by outsourcing or run by the Commissionerate's existing canteen staff) should be provided along with the proposal.
9. A Committee consisting of Commissionerate's staff/officials representing different categories should be formed to supervise/monitor running of canteens for their smooth/efficient/profitable functioning.
10. **Amount of financial assistance:**

S. No.	Total staff strength	Max. Financial assistance (Rs.)
i	Above 500	5,00,000/- or actual whichever is less
ii	250 to 500	3,00,000/- or actual whichever is less
iii	100 to less than 250	2,00,000/- or actual whichever is less
iv	50 to less than 100	1,50,000/- or actual whichever is less

Financial assistance for special equipments like mechanized vegetable cutter, Dish washing machine, mechanized Floor cleaning equipment, Steam cooking system etc., that may become available in market and will be helpful in reduction of manual labour and time consumed in handling large quantities, fuel efficient and hygienic cooking, and water conservation etc. will be considered on case to case basis on merits.

Any of the above conditions may be relaxed by the Governing Body in deserving cases, as per merits of individual case.

Guidelines for refurbishing of existing Canteens :

The items provided at the time of setting up of a new canteen are subject to wear and tear. These items require replacement after 5 years or more. The following guidelines are proposed for refurbishing of existing canteens.

1. All applications must be accompanied with details of expenditure incurred in refurbishing of the Canteen from Welfare Fund and sources other than Welfare Fund during the last five years.
2. Financial assistance for refurbishing of a canteen shall be considered after five years or more of the initial setting up of the canteen. Subsequent refurbishing shall be considered after 5 years or more after the previous sanction.
3. No funds shall be sanctioned either from Welfare Fund or in the regular budget for meeting recurring expenditure such as consumables or wages/salary of manpower/staff for running the canteen.
4. A Committee consisting of Commissionerate's staff/officials representing different categories should be in existence to supervise/monitor running of canteens for their smooth/efficient/profitable functioning.
5. **Amount of financial assistance:**

S. No.	Total staff strength	Max. Financial assistance (Rs.)
i	Above 500	Shall be considered on case to case basis by the Governing Body
ii	250 to 500	1,50,000/- or actual whichever is less
iii	100 to less than 250	1,00,000/- or actual whichever is less
iv	Less than 100	75,000/- or actual whichever is less

Financial assistance for special equipments like mechanized vegetable cutter, Dish washing machine, mechanized Floor cleaning equipment, Steam cooking system etc., that may become available in market and will be helpful in reduction of manual labour and time consumed in handling large quantities, fuel efficient and hygienic cooking, and water conservation etc. will be considered on case to case basis on merits.

Any of the above conditions may be relaxed by the Governing Body in deserving cases, as per merits of individual case.

Guidelines for Kitchenettes at offices (staff strength 6 to 24)

1. There should not be any canteen facility in the same building or in the vicinity.
2. No post shall be sanctioned for running such arrangement.
3. No funds shall be sanctioned either from Welfare Fund or in the regular budget for meeting recurring expenditure such as consumables or wages/salary of manpower/staff or for raw materials for running such arrangements.
4. Such arrangements should be run on self sustaining basis including expenses on replacement of crockery.
5. I/C of office shall be responsible for smooth running of the arrangement and inventory of items provided.
6. Replacement of items other than crockery only shall be considered after 5 years or more after the previous sanction.

Estimation of cost of items for arrangements of tea/coffee and light snacks at smaller offices (staff strength 6 to 24)

S.No.	ITEM	Approx. Cost (Rs.)
1.	Fridge 165-200 lt.	15,000/-
2.	Gas Connection	5,000/-
3.	Gas Stove	5,000/-
4.	Oven/Hot case	5,000/-
5.	Cooking utensils	2,000/-
6.	Crockery	3,000/-
	TOTAL	35,000/-

Guidelines for Kitchenettes at offices (staff strength 25 to 49)

- 1 There should be suitable accommodation available for sitting arrangements for staff in Tiffin Room otherwise only Kitchenette facility will be provisioned.
- 2 There should not be any canteen facility in the same building or in the vicinity.
- 3 No post shall be sanctioned for running such arrangement.
- 4 No funds shall be sanctioned either from Welfare Fund or in the regular budget for meeting recurring expenditure such as consumables or wages/salary of manpower/staff or for raw materials for running such arrangements.
- 5 Such arrangements should be run on self sustaining basis including expenses on replacement of crockery.
- 6 I/C of office shall be responsible for smooth running of the arrangement and inventory of items provided.
- 7 Replacement of items other than crockery only shall be considered after 5 years or more after the previous sanction.

