

Directorate General of Human Resource Development
Infrastructure & Welfare Wing, C-4, Ground Floor, IRCON Building (West Wing),
District Centre, Saket, New Delhi-110017

F.No. 712/172/HRD/WF-I/18

Dated August, 2019

To

The Pr. Directors General/Pr. Chief Commissioners (All)
The Directors General/Chief Commissioners (All)
The Pr. Additional Directors General/ Pr. Commissioners (All)
The Additional Directors General/ Commissioners/ (All)

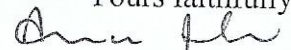
Sir/Madam,

Subject: Revision of the existing guidelines for grant of financial assistance for setting up/ refurbishing of Departmental Canteen/ Kitchenette-reg.

The Governing Body constituted to administer the Customs and Central Excise Welfare Fund has approved the revision of the existing guidelines for grant of financial assistance for setting up/ refurbishing of Departmental Canteen/ Kitchenette. The upper financial aid limit for various categories of canteens/ kitchenette has been enhanced and new energy efficient/ environmental friendly items of latest technology has been added. Installation of LED, smart TVs, CCTVs, latest kitchen equipments are now possible under the revised guidelines & even in rented facilities, financial assistance will be available provided the rental period left is at least three years. A copy of the revised Consolidated Guidelines as approved by the Governing Body is enclosed herewith. **The revised guidelines have come into effect from 27.08.2019.**

2. The new proposals may be sent to this Directorate for setting up/ refurbishing of Departmental Canteen/ Kitchenette in line with the revised guidelines.

Yours faithfully



29/8/19

(Anice Joseph Chandra)

**Additional Director General (I&W) &
Member-Secretary Governing Body (Welfare Fund)**

Encl: Revised Consolidated Guidelines for grant of financial assistance for setting up/ refurbishing of Departmental Canteen/ Kitchenette

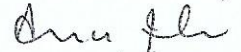
Copy for information to:-

(i) The Joint Secretary (Admn.), CBIC, New Delhi/Director General C.E.I.B/ Director General, N.C.B/ Chief Commissioner, Authority for Advance Rulings/ Competent Authority, SAFEMA/ Narcotics Commissioner, C.B.N/Chief Controller of Factories/Commissioner, Settlement Commission, DG Anti-Profiteering, CDR, CESTAT, Enforcement Directorate with a request to forward applications / nominations of the officials borne on the strength of Indirect Taxes and Customs and presently working under their jurisdiction/charge

Contd..

(ii) Web master @ cbec.gov.in with a request to place this letter on the CBIC'S web site. Mention may also be made of the scheme in the headlines being flashed.

Yours faithfully



29/8/19

(Anice Joseph Chandra)

Additional Director General (I&W) &
Member-Secretary Governing Body (Welfare Fund)

NORMS/ GUIDELINES FOR GRANT OF FINANCIAL ASSISTANCE FOR SETTING UP CANTEEN/ KITCHENETTES

(A) For setting up new canteens

1. The minimum staff strength requiring a canteen facility should be 50 (including all categories of staff). For a staff strength of less than 50, Kitchenette can be provided.
2. No funds will be sanctioned for Canteens in make shift buildings or buildings on short term rental basis. The lease period left should not be less than three years at the time of requesting the financial assistance.
3. Cases where other Central govt. officers not having any canteen are housed in the same building will be given priority to ensure running of a canteen and its profitability.
4. Proposal shall be accompanied with a sketch layout plan of the accommodation where proposed canteen is to be set up.
5. No post shall be sanctioned for running the canteen.
6. 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.
7. 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.
8. 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.
9. The proposals in respect of the concerned should be forwarded by the Commissioner/HoD. For this purpose, an Advisory Committee comprising the Commissioner/ officers of equivalent rank in the department and one representative each of Group 'A' to 'D' be nominated in each Commissionerate/ Directorate. The decisions arrived at by the Advisory Committee on each proposal should be forwarded to the Governing Body with full details/ justifications for further consideration and sanction.

10.Amount of financial assistance

S.No.	Total staff strength	Max. Financial assistance - (upto Rs.)
i	250 and above	15,00,000/- or actual whichever is less
ii	100 to less than 250	10,00,000/- or actual whichever is less
iii	50 to less than 100	5,00,000/- or actual whichever is less
iv	Less than 50	2,00,000/- or actual whichever is less

Apart from this, financial assistance for special equipments like mechanized vegetable cutter, Dish washing machine, mechanized Floor cleaning equipment, 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. Apart from the mentioned amount, the requirement of formations which have higher staff strength like major custom houses, where the footfall is substantial including those from the trade, will be considered on merits by the Governing Body without ceiling.

