

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 09/09/2014.

To, Shri Name Col. D.S. Pandey.
HQ 44 BRTF Commander 44 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} ~~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. It is requested to intimate the reasons for incurring the expenditure beyond ^{ie} 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 |

L tolerance limit is not more than 10% of

Please 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.

| 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 | 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
16/5
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 44 BRTF }
C/o 99 APO }

For information & necessary action w.r.t. above please. You 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

Sandhu
16/5
ACDA(work cell)