Estimation of cost of items for arrangements of tea/coffee and light snacks at smaller offices (total staff strength 25 to 49)

S.No.	ITEM	Approx. Cost (Rs.)
1.	Fridge 165-200 lt.	15,000/-
2.	Gas Connection	5,000/-
3.	Gas Stove	5,000/-
4.	Oven/Hot case	5,000/-
5.	Cooking utensils	2,000/-
6.	Crockery	3,000/-
7.	Tables / Chairs	15,000/-
	TOTAL	50,000/-

Estimation of cost of items for setting up a new Canteen

S.No.	ITEM	Approx. cost (Rs.) For Staff Strength of		
		(250-500)	(100-250)	(50-100)
1	Fridge	30,000/-	30,000/-	20,000/-
2	Gas Connection	5,000/-	5,000/-	5,000/-
3	¾ Burner Cooking Range	20,000/-	20,000/-	10,000/-
4	Single Burner Cooking Range	10,000/-	10,000/-	5,000/-
5	Hot Case/ Oven	10,000/-	10,000/-	10,000/-
6	Grinder	5,000/-	5,000/-	5,000/-
7	Mixer	5,000/-	5,000/-	5,000/-
8	Working Table/ Board (Kitchen)	10,000/-	7,000/-	5,000/-
9	Water Cooler & Aqua Guard	30,000/-	20,000/-	10,000/-
10	Water storage containers/Tank	5,000/-	5,000/-	3,000/-
11	Raw material containers	5,000/-	5,000/-	3,000/-
12	Cooking utensils 10,000/- 7,000/-	10,000/-	7,000/-	5,000/-
13	Idly steamer	10,000/-	7,000/-	5,000/-
14	Dosa plate	10,000/-	7,000/-	5,000/-
15	Electric water boiler /Tea/coffee vending machine.	10,000/-	7,000/-	5,000/-
16	Cutleries	5,000/-	5,000/-	3,000/-
17	Plates, spoons, bowls, etc	10,000/-	7,000/-	5,000/-
18	Crockery, Trays, etc.	10,000/-	7,000/-	5,000/-
19	Service Counter	20,000/-	15,000/-	10,000/-
20	Coupon counter	10,000/-	7,000/-	5,000/-
21	Cupboards	10,000/-	5,000/-	5,000/-
22	Tables & Chairs	50,000/-	30,000/-	15,000/-
23	Exhaust chimney	20,000/-	15,000/-	10,000/-
24	Fire Extinguisher	10,000/-	10,000/-	10,000/-
25	Insect repeller	10,000/-	5,000/-	5,000/-
	TOTAL	3,30,000/-	2,56,000/-	1,74,000/-
	rounded off to	3,00,000/-	2,00,000/-	1,50,000/-

SUMMARY - FINANCIAL ASSISTANCE FOR CANTEENS

Staff strength	Canteen/Tiffin Room or Kitchenette	Max. financial assistance for setting up, (Rs.)	Max. financial assistance for refurbishing (Rs.)
above 500	Canteen	5,00,000/- or actual which ever is less	2,50,000/- or actual which ever is less
250 to 500	Canteen	3,00,000/- or actual which ever is less	1,50,000/- or actual which ever is less
100 to 249	Canteen	2,00,000/- or actual which ever is less	1,00,000/- or actual which ever is less
50 to 99	Canteen	1,50,000/- or actual which ever is less	75,000/- or actual which ever is less
25 to 49	Tiffin Room	50,000/- or actual which is less	25,000/- or actual which ever is less
6 to 24	Kitchenette	35,000/- or actual which is less	17,500/- or actual which ever is less

