

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,

Shri M.P. Singh, SE (Civil),
Commander 761 BRTF,
HQ 761 BRTF,
C/o 99 APO

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

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	105/311	194.21	322.199	165.90
2	105/220	198.39	226.103	113.97
3	105/224	337.08	401.494	119.11
4	105/315	403.32	466.065	115.56
5	105/263	173.95	211.429	121.55
6	SARDP-NE/B-MAR-P-BRO/2007-08/109	1601.45	4934.220	308.11
7	105/126	291.95	553.260	189.51
8	105/156	456.62	504.395	110.46
9	105/206	191.71	220.669	115.11
10	105/216	235.51	301.742	128.12
11	105/217	234.65	292.848	124.80
12	105/218	270.41	388.141	143.54

Please also 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 without allotment which is in contradiction of the laid down procedures, also refer HQrs DGBR letter No.22510/POLICY/2006-07/DGBR/25/E5B dated 19.03.2007, this may be regularized under the orders of the competent financial authority.

SI No	Job No	Allotment	Exp. upto 13/2014 in Rs	Remarks
1	105/15 BMK	NIL	264623	
2	105/09 BMK	NIL	367802	
3	105/17 BMK	NIL	751618	
4	105/23 BMK	NIL	293757	
5	105/20 BMK	NIL	595868	

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 please be ensured before incurring further expenditure:
- That the works will be completed within the Administrative Approval amount / tolerance limit.
 - Tolerance limit of 10% is not available in case of Deposit Works.
 - Action to seek revised Administrative Approval in terms of Para 552 of BR regulations under intimation to this office and expenditure restricted accordingly.

SI No.	Job No.	Amount of A/A in lacs	Exp as per MER 13/2014	% expenditure of AA
1	105/276	16.14	16.917	104.81
2	105/277	62.29	68.226	109.53
3	105/289	117.909	127.967	108.53
4	105/06 VTK	11.94	12.238	102.50
5	105/306	68.58	72.111	105.15
6	105/02 ARK	18.45	18.854	102.19
7	105/05 ARK	19.85	20.346	102.50
8	105/02 BMK	19.44	21.022	108.14
9	P-560/LA/04/08-09	29.48	29.769	100.98
10	105/23/BMK	18.57	19.027	102.46
11	105/28	1.13	1.158	102.48
12	107/179	744.6	773.682	103.91
13	107/180	114.98	126.34	109.88
14	107/181	47.75	48.036	100.60
15	107/190	149.91	141.555	94.43

16	105/261	195.7	207.625	106.09
17	105/278	71.65	76.766	107.14
18	105/281	27.45	27.54	100.33
19	105/284	46.29	50.029	108.08
20	105/307	97.94	100.757	102.88
21	105/309	268.16	294.966	110.00
22	105/310	181.77	199.555	109.78
23	105/312	197.07	212.926	108.05
24	105/08 BMK	19.68	19.691	100.06
25	105/27 BMK	16.27	16.538	101.65
26	105/297	28.75	30.77	107.01
27	105/299	460.87	506.71	109.95
28	105/13 VTK	19.98	19.28	96.48
29	105/304	120.45	132.48	109.99
30	105/305	499.51	536.97	107.50
31	105/313	163.13	178.59	109.48
32	105/317	398.09	370.58	93.09
33	10/518	95.36	99.42	104.26
34	BG/04/AP/INDO CHINA ROAD	2057	1989.38	96.71
35	ALB/0-12/2012- 13/BRO/ Ar Pkg/53	3262.42	3117.21	95.55
36	Akajan-Bame/LA/ Ar Pkg/2013-14/058	1317.9	1271.28	96.46

4. It is seen that no expenditure against the under mentioned Jobs have been incurred during the current financial year although expenditure to the tune of the percentage mentioned against each has been incurred in the past. Please intimate the Physical Progress achieved and reasons for NIL Progress. Please confirm that the jobs are not being foreclosed and if so action may be initiated for regularization of in-fructuous expenditure.

Sl No.	Job No.	Amount of A/A in lacs	Exp as per MER 13/2014	% expended of AA
1	P-560/LA/01/2006-07	19.02	1.061	5.58
2	P-560/LA/02/2006-07	22.2	1.608	7.24
3	105/282	48.88	33.137	67.79
4	104/71	67.24	38.582	57.38

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

Sl No	Job No.	Adm Approval No. & date	Expenditure up to 13/2014
1	105/316	30204/DGBR/ANK/15294/ WP Dte dtd10/10/2011	NIL
2	105/198	F.4(1)/BRDB/P-1/76 dt 01-2-93	NIL
3	107/188	30204/DGBR/ANK/14472/ WP Dte dt.28.07.2010	NIL
4	107/189	30204/DGBR/BMK/15560/ WP Dte dt. 14.05.2012	NIL
5	R-4301/CE(P)/Ark/01/ 2010	21002/AA/86/E2 Estg dt.02.07.2010	NIL

6. It is seen that the remarks column has not been endorsed with appropriate remarks. It may please be ensured that the same is completed in future.
7. It has been observed that the PDC has not been mentioned which may please be mentioned in future for examination of MER.
8. Special efforts may please be taken at your end for noting CR Part 'A' & 'B', in cases of completed jobs.
9. 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.

Sl No	Job No	Adm Approval (Rs. In lacs)	Expenditure up to 13/2014 (Rs. In lacs)	Minus Expenditure during FY2013-14 (In Rs)
1	105/306	68.58	72.111	(-)314000
2	P-560/LA/04/08-09	29.48	29.769	(-)1283
3	105/28	1.13	1.158	(-)5950
4	10/518	95.36	99.419	(-)867100

10. 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. It is requested to intimate reasons.

MH	RE Allot 2013-14 (In lacs)	Cash & Adj Expdr (In lacs)	Proforma Booked (In lacs)	POL Booking (In lacs)	% Proforma w.r.t POL
3054	1214.57	1214.53093	80.85152	170.16911	47.51
5054 GS	910.97	900.94716	29.81489	50.67491	58.84
4055 ITBP WORKS	262.50	247.16030	14.94000	nil	
5054	6218	6196.04358	21.93000	142.80725	15.36

11. It is seen that the expenditure incurred during the Financial Year 2013-14 is Rs 858934963/- , whereas usage rate to the tune of Rs. 14753641/- only has been booked which is not in order. The percentage of booking of usage rate is 1.72%, abnormally low with reference to V/E/P held under the charge of HQ 761 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.

Sondur
28/5
ACDA(work cell)

Copy to:-

1. The HQ DGBR (Local) For information and necessary action please.

2. The HQ CE(P) For information and necessary action please.

Brahmank-931722

C/o 99 APO

3. AO 761 BRTF

C/o 99 APO

} For information & necessary action w.r.t. above please. You are directed to liaise with HQ 761 BRTF & expedite the replies. Please refer Para 1,2 & 9 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

Sd/x/x
ACDA(work cell)