

**Office Of the Principal Controller of Defence Accounts(BR)**  
SEEMA SADAK BHAWAN RING ROAD, NARIANA DELHI CANTT.-110010

File No. W.Cell/1111/Swastik/752 TF/Mar 2014

Dated 10/2014

To,

764

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The ~~Commander~~  
HQ 764 BRTF  
C/o 99 APO

Sub:- Review of monthly Expenditure Return for the month of March 13/2014.

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During reconciliation of the MER for the month of March 13/2014, it has been observed that:-

1. The expenditure in respect of the following jobs has exceeded, which should not have been incurred beyond 10% of the Administrative Approval amount. Please refer to HQrs DGBR letter No.33733/DGBR/43/SSR Cell dated 16/08/2005 which provides guidelines for completion of work within the sanctioned amount. Please intimate the reasons for incurring the expenditure beyond Administrative Approval amount and get the irregularity regularized under the orders of the Competent Financial Authority.

Sl No.	Job No.	Amount of A/A in lacs	Exp as per MER 14/2014	% expended above AA
1	30/213	7.72	8.59	111.27
2	314/P-560/10-11/87/04	19.97	22.35	111.92
3	310/249	692.85	817.87	118.04
4	314/76	445.21	553.32	124.28
5	309/208	71.91	111.82	155.50

- 2 It is also seen from the MER that financial progress in respect of under mentioned jobs has crossed 90% of the Administrative Approval amount. The following may be ensured before incurring further expenditure:

- i. That the works will be completed within the Administrative Approval amount /tolerance limit.
- ii. Tolerance limit of 10% is not available in case of RAA Jobs / Deposit Works.
- iii. Action to seek revised Administrative Approval in terms of Para 552 of BR regulations under intimation to this office and expenditure restricted accordingly.

Sl No.	Job No.	Amount of A/A in lacs	Exp as per MER 14/2014	% expended AA/Deposit
1	30/182	25.09	27.59	109.96
2	314/02/SRMD	19.22	19.21	99.95
3	314/01/13-14/Swtk	19.71	19.7	99.95
4	314/03/13-14/Swtk	19.29	19.28	99.95
5	314/113	12.42	12.41	99.92
6	314/73	428.92	446.65	104.13
7	30/178	207.24	227.84	109.94
8	308/140	19.22	19.22	100.00
9	308/02	19.13	20.12	105.18
10	308/03-12-13/Swtk	10.25	9.77	95.32
11	308/03-10-11/Swtk (SRMD)	15.47	15.17	98.06
12	308/02/12-13/Swtk SRMD	18.61	19.33	103.87
13	309/01/DTK SRMD-07-08	18.3	18.29	99.95
14	308/03/12-13/Swtk	17.82	18.08	101.46
15	309/13/12-13/Swtk	17.41	18.24	104.77
16	309/263	44.9	44.9	100.00
17	309/01/13-14/Swtk	19.79	19.77	99.90
18	309/02/13-14/Swtk	15.39	15.38	99.94
19	303-A/01	823.75	846.95	102.82
20	309/07/10-11/Swtk	14.59	14.9	102.12
21	310/04/Swtk/12-13 SRMD	16.3	16.3	100.00
22	309/06/10-11/Swtk	17.74	18.66	105.19
23	309/15/Swtk/SRMD/12-13	13.82	13.26	95.95
24	310/02/11-12/Swtk	18.97	18.92	99.74
25	308/04/12-13/Swtk/SRMD	17.42	17.42	100.00
26	310/CE-SWAS/2001-02/01	1.19	1.19	100.00
27	310/258	49.69	49.68	99.98
28	310/01/12-13/Swtk	19.9	19.39	97.44
29	310/04/11-12/Swtk	15.6	15.59	99.94
30	310/05/Swtk/12-13	19.41	19.38	99.85
31	303/458	28.78	28.76	99.93
32	305/685	50.53	53.34	105.56
33	305/03/11-12/Swtk	13.9	13.89	99.93
34	305/09/11-12/Swtk	14.74	14.74	100.00
35	30/01/09-10/Swtk	1.98	1.97	99.49
36	30/02/09-10/Swtk	1.99	1.98	99.50
37	30/03/09-10/Swtk	1.95	1.94	99.49
38	30/226	20.28	21.22	104.64

39	30/228	44.72	45.57	101.90
40	30/257	18.8	17.81	94.73
41	SARDP-NE/31-A/WB-BRO 2012-13/209	77.62	77.62	100.00

2. The following jobs are shown completed; please take immediate action for noting CR Part "A" & "B" and closing the Jobs.

314/22, 314/09, 314/13, 314/70, 314/72,314/06, 314/78(RAE), 314/12,314/07, 314/64,314/71,314/93,314/08,314/11,304/191,309/255,309/254,309/02, 309/257, 309/05,309/13,309/17,310/05,310/268,310/253,310/10,310/265,310/261,30/261, 305/01,310/01,305/593,305/629,305/635,305/666,305/06,305/07,305/12,305/09, 305/05,30/221,305/681,30/234,305/625,605/644,305/646,305/650,305/676, 305/12,305/649,305/02,305/06,305/658,305/259,30/207,30/206,30/218, 305/208 031A/BRO-SARDP-08-09-151,SARDP-NE/G-N/BRO/11-12,201,SARDP/NE/ G-N/BRO/11/12/203, 305/664.