Check List for Canteens/Tiffin Room/Kitchenette

(A) For setting up a new Canteen/Tiffin room/Kitchenette:

1. Date of establishment of office.
2. Number of staff strength
3. Whether building where facility is required is department's owned building or rented on long term lease?
4. Details of departmental offices and others with their staff strength in the same Building/Block or in the immediate vicinity.
5. Is there some other canteen/Tiffin room functioning in the immediate vicinity or in the same Building/Block?
6. Whether suitable accommodation is available for setting up of new canteen/Tiffin room?
7. Sketch lay out plan of the accommodation where facility is proposed.
8. What is the present arrangement of catering?
9. What are the pressing reasons that the present arrangement cannot be continued?
10. If there is any change in the sanctioned strength or relocation of other offices in the same Building/Block?
11. Details of arrangements how facility will be run. Whether by outsourcing or by commissioner's own arrangements?
12. Whether a Committee has been formed for running/supervision of the facility? If so details to be given.
13. What is the one time expenditure required to open the canteen or Tiffin room/Kitchenette?
14. What is the estimated recurring expenditure and how it is proposed to be met?
15. What are safety measures/fire fighting arrangements?

(B) For refurbishing of existing canteens/tiffin rooms/kitchenette

1. Date of establishment of existing Canteen.
2. Details of previous sanction(s) from Welfare Fund and/or from other fund:
 - (a) Amount of sanction,
 - (b) Date of sanction,
 - (c) List of items/gadgets purchased from the Welfare Fund or regular budget,
 - (d) List of items available presently.

3. Whether utilization certificate of earlier sanction(s) has been forwarded and un spent amount, if any, refunded ?
4. Whether performance report on functioning/ utilization of facility enclosed?
5. Whether Internal Audit/CAG Audit of the facility carried out? If yes, a copy of report to be enclosed.
6. Whether refurbishing has been approved/recommended by the Canteen Committee and Advisory Committee?
7. Whether List of items with their date of purchase which are proposed for replacement for refurbishing has been enclosed? If any special gadget is included in the list and justification for the same has been furnished?
8. Increase in number of staff strength, if any, from the time the present canteen was established.
9. Whether cost of items is competitive based on quotations/tenders? Copies of quotations/tenders to be enclosed.
10. What are safety measures/fire-fighting arrangements?

**Check list for Auditors for internal audit of Canteens set
up/refurbished by grants from Welfare Fund:**

1. Whether utilization certificate of earlier sanction, if any, has been sent? Yes / No / Not applicable.
If yes, yes attach a copy. If not, reason for delay.
2. Whether purchase / procurement procedure has been as per GFR, 2005.
3. Whether an official has been made officer-in-charge for receipt/accounting/custody of goods and materials purchased for Canteen? If Yes, mention name and designation of the official in the report.
4. Whether a separate dead-stock register for fixed assets such as furniture, fixtures etc. purchased for Canteen from sanctioned amount from Welfare Fund or from other funds is maintained?
5. Whether a record of items of perishable nature like crockery etc. is being entered separately in the dead stock register?
6. Whether the physical stock available in the Canteen tallies with the records. Mention the discrepancies, if any, in the audit report.
7. Disposal of goods: Has any item been declared surplus or obsolete or unserviceable in the Audit year? If Yes, manner in which they were disposed off.
8. Figure of total sales of food items and beverages during the year.
9. Whether the facility is under utilized/optimally utilized or whether the facility is inadequate to cater to all members?
10. A descriptive para on overall functioning/performance of the Canteen and suggestions for bringing further improvement.
11. Any other comments/matter required to be brought to the notice.
12. Copy of Internal audit report to be sent to Directorate of logistics by 31st March every year, the abstracts of which will be included in the Annual Report on the performance of Welfare funds being submitted to the Governing Body.

