

### SECTION - III

#### The procedures followed in the decision making process, including channels of supervision and accountability

- . The decision making process in PRBDB is a horizontal process without any intervening channels. All the Project Managers and two Executive Engineers report directly to the Joint Secretary, PRBDB.
- . Work is assigned and carried out on a task approach basis.
- . The route their papers to the Executive Engineer or directly to the Joint Secretary, PRBDB depending upon nature of the work.
- . From financial year 2008-09 accrual based of accounting is being followed and accounts are maintained computerized through Accounting Software Tally.