3. The following jobs are shown FORECLOSED /WORK NOT REQUIRED /HELD-UP. Please ensure that the expenditure may regularize under the orders of Competent Financial Authority at the earliest and no TE is operated to transfer the expenditure in running jobs.

Sl No.	Job No.	Status as per	AA Amt in lacs	Expenditure in lacs	% expended of AA
1	314/41	Foreclosed	3.40	0.21	6.18%
2	305/617	Foreclosed	33.57	7.56	22.52%

4. Job No 305/614 (IRMD Wks at Km 52.10 on Rood Rangpo-Ranipul-Gangtok) the job was approved for Rs.58.11 lacs vide DGBR No 30204/DGBR/SSK/7574/WP Dte dated 26/12/2003, expenditure to the tune of Rs. 25.31 lacs has already been incurred (i.e. 43.55%) . The Job has been foreclosed and CR Pt "A" initiated for the Job. It is not understood whether the in-fructuous expenditure to the tune of Rs. 25.31 Lacs has been regularised by the Competent Authority before initiation of CR Pt "A" . Please elucidate.
5. It is seen that proforma expenditure is not in regular proportion to the expenditure incurred , a few jobs are listed below. Reasons for wide variation against various jobs may please be intimated.

Sl No	Job No	Allot during 13-14	Expenditure during 2013-14	Proforma booked 2012-13	%age proforma booked
1	314/76	57.14	57.14	5.82	10.19
2	314/102	45	45	2.5	5.56
3	314/73	59.43	59.43	0	0.00
4	314/108	45	45	12.54	27.87

5	308/146	272.45	272.45	8.17	3.00
6	309/262	550.47	550.2	11.11	2.02
7	303-A/03	105	105	0	0.00
8	303-A/01	27.09	27.09	0	0.00
9	303-A/13	80	80	0	0.00
10	305/699	53.85	53.85	0	0.00
11	305/01/SWTK/13-14	7.39	7.39	0.31	4.19
12	031 A/BRO-SARDP/2008-09/114	144.59	144.59	0	0.00
13	031 A/BRO-SARDP/2010-11/175	342.16	151.61	22	14.51
14	031 A/BRO-SARDP/2011-12/194	1825	1699	125.99	7.42
15	SARDP-NE/NH-31A/SK/BRO/13-14/225	30	30	0	0.00
16	031 A/BRO-SARDP/2008-09/107	47.5	47.49	0	0.00
17	SARDP-NE/NH-31A/SK/BRO/10-11/154	2060	2047.99	10.5	0.51
18	SARDP-NE/NH-31A/SK/BRO/11-12/195	25.94	25.93	0	0.00
19	SARDP-NE/G-N/BRO/06-07/17	2190	2054.86	134.69	6.55
20	SARDP-NE/G-N/BRO/06-07/39	689.82	649.29	40.52	6.24
21	SARDP-NE/G-N/BRO/11-12/184	26.03	26.02	0	0.00

6. It is seen that the under mentioned Jobs have not yet started even after one year of its sanction. It may be ensured that Revised Adm Approval is obtained before commencement of the works

SL No	Job No	AA amt (lacs)	Date of Sanction
1	304-A/DTK/2005-06/02	2.3	06/08/2005
2	303-A/12	461.04	22/12/2009


7. PDC has not been shown in the MER which may be incorporated now.
8. Job No 310/CE-SWAS/2001-02/01. It is seen that the Job was sanctioned for Rs. 1.19 Lacs vide DGBR No 24019/AA/207/E-2 Plg dated 01/08/2001 and expenditure to the tune of Rs. 1.19 has also been incurred (i.e. 100%) but the Job has not been closed till date. Please take immediate action for closure of the Job.

9. It is seen that expenditure against the under mentioned Major Head have been incurred to the extent noted against each but Performa expenditure booked does not commensurate with the booking of POL. Please elucidate.

MH	RE Allot 2013-14	Cash & Adj Expdr	Proforma Booked	POL Booking	% Proforma w.r.t POL
MH-5054 OTNH	4485.75	4474.06	468.63	603.64	77.63
MH-5054 NH RD WKS	89.49	79.65	0.31	4.3	7.21
MH-5054 MORTH (SARDP)	7401.74	6897.52	333.71	1009.15	33.07


It is requested that the replies to the above observations may be forwarded to this office within 10 days of receipt of this letter along with comments of AO 764 BRTF.

Addl CDA(BR) has seen.

  
ACDA (work cell)

Copy to:-

1	The HQ DGBR (Local)	For information and necessary action please.
2	The HQ CE(P) Swastik	For information and necessary action please.
3	AO 764 BRTF C/o 99 APO	For information & necessary action w.r.t. above please. You are directed to liaise with HQ 764 BRTF & expedite the replies. Your reply in this regard may be forwarded to this office within 15 days from the date of receipt of this letter
4	The Officer I/c EDP Section (Local)	

  
ACDA (work cell)