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Norms/Guidelines approved by the Governing Body on 23-8-2006 for grant of Financial Assistance from Welfare Fund for setting up of Crèche in Commissionerates:

Crèche Centre will provide day-care services for the children of departmental women officer/staff. Norms for age group of children, number of children, accommodation/space, facilities to be created, caretaking and safety/security of children, monitoring/supervision of running of Crèche amount of financial assistance for setting up of new Crèche, refurbishing or up gradation of existing Crèches are proposed as under:

(a) Age Group and minimum number of children:

1. Crèche facility should be set up for children in age group of 90 days to 10 years.
2. Number of children requiring Crèche in the age group as given at 1 above should be 5 or more.

(b) Accommodation/ space:

1. Accommodation where Crèche is proposed to be set up should be appropriate for number of children needing Crèche facility. Crèche Centre should have a minimum space of 6-8 sq. ft. per child to ensure that they can play, rest, and learn without any hindrance.
2. The Centre should be well lighted with adequate ventilation.
3. The Centre should have clean toilet and sanitation facility for small children.
4. There should be adequate safe play area outside the Centre.
5. The Centre should have a safe and regular drinking water arrangement.
6. There should be a small kitchen or cooking area for warming/preparation of food for children. Kitchen/cooking area must be located at a place which is away from the activity area of the children to avoid accidents.

(c) Facilities for children:

1. There should be sleeping facilities for children.
2. Essential play material and teaching and learning material must be available to meet the needs of pre-school children.
3. The Centre must be equipped with basic First Aid kit containing pediatric medicines for common ailments like fever, vomiting etc. and ointments, disinfectants, band aids, cotton wool etc. for minor injuries.

(d) Care taking/security/safety of children:

1. There should be proper arrangements for trained or experienced Ayahas for taking care of children.
2. The centre should have a chowkidar for safety and security of children.
3. Responsibility should be assigned to a designated staff/officer to maintain stock/record of the equipments/items provided to Creche. Arrangements for annual verification of equipments/items should also be in place.

(e) Monitoring/supervision/running of Crèche:

1. A Committee having a representative from the women employees requiring Crèche facility should be formed for supervision and smooth running of the Crèche.
2. Crèche should be run on self-sustaining basis. A monthly fee may be charged from the employees availing the Crèche facility for meeting the running expenses.
3. Along with the proposal for setting up of a Crèche, Commissioner should specify fee to be charged in terms of number of children to meet running expenses. Possibility of entering into contract with a Service provider may also be explored following due procedure.

(f) Financial assistance:

(i) For setting up a Crèche:

1. An illustrative List of items to be provided for setting up a crèche at an approximate estimated cost shall be as given in the List of items.
2. For setting up a Crèche, amount of financial assistance shall be decided according to number of items and type of item to be provided as per number of children.
3. No financial assistance from Welfare Fund or from regular budget for paying wages of Ayahas and Chowkidar and any other miscellaneous expenses shall be admissible for running the Crèche.
4. No funds shall be provided for Civil/Electrical works for setting up a Crèche.
5. Apart from items mentioned in Annexure'2' any other item necessary may be considered on merit on case to case basis.

(ii) For up gradation of existing Crèche:

1. Request for financial assistance for up gradation (enhancing the capacity) shall be considered depending on the utilization and demand in terms of number of children.

(iii) For refurbishing of an existing Crèche:

Items like crockery, utensils, Soft carpets, Toys, Mosquitoes net, mattresses, Bed sheets, Pillows, Towels, Toys, tricycles, Baby Walker etc. get worn out or broken over a period of time. Such items are required to be replaced after some time of their use. A period of 3 years is considered appropriate for replacement of such items.

For replacement of other items such as Refrigerator, Colour TV, Washing Machine, Air Conditioner a period of 7 years is considered appropriate.

1. Financial assistance for refurbishing shall be considered after 3/7 years or more of setting up the Crèche depending on the items required for replacement.
2. Amount of financial assistance shall be 50% of the sanctioned amount of items provided for setting up or actual, whichever is less.
3. The details of expenditure, if any, made during the years after setting up of Crèche from any other source/regular budget will be taken into account while considering financial assistance for refurbishing. Such details should be furnished while seeking financial assistance for refurbishing.

