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**Office Of the Principal Controller of Defence Accounts(BR)**

SEEMA SADAK BHAWAN RING ROAD, NARIANA DELHI CANTT.-110010

File No.W.Cell/MER/Vijayak/56 APO

Dated 03/09/2014

To,

Col P Kumar , SM  
HQ 762 BRTF  
C/o 56 APO

Sub:- Review of monthly Expenditure Return for the month of March 15/2014.

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During reconciliation of the MER for the month of March 15/2014, 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 15/2014	% expended above AA
1	206/181	2694.90	3876.40	143.84
2	206/182	3635.75	4340.36	119.38
3	206/183	3892.08	5307.41	136.36
4	206-C/10	286.21	319.385	111.59

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 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 15/2014	% expended above AA
1	206/VJK/Re-algn/RSTC/01	4.407	4.402	99.89
2	206-A/33	1001.59	1066.36	106.47
3	206-A/43	331.31	346.097	104.46
4	206A/37	2264.49	2253.85	99.53
5	206-D/10	179.87	191.837	106.65
6	206-E/10	220.47	220.834	100.17
7	206-E/12	522.38	577.83	110.61
8	201-C/05	493.61	480.53	97.35
9	201-C/06	171.66	182.58	106.36
10	206-C/09	335.99	329.5	98.07
11	704-A/27	66.86	68.649	102.68
12	206/191	524.77	539.14	102.74
13	ID J&K 2010-11-019	1553.42	1451	93.41
14	704-A/14	1019.92	1060.14	103.94
15	704-A/15	992.65	952	95.90
16	704-A/17	269.98	248.529	92.05
17	704-A/08	1592.83	1671.44	104.94
18	704-A/16	143.34	143.91	100.40
19	206/185 & 206/122	2105.64	2130.448	101.18
20	206/128	694.92	726.274	104.51
21	ID J&K 2010-11-014	2271.64	2331.426	102.63
22	206/146	1187.75	1244.136	104.75
23	ID J & K -2010-11-015	4026.6	3857.77	95.81
24	206/166	1432.4	1491.539	104.13
25	206/180	169.95	168.109	98.92
26	ID J&K-2009-2010-002	1324.2	1248.79	94.31
27	206/121	340.7	344.796	101.20
28	206/174	1015.77	1050.311	103.40
29	ID J&K /09-10/005	2949.08	3101.478	105.17
30	ID J&K /09-10/007	4792.11	4946.738	103.23
31	ID J&K /10-11/011	3469.6	3302.203	95.18
32	ID J&K /10-11/012	1313.3	1375.245	104.72
33	ID J&K /10-11/016	279.3	261.175	93.51
34	ID J&K /10-11/017	2083.91	2162.167	103.76
35	ID J&K /10-11/021	3232.58	3378.34	104.51
36	ID J&K /10-11/018	2731.96	2851.504	104.38

3. 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 15/2014	% expended above AA
1	206E/08	255.67	210.197	82.21
2	206E/09	247.00	110.469	44.72
3	215/26	18.23	15.760	86.45
4	206-E/10	220.47	220.834	100.17
5	206/200	46.30	37.826	81.70
6	704-A/16	143.34	143.91	100.40
7	206/130	320.03	91.234	28.51
8	206/166	1432.40	1491.539	104.13

4. It is seen that 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.	Adm Approval No. & date	Expenditure up to 15/2014
1	206/202	30204/DGBR/VJK/16473/WP Dte dt.26.03.2013	NIL
2	20/564	30204/DGBR/VJK/15573/WP Dte dated 18.10.2011	NIL
3	20/563	BRDB L/NO.- BRDB/04/612/VJK/2006-W& B DT.05.10.2012	NIL
4	20/342	F.04(01)/BRDB/Z-K- L/Proj/97 dated22.07.1997	NIL

5. The following jobs are shown foreclosed. Please ensure that the expenditure may regularise under the orders of Competent Financial Authority at earliest and no TE is operated to transfer the expenditure in running jobs.

