

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

File No.W.Cell/MER/Brahmank/99 APO

Dated 19/09/2014.

To,

✓ Col. D.S. Pandey  
Commander 44 BRTF,  
HQ 44 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. Expenditure in respect of the following jobs has exceeded the tolerance limit i.e. 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. It is requested to intimate the reasons for incurring the expenditure beyond tolerance limit i.e. not more than 10% of 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 13/2014	% expended above AA
1	108/71	150.97	246.245	163.11
2	108/73	114.527	172.349	150.49
3	R-4305/CE (P)ARK/01/2011-12	0.715	1.555	217.48
4	NYA/P-560/S-C- S/01/2011-12	30.54	42.772	140.05
5	108/84	671.69	774.978	115.38
6	80/502	1163.7	3228.781	277.46
7	805/59	9.67	16.767	173.39
8	805/120	1178	1440.564	122.29
9	108/102	144.95	198.848	137.18
10	108/52	1443.61	1666.452	115.44
11	117/02	751.53	843.013	112.17
12	10/533	44.67	49.171	110.08
13	108/147	133.3	146.732	110.08

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

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 please 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.	Amount of A/ A in lacs	Exp as per MER 13/2014	% expenditure of AA
1	108/166	4374.43	4374.43	100.00
2	108/171	1128.68	1128.678	100.00
3	108/117	138.06	151.691	109.87
4	108/118	260.71	273.576	104.93
5	108/120	199.28	218.97	109.88
6	108/106	174.3	183.445	105.25
7	108/94	137.51	150.112	109.16
8	108/127	188.27	206.978	109.94
9	108/134	283.29	261.692	92.38
10	108/146	501.5	544.35	108.54
11	108/152	472.25	482.937	102.26
12	108/154	248.54	267.861	107.77
13	108/156	61.47	66.764	108.61
14	108/01/BMK	16.87	16.378	97.08
15	108/03/BMK (2012-13)	15.77	15.94	101.08
16	108/14/BMK (2013-14)	19.84	19.179	96.67
17	108/145	157.2	172.92	110.00
18	108/157	313.77	320.672	102.20
19	108/159	747.87	717.508	95.94
20	108/04/BMK	16.23	16.628	102.45
21	108/175	42.43	38.985	91.88
22	108/15/BMK	17.81	17.62	98.93
23	117/09	653.97	639.175	97.74
24	108/02/BMK	7.69	7.84	101.95
25	108/12/BMK	13.02	12.461	95.71
26	117/10	316.42	317.438	100.32
27	117/01/BMK	14.62	14.971	102.40
28	108/10/BMK	13.35	13.668	102.38
29	108/13/BMK	19.67	18.722	95.18
30	108/160	97.49	106.93	109.68
31	108/163	37.21	40.734	109.47

32	R-4308/01	277.91	277.906	100.00
33	802-C/04	7.41	8.005	108.03
34	802-C/05	12.01	12.127	100.97
35	802-C/06	13.34	14.406	107.99
36	108/105	198.91	201.094	101.10
37	108/109	513.75	564.88	109.95
38	108/119	283.63	311.777	109.92
39	108/142	87.37	96.058	109.94
40	108/144	197.33	216.224	109.57
41	108/143	240.01	263.952	109.98
42	108/90	234.21	237.398	101.36
43	108/101	763.02	834.284	109.34
44	108/125	372.08	384.649	103.38
45	108/108	120.3	131.318	109.16
46	10/496	36.03	39.628	109.99
47	10/520	13.47	14.425	107.09
48	10/530	48.9	53.785	109.99
49	10/537	47.03	51.421	109.34
50	10/581	296.32	315.659	106.53
51	SARDP-NE/NH- 52/AS/BRO/06-07/09	2818.2	2959.088	105.00
52	052-AS-BRO-SARDP- NE-06-07-20	3463	3633.342	104.92
53	052-AS-BRO-SARDP- NE-07-08-43	3469	3513.95	101.30
54	052-Ar-Pkg-2010-11-009	6669	6827.55	102.38
55	052/ArP-BRO-2008-09-04	1375.6	1403.541	102.03
56	052/ArP-BRO-2009-10-14	4451.3	5019.885	112.77
57	052-ArP-BRO-2011-12-38	4308.75	4524.137	105.00
58	802/177	480.47	520.468	108.32
59	802/179	615.14	654.665	106.43
60	108/72	202.915	220.484	108.66
61	108/136	227.22	243.93	107.35
62	108/75	7.43	8.16	109.83
63	108/150	135.37	148.901	110.00
64	108/09/BMK (2012-13)	19.69	19.922	101.18
65	805/UDK/47	19.24	19.52	101.46
66	805/128	21.06	21.588	102.51

3. It has been observed that the PDC has not been mentioned against each job which may please be mentioned in future for examination of MER.
4. Special efforts may please be taken at your end for noting CR Part 'A' & 'B', in cases of completed jobs.

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

SI No	Job No	Adm Approval (Rs. In lacs)	Expenditure up to 13/2014 (Rs. In lacs)	Minus Expenditure during FY2013-14 (In Rs)
1	108/02/BMK (2011-12 SRMD)	10.77	10.760	(-) 1020
2	108/146	501.50	544.356	(-) 430106
3	108/03/BMK	13.55	13.883	(-) 26000
4	805/126	33.02	33.820	(-) 250000
5	805/128	21.06	21.588	(-) 90000

6. It is seen that the expenditure incurred during the Financial Year 2013-14 is Rs 1723691024/- , whereas usage rate to the tune of Rs. 82179670/- only has been booked which is not in order. The percentage of booking of usage rate is 4.77%, abnormally low with reference to V/E/P held under the charge of HQ 44 BRTF and its allied units remain underutilized. Since V/E/P are underutilized during the FY 2013-14 definitely works were also hampered but the issue does not commensurate with the pace of booking budget.

It is therefore requested that Photocopies of utilization of all V/E/P reports may please be forwarded to this office for our further necessary action.

*Sandhu*  
22/13  
ACDA(work cell)

Copy to:-

1 The HQ ~~D~~GBR (Local) For information and necessary action please.

2. The HQ ~~C~~E(P) For information and necessary action please.  
Brahmank-931722  
C/o ~~99~~ APO

3. AO ~~44~~ BRTF } For information & necessary action w.r.t. above please. You  
C/o ~~99~~ APO } are directed to liaise with HQ 44 BRTF & expedite the replies.  
Please refer Para 1 & 5 and intimate the specific reasons for the  
not observing the points during preliminary scrutiny by your  
office Your reply in this regard may be forwarded to this office  
within 15 days from the date of receipt of this letter

*Sdxxx*  
ACDA(work cell)