(g) For all purchases, procedure prescribed under GFR-2005 and CVC guidelines must be followed.

List of Items

S.No.	Item	Unit cost (Approx.) Rs.	Scale at which items to be provided
1.	Color TV	20,000/-	1
2.	Music System	10,000/-	1
3.	Refrigerator	15,000/-	1
4.	Water Cooler with water filter	10,000/-	1
5.	Washing Machine (Fully automatic)	10,000/-	1
6.	LPG gas connection and Gas stove	5,000/-	1
7.	Microwave Oven	5,000/-	1
8.	Fire fighting gadgets	10,000/-	As required up to Rs. 10,000/-
9.	Crockery, utensils, Thermos Flask etc.	10,000/-	As required up to Rs. 10,000/-
10.	Air Conditioner (Split type)	30,000/-	as required depending on size of accommodation
11.	Room Heaters	1,000/-	as required depending on size of accommodation
12.	Inverter	20,000/-	As required
13.	Soft Carpet	5,000/- per 100 sq. ft.	As required depending on size of accommodation
14.	Cradle	5,000/-	1 each per child up to

			age of 1 year
15.	Children Cot with Mosquitoes net	5,000/-	1 each per child for age group 1 to 12 years
16.	Mattresses, Bed sheets, Pillows, Towels, Blanket	6,000/-	2 (1+1) sets for each child
17.	Cupboards	5,000/-	As required
18.	Wooden shelf, Table, Chairs, Shoe Rack etc.	20,000/-	As required
19.	Toys, Books, tricycles, Baby walker etc.	20,000/-	As required
20.	Vacuum Cleaner	10,000/-	1
21.	First Aid Box	2,000/-	1
	TOTAL	2,24,000/-	rounded off to Rs. 2,25,000/-

Check List for Crèche

(A) For setting up a new Crèche:

1. Date of establishment of office.
2. Number of women employee.
3. Number of children in age group of 90 days to 10 years.
4. Whether building where facility is required is department's owned building or rented on long term lease?
5. Whether minimum space at the scale of 6 to 8 sq.ft. per child is available?
6. Whether accommodation has proper provision for light and ventilation?
7. Whether facility of toilet and sanitation facility for small children is available?
8. If adequate safe play area outside the centre is available?
9. Whether adequate regular arrangement for supply of safe drinking water is available?
10. Whether kitchen facility is available? If yes, whether it is away from activity area of children?
11. How arrangements for Ayahs and Chowkidars for taking care of children and their safety are proposed to be made?
12. Whether a Committee formed for running/monitoring/supervision of the facility having a representative of each category includes at least one women employee?

13. What are the proposed arrangements for running of the facility on self-sustaining basis? Indicate monthly fee to be charged from employee.
14. Whether a list of items along with cost, proposed to be purchased enclosed?
15. Whether above list is as per the requirement of number of children?
16. Whether costs of items are competitive based on quotations/tenders?
Copies of quotations/tenders to be enclosed.
17. Details of departmental offices and others with their staff strength in the same Building/Block or in the immediate vicinity.
18. Is there some other Crèche functioning in the immediate vicinity or in the same Building/Block?
19. Sketch lay out plan of the accommodation where facility is proposed.
20. What is the one time expenditure required to set up the facility?
21. What is the estimated recurring expenditure and how it is proposed to be met?
22. What are safety measures/fire fighting arrangements?

(B) For up gradation/refurbishing of existing Creche:

1. Details of previous sanction(s)
 - (a) Amount of sanction,
 - (b) Date of sanction,
 - (c) List of items/gadgets purchased from the Welfare Fund or regular budget,
 - (d) List of items available presently.
2. Whether utilization certificate of earlier sanction has been forwarded?
3. Whether Feedback report on assessment of functioning/ utilization of facility enclosed?
4. Whether Internal Audit/CAG Audit of the facility carried out? If yes, a copy of report to be enclosed.
5. Increase in number of children, in case of up gradation.
6. Whether a list of items along with cost, proposed to be purchased enclosed?
7. Whether above list is as per the requirement of increase in the number of children, in case of up gradation?
8. Whether cost of items are competitive based on quotations/tenders?
Copies of quotations/tenders to be enclosed.