Sl No.	Job No.	AA Amount in lacs	Expenditure in lacs	% expended of AA
1	206A/16	561.12	378.45	67.45
2	206A/21	431.33	213.72	49.55

3	206D/09	838.72	468.15	55.82
4	201C/04	343.32	282.10	82.17
5	704-A/12	307.35	302.13	98.30
6	704-A/17	269.98	248.53	92.05

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

215/27, 206/103, 206/104, 206A/02, 206A/39, 206A/32, 206A/HMK/03 RSTC, 206E/07, 206A/VJK/BK/RS/01, 704A/21, 704A/10, 206/120, 206/128, 206/157, NH-1D- J&K/2012-13/29, 206/125, P-560/81RCC/01/06-07, 206/162.

7. The following jobs are shown under progress where as PDC has been mentioned against each March 2013. Please intimate the action taken to revise the PDC. Reasons for booking of the expenditure has been allowed under the job after lapse of PDC may be intimated.

206/VJK/Re-align/RSTC/01, 206A/33, 206A/37, 206-D/10, 206-E/11, 201C/05, 206C/09, 704A/VJK/RSTC/01, 704A/27, 20/578, 206/191, 206/193, 704A/20, 704-A/08, 704-A/28, 206/185 & 206/122, ID-J&K-2010-11-014, 206/146, ID-J&K-2010-11-015, 206/180, ID-J&K-2009-2010-002, ID-J&K-2009-2010-003, ID-J&K-2009-2010-008, ID-J&K-2009-2010-010, 206/121, 206/174, ID-J&K-2009-2010-005, ID-J&K-2009-2010-007, ID-J&K-2010-2011-011, ID-J&K-2010-2011-016, ID-J&K-2010-2011-017, ID-J&K-2010-2011-021, ID-J&K-2010-2011-018.

8. PDC has not been shown against following jobs, where as job is shown under progress. Please intimate PDC in these jobs.

A-108/02, 704-A/26, 704-A/VJK/01/2013-14, 20/575, 20/579, 20/584, 20/580, 704-A/29, 704-A/30, 704-A/32.

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 adjustment together with photo copy of the proposal forwarded to Accounts Office.

SI No	Job No	Adm Approval (Rs. In lacs)	Expenditure up to 15/2014 (Rs. In lacs)	Minus Expenditure during FY2013-14 (In Rs)
1	206/162	950.21	1034.896	487673

10. At SI No. 74 (Appendix E) a job named IRMD (2013-14) and in column AA & date, 704A/VJK/01/2013-14 has been mentioned. Please intimate the Job No & Administrative Approval No. & date, PDC and also the sanctioned amount of Adm Approval.

11. In following IRMD cases Administrative Approval has not been obtained from CFA, where as Adm Approval is to be obtained within six month of starting. Please intimate the reason for not obtaining Adm Approval within stipulated time.

Sl No.	IRMD detail	Expenditure up to 15/2014 in Rs.
1	P-560/DUS/126RCC/01/2013-14:- due to monsoon /snow melt water at km 59.75,59.81& 59.95 on 15.06.2014	5248272
2	P-560/55RCC/ZKL/01/2013-14:- on ZKL at 205.90	1785701
3	P-560/55RCC/ZKL/02/2013-14:- on ZKL at 215.89-215.900 Km	196264

12. 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
3054 Maint,SSC, Resurf other then NH	1280.22	120956027	2993166	12453101	24.04
3054 Maint,SSC, Resurf NH	2139.59	213958668	8348095	14598303	57.19
5054 (NP) Accn Wks	510.00	50998913	33600	250000	13.44
5054 MAJ Wks (PLAN)	9306.24	920072517	10550086	39576701	26.66
5054 (NP) Road Wks other then NH	5866.00	586600995	49309300	97906916	50.36

13. It is seen that the expenditure (as per Appendix C) incurred during the Financial Year 2013-14 is Rs 2216816500/- , whereas usage rate to the tune of Rs. 77428647/- only has been booked which is not in order. The percentage of

booking of usage rate is 3.49%, abnormally low with reference to V/E/P held under the charge of HQ 762 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*  
3/5  
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.  
Vijayak
- 3 AO 762 BRTF } For information & necessary action w.r.t. above please. You  
C/o 56 APO } are directed to liaise with HQ 762 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

*Sandhu*  
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ACDA(work cell)