

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

File No.W.Cell/1111/Vartak763/MER 03-14

Dated 21 Aug'2014

To

The Commander
763 BRTF,
C/o 99 APO

Subject: Review of monthly Expenditure Return for the month of Mar 2014

During review of the MER for the month of Mar 2014 in respect of your Task Force the following have been observed:

1. It is seen from the MER that 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.

S.No.	Job No	Amount of A/A (in lacs)	Exp. upto Mar 2014 (in lacs)	% expended above
1	101/328	21.12	26.03	123%
2	10/398 (Deposit work 2004-05)	140.00	167.45	119.60%
3	SARDP/NE/AR P/BRO/2007-08/47	3993.00	4495.5	113%
4	SARDP/NE/AR P/BRO/2007-08/49	4146.00	5480.8	132%
5	101/355	3.73	4.12	110%
6	101/36vtk	6.46	7.37	114%
7	101/323	44.77	49.82	111%
8	101/338	28.43	31.27	110%

9	101/370	34.51	38.02	110%
10	101/366	36.39	43.66	120%
11	113/74	154.28	171.51	111%
12	113/68	4.79	5.4	113%
13	113/66	198.83	232.56	117%
14	113/77	32.98	36.6	111%
15	101/38/vtk	7.62	8.49	111%

Please intimate how the funds were proposed in BE under the above jobs without sanction of RAE.

2. Expenditure in respect of the under mentioned jobs have been incurred in excess of allotment or without allotment which is in violence of the laid down procedures, the same may be regularized under the orders of the competent financial authority.

S.No.	Job No	Amount of allot (in lacs)	Exp. upto Mar 2014 (in lacs)	Remarks
1	103/465	250.00	380.00	Excess
2	101/281	00.00	0.52	Without Allot
3	113/11/763TF/VTK	4.98	5.52	Excess
4	101/37/vtk	0.94	1.6	Excess
5	113/73	27.74	29.13	Excess
6	101/355	0.00	0.45	Without Allot
7	101/363	800.00	800.37	Excess
8	101/362	900.00	924.68	Excess
9	101/218	62.79	64.08	Excess
10	101/379	47.19	49.15	Excess
11	101/366	0.00	1.47	Without Allot
12	101/41/vtk	15.23	16.68	Excess
13	101/375	16.65	18.52	Excess
15	I-240/03	623.82	694.01	Excess
15	I-2409/01	339.61	341.08	Excess
16	I-2408/01	292.00	307.22	Excess
17	I-2405/01	545	498.63	Excess

3. 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 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	AA Amt (Lacs)	Expdr upto 3/14 (Lacs)	% Expdr
1	101/343	22.21	22.35	101%
2	P-560/117/01/ LBTKZ/2008-09	24.37	26.54	109%
3	113/75	220.45	219.59	100%
4	113/17	28.59	30.65	107%
5	11/08/Vtk	9.97	10.66	107%
6	101/343	22.21	22.23	100%
7	101/25/Vtk	17.67	19.11	108%
8	101/26/Vtk	18.42	18.43	100%
9	101/32vtk	17.56	18.07	103%
10	113/06/vtk	13.6	13.36	98%
11	113/71	33.38	35.13	105%
12	113/72	23.09	23.94	104%
13	113/78	30.82	29.47	96%
14	101/23/vtk	15.96	16.62	104%
15	101/42vtk	14.73	13.42	91%
16	101/361	38.56	38.02	99%
17	101/379	52.43	51.25	98%
18	113/05/vtk	13.5	14.04	104%
19	113/07/vtk	19.18	20.98	109%

20	113/09/vtk	19.81	21.66	109%
21	113/10/763TF/vtk	19.85	20.2	102%
22	101/341	22.45	22.66	101%
23	101/41/vtk	19.14	18.79	98%
24	101/35/vtk	17.2	18.38	107%
25	101/28/vtk	8.91	9.41	106%
26	P-560/117/KG/03/ 2008-09	26.12	26.13	100%
27	101/351 Bofors Gun	20.24	19.02	94%
28	101/27/vtk	12.39	12.72	103%
29	101/39/vtk	11.5	12.35	107%
30	101/24/vtk	7.25	7.59	105%
31	101/352	806.15	802.62	100%

4. It is seen that works against the under mentioned Jobs have been completed and CR "A" & "B" have not been initiated. Please take immediate action for noting and closing the Jobs

101/266, 113/04/vtk, 101/25/vtk, 101/26/vtk, 101/32/vtk, 101/355, 101.331, 101/330,

5. The expenditure against the under mentioned Jobs has been reduced to the extent noted against each by operating (-) TE. Please furnish details of the above adjustment together with a photo copy of the proposal forwarded to Accounts Office.

Sl No	Job No	Adm Approval (Rs. in lacs)	Expenditure up to Mar 2014 (Rs. In lacs)	Minus Expenditure
1	103/24/VTK	15.16	15.19	(-)17500/=
2	103/27/VTK	16.80	17.89	(-)49974/=
3	113/04/Vtk	19.74	189178	(-)20000/=
4	101/341	22.45	22.66	(-)49192
5	101/27/vtk	12.39	12.73	(-)26491/=

6. 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	BE Allot 2013-14	Cash & Adj Expdr	Proforma Booked	POL Booking	% Proforma w.r.t POL
5054 B- i.(2).(1).(1) GS Works	5500	5499.16	251.42	555.87	45.23
MH 3054 B1(2)(1)(2) Road Maint	1309.36	1309.36	47.14	172.34	27.35291
MH 5054 SARDP Wks	1728.26	1710.11	18.14	30.13	60.20577
MH 4055 ITBP Wks	500.00	476.98	23.01	42.92	53.61137

7. It is seen that the remarks column has not been endorsed with appropriate remarks. It may be ensured that the same is completed in future.

8. It has also been observed that the PDC has not been mentioned which may be mentioned in future for examination of MER.

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 763 BRTF.


 ACDA (Works Cell)

Copy to:-

1	The HQ DGBR (Local)	For information w.r.t. above please. It is mentioned that as per Rule 10(5) (a) of delegation of Financial Powers Rule 1978, expenditure are not to be incurred without Administrative Approval. However, in the jobs mentioned
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		under Para 1 above the expenditure was incurred beyond Administrative Approval. It is requested that the matter may please be investigated as to how the expenditure in respect of those jobs were incurred without obtaining revised Administrative Approval, which is highly irregular.
2	The HQ CE(P) Vartak C/o 99 APO	Kindly intimate the basis of allotment of funds in r/o Jobs Nos. mentioned in Para-1 above where the expenditure incurred has exceeded the amount of AA+10% tolerance limit without sanction of RAE.
3	The AO (P) Vartak C/O 99 APO	For information & necessary action w.r.t. above please.
4	The AO 763 BRTF C/o 99 APO	For information & necessary action w.r.t. above please.
5	The EDP Section (Local)	For uploading on website please.


 ACDA (Works Cell)