Check list for Auditors for internal audit of Crèche set up/refurbished by grants from Welfare Fund:

1. Whether utilization certificate of earlier sanction, if any, has been sent? Yes / No / Not applicable.
If yes, yes attach a copy. If not, reason for delay.
2. Whether purchase / procurement procedure has been as per GFR, 2005.
3. Whether an official has been made officer-in-charge for receipt/accounting/custody of goods and materials purchased for Crèche? If Yes, mention name and designation of the official in the report.
4. Whether a separate dead-stock register for fixed assets such as furniture, fixtures etc. purchased for Crèche from sanctioned amount from Welfare Fund or from other funds is maintained?
5. Whether a record of items of perishable nature like Bed sheets, Towels etc. is being entered separately in the dead stock register?
6. Whether the physical stock available in the Crèche tallies with the records. Mention the discrepancies, if any, in the audit report.
7. Disposal of goods: Has any item been declared surplus or obsolete or unserviceable in the Audit year? If Yes, manner in which they were disposed off.
8. Whether a register is maintained for charging of fee from parents of children and receipts of fee being charged issued?
9. Whether the facility is under utilized/optimally utilized or whether the facility is inadequate to cater to number of children?
10. A descriptive para on overall functioning/performance of the Canteen and suggestions for bringing further improvement.
11. Any other comments/matter required to be brought to the notice.
12. Copy of Internal audit report to be sent to Directorate of logistics by 31st March every year, the abstracts of which will be included in the Annual Report on the performance of Welfare funds being submitted to the Governing Body.
13. Internal audit report should contain a para on overall functioning/performance of the Crèche indicating total number of children who availed the facility during the year and suggestions for bringing further improvement.
14. Copy of Internal audit report to be sent to Directorate of logistics by 31st March every year for inclusion in the Annual Report on the performance of Welfare funds being submitted to the Governing Body.

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Guidelines/Norms approved by the Governing Body on 23-8-2006 for setting up/refurbishing of Gym./Recreation/Sports facilities:

2. Advisory Committee formed in Commissionerates for recommending financial assistance from Welfare Fund should make a survey and satisfy themselves and certify that adequate number of users availing different equipment/gadget/machine/games, particularly cost intensive, to be provided under the facility proposed to be set up will be available for a period of 5 years or more to ensure that the such infrastructure created does not go into disuse or idle, consequent to their creation.
3. Staff and/or their dependents should be registered individually for membership to avail one or more of the facilities separately (each indoor/outdoor games/sports and Gym.).
4. Appropriate membership fee for availing each facility should be charged on monthly/quarterly/half-yearly/yearly basis.
5. For running of a Gym., arrangements for using Gym. eqpt./gadgets under supervision of a qualified Trainer should be made to avoid/prevent any accidental injury to users who are not trained.
5. Arrangements for maintenance/repair of equipment particularly Gym. should be made.
6. Running of Sports/Recreational/Gym. Centre should be on self-sustaining basis.
7. For better utilization by staff and their family members Staff Residential Complexes/Colonies should be given first priority for setting up Gym./Recreation/Sports facilities to the extent possible.
8. In Commissionerates or other places where there is no Staff Residential Colony Gym./Recreation, facility may be set up in departmental buildings or in buildings on a long term lease.
9. Sufficient suitable space/accommodation must be available for setting up a Gym./Recreation facility.
10. No funds will be sanctioned to creating facilities in make shift buildings or buildings on short term rental basis.
11. No funds shall be sanctioned for any Civil/Electrical Works in connection with site preparation for the proposed facility.
12. No funds shall be sanctioned for meeting recurring expenditure such as consumables, maintenance of eqpt./gadgets, or wages salary of manpower/staff for the facility.
13. Refurbishing/up gradation of the facility shall be considered after 5 years or more from the date of previous sanction.
14. Details of amount received and spent during last 5 years, if any, from regular budget or/and from DOPT/CRSB/or any other agency/organisation to be given.