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

(B) 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 years. **Replacement of equipment/ Refurbishing may be consider after the supervising committee review for replacement of equipment/crockery/ utensils.**

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. The Committee should be headed by an official of rank not below Additional Commissioner.
5. The proposals in respect of the concerned should be forwarded by the Commissioner/HoD. For this purpose, an Advisory Committee comprising the Commissioner/ officers of equivalent rank in the department and one representative each of Group 'A' to 'D' be nominated in each Commissionerate/ Directorate. The decisions arrived at by the Advisory Committee on each proposal should be forwarded to the Governing Body with full details/ justifications for further consideration and sanction.
6. **Amount of financial assistance:**

S. No.	Total staff strength	Max. Financial assistance (upto Rs.)
i	250 and above	7,50,000/- or actual whichever is less
ii	100 to less than 250	5,00,000/- or actual whichever is less
iii	50 to less than 100	2,50,000/- or actual whichever is less
iv	Less than 50	1,00,000/- or actual whichever is less

Apart from this, 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. Apart from the mentioned amount, the requirement of formations which have higher staff strength like major custom houses, where the footfall is substantial including those from the trade, will be considered on merits by the Governing Body without ceiling.

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

(C) Guidelines for Kitchenettes at offices (for staff strength of less than 50)

1. There should not be any canteen facility in the same building or in the vicinity. There should be suitable accommodation available for sitting arrangements for staff .
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/Cof 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.

Indicative Estimation of cost of items for Kitchenettes at offices (for staff strength of less than 50)

S.No.	ITEM	Approx. Cost per unit (uptoRs.)
1.	Fridge	40,000/-
2.	Gas Connection	10,000/-
3.	Gas Stove	10,000/-
4.	Microwave Oven/Hot case	20,000/-
5.	Cooking utensils	10,000/-
6.	Crockery	10,000/-
7.	Tables / Chairs	30,000/-
8.	Misc. Items (Any other item)	50,000/-
	TOTAL	1,80,000/-
	Max. Ceiling	2,00,000/-

- The above mentioned list is indicative and not exhaustive. However, adequate justification is to be given by the Advisory Committee for consideration of any other item except from the above list.
- Cross-Utilisation of the unspent/remaining amount:- The unspent/remaining amount sanction for a particular item(s) can be utilized for purchase of another item mentioned in the list, only after the purchase of the item(s) for which the sanction has been given. The utilization certificate for the amount sanctioned to be sent to DGHRD within 03 months of sanction order's date.

Indicative Estimation of cost of items for setting up a new Canteen

S. No	Item	Quantity/ Size	Approx. Cost per unit (uptoRs.)
1	Fridge/ Freezer	As per:	40,000/-
2	Gas Connection	1. size/strength of the canteen (Staff Strength: 50-99; 100-249; 250 and above) 2. Regional food habits/ requirements. 3. Any other specific requirement	10,000/-
3	Burner Cooking Range		30,000/-
5	Hot Case/ Oven		20,000/-
6	Grinder		10,000/-
7	Mixer		10,000/-
8	Working Table/ Board (Kitchen)		10,000/-
9	Water Cooler & Aqua Guard		20,000/-
10	Water storage containers/Tank		5,000/-
11	Cooking utensils		10,000/-
12	Idly steamer		10,000/-
13	Dosa plate		10,000/-
14	Electric water boiler /Tea/coffee vending machine.		10,000/-
15	Cutleries		5,000/-
16	Plates, spoons, bowls, etc		500 per set (set of a sectional plate, tumbler, spoon and fork)
17	Cups/ serving bowls/ other utensils.	20,000/-	
18	Service Counter/ Coupon Counter	As per actuals 55,000/-	
19	Cupboards	10,000/-	
20	Tables & Chairs	30,000/-	
21	Exhaust chimney	15,000/-	
22	Fire Extinguisher	15,000/-	
23	Insect Killer	5,000/-	
24	AC	50,000/-	
25	LED/Smart Tv	40,000/-	

26	Wall Clock, Painting, Other Decorative items & Table Accessories		10,000/-
27	CCTV		20,000/-
28	Any other Misc. item		As per actuals

- The above mentioned list is indicative and not exhaustive. However, adequate justification is to be given by the Advisory Committee for consideration of any other item except from the above list.
- Cross-Utilisation of the unspent/remaining amount:- The unspent/remaining amount sanction for a particular item(s) can be utilized for purchase of another item mentioned in the list, only after the purchase of the item(s) for which the sanction has been given. The utilization certificate for the amount sanctioned to be send to DGHRD within 03 months of sanction order's date.

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.)
250 and above	Canteen	15,00,000/- or actual whichever is less	7,50,000/- or actual whichever is less
100 to 249	Canteen	10,00,000/- or actual whichever is less	5,00,000/- or actual whichever is less
50 to 99	Canteen	5,00,000/- or actual whichever is less	2,50,000/- or actual whichever is less
Less than 50	Kitchenette	2,00,000/- or actual whichever is less	1,00,000/- or actual whichever is less

Check List for Canteens/Kitchenette

(A) For setting up a new Canteen/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 Commissionerate'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. Whether cost of items is competitive based on *Gem Rates*/quotations/tenders? Copies of quotations/ tenders to be enclosed.
16. What are safety measures/fire-fighting arrangements?

(B) For refurbishing of existing canteens/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 unspent 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 Gem Rates/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, attach a copy. If not, reason for delay.
2. Whether purchase / procurement procedure has been as per GFR, 2017.
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.
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 General of Human Resource Development 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.