15 **Amount of financial assistance:**

Purpose	At Commissionerate HQ	At places other than HQ
For setting up	Rs. 4,00,000/- or actual whichever is less	Rs. 2,50,000/- or actual whichever is less
For refurbishing/ up gradation after 5 years or more	Rs. 2,00,000/- or actual whichever is less	Rs. 1,25,000/- or actual whichever is less

16. Proposals for setting up of facilities like Lawn Tennis Courts, Swimming Pool, etc. involving substantial expenditure, in department's large residential complexes having flats more than 200 and where land is available for setting up such facility, shall be considered by the Governing Body on case to case basis on merit.

17. For all purchases, procedure prescribed under GFR-2005 and CVC guidelines must be followed.

Any of the above conditions may be relaxed by the Governing Body in deserving cases, as per merits of individual case.

List of Items proposed for Gym./ Recreation/Sports facilities and their costs:

S.No.	Item	Approx. Amount (Rs.)	
		At Commissionerate HQ	At places other than Commissionerate
HQ			
1.	Stepper	12,000/-	6,000/-
2.	Jogger	10,000/-	10,000/-
3.	Treadmill(motorized)	80,000/-	40,000/-
4.	Exercycle	10,000/-	10,000/-
5.	Balancer	8,000/-	8,000/-
6.	Height/Weight measuring Equipment	2,000/-	2,000/-
7.	Seated Rowing	8,000/-	8,000/-
8.	Flat Bench with support	5,000/-	5,000/-
9.	Weight Lifting Rod	8,000/-	8,000/-
10.	Free Weights	6,000/-	6,000/-
11.	Dumb-bell	2,000/-	2,000/-
12.	Bench Press	10,000/-	10,000/-
13.	Z-Bar	1,000/-	1,000/-
14.	Vertical knee (raise & dipping)	5,000/-	5,000/-
15.	Dual twister (Seated & Standing)	6,000/-	6,000/-
16.	Wrist curl	7,000/-	7,000/-
17.	High Let-pull down	10,000/-	10,000/-
18.	Belt Vibrator	15,000/-	15,000/-
19.	Rubber sheet	15,000/-	15,000/-
20.	Table-Tennis table	20,000/-	20,000/-
21.	Billiard Table	1,00,000/-	---
22.	Carrrom, Chess Board etc.	10,000/-	10,000/-
23.	Badminton Set	5,000/-	5,000/-
24.	Volley Ball	5,000/-	5,000/-
25.	Basket Ball	10,000/-	10,000/-
26.	Cards Table & chairs	10,000/-	10,000/-
27.	Swings	10,000/-	10,000/-
28.	Slides	20,000/-	20,000/-
29.	Music System	10,000/-	10,000/-
30.	TV	30,000/-	20,000/-
31.	Water Cooler	10,000/-	10,000/-
	TOTAL	4,60,000/-	2,94,000/-
	Rounded off to	4,00,000/-	2,50,000/-

NOTE: This calculation is based on current prices taken from invoices received from Commissionerates.

Check List for Gym./Recreation/Sports Centre

(A) For setting up a new Gym./Recreation/Sports Centre:

1. Date of establishment of office.
2. Total staff strength. Number of staff who will avail the facility at least for 5 years or more.
3. Whether facility is proposed to be set up in Office/ Residential Complex?
4. In case of office building, whether building where facility is required is department's owned building or rented on long term lease (period of lease)?
5. Details of departmental offices and others with their staff strength in the same Building/Block or in the immediate vicinity.
6. Is there some other such facility functioning in the immediate vicinity or in the same Building/Block?
7. Whether suitable accommodation/space is available for setting up of facility?
8. Enclose a sketch lay out plan of the accommodation/space where facility is proposed.
9. What is the present arrangement for such facility?
10. What are the pressing reasons that the present arrangement cannot be continued?
11. If there is any change in the sanctioned strength or relocation of other offices in the same Building/Block, or increase in number of staff quarters/ number of occupants, in case of up gradation?
12. Details of arrangements how facility will be run. Whether by outsourcing or by Commissionerate's own arrangements?
13. Whether a Committee has been formed for running/supervision of the facility? If so details to be given.
14. What is the one time expenditure required to set up the facility?
15. What is the estimated recurring expenditure and how it is proposed to be met?
16. What are safety measures/fire fighting arrangements?
17. What are the arrangements proposed for supervision of a qualified trainer?
18. How the maintenance/repair of machines/gadgets will be taken care of?

(B) For up gradation/refurbishing of existing Gym./ Recreation/ Sports Centre:

1. Details of previous sanction(s)
 - (a) Amount of sanction,
 - (b) Date of sanction,
 - (c) List of items/gadgets purchased form the Welfare Fund or regular budget,
 - (d) List of items available presently.
2. Whether utilization certificate of earlier sanction has been forwarded?
3. Whether Feedback report on assessment of functioning/ utilization of facility enclosed?
4. Whether Internal Audit/CAG Audit of the facility carried out? If yes, a copy of report to be enclosed.
5. Increase in number of children, in case of up gradation.
6. Whether a list of items along with cost, proposed to be purchased enclosed?
7. Whether above list is as per the requirement of increase in the number of users, in case of up gradation?
8. Whether cost of items is competitive based on quotations/tenders? Copies of quotations/tenders to be enclosed.

Points to be covered during internal audit of Gym./Recreation/Sports Centre set up/refurbished by grants from Welfare Fund:

1. Whether utilization certificate of earlier sanction, if any, has been sent? Yes / No / Not applicable.
If yes, yes attach a copy. If not, reason for delay.
2. Whether purchase / procurement procedure has been as per GFR, 2005.
3. Whether an official has been made officer-in-charge for receipt/accounting/custody of goods and materials purchased for Canteen? If no, an official may be designated so for this purpose.
4. Whether a separate dead-stock register for fixed assets such as furniture, fixtures, gadgets etc. purchased for Gym./Recreation/Sports Centre from sanctioned amount from Welfare Fund or from other funds is maintained? If No, a separate dead-stock registers to be made.
5. Whether a record of items of perishable nature like etc. is maintained in a separate register? If No, a separate register for perishable shuttle cocks/ balls etc items should be made.
6. Whether inventory for fixed assets is being verified at least once in a year? If Yes, whether goods/material found in good conditions during physical verification and deficiencies/surpluses, if any, noticed? Deficiencies/surpluses investigated and brought to account? Copy of physical verification report carried out previously should be forwarded with the Internal audit report.
If No, system of physical verification should be started.
7. Disposal of goods: If any item declared surplus or obsolete or unserviceable? If Yes, How disposal of the same has been done? Any amount recovered by way of auction/sale of obsolete/surplus items should be refunded to the Welfare Fund.
8. A membership register should be maintained and receipts of fee being charged issued?
9. Whether the facility is under utilized/optimally utilized or the facility over stressed due to high/over utilization?
 - a. In case of under utilization, for continuation of the facility what measures are proposed to be taken to improve utilization of the existing facility?
 - b. If the continuation of the existing facility is being reviewed? If so, when report of review is likely to be ready?
 - c. In case the facility is over stressed due to high/over utilization what steps need to be taken up gradation/ capacity enhancement for easing the stress on the facility?
10. Any other comments/matter required to be brought to the notice.
11. Internal audit report should contain a para on overall functioning/performance of the Gym./ Recreation/ Sports Centre including total number of members who availed the facilities during the year and suggestions for bringing further improvement.

12. Copy of Internal audit report to be sent to Directorate of logistics by 31st March every year for inclusion in the Annual Report on the performance of Welfare funds being submitted to the Governing Body.

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