

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

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

Dated 15/10/2014.

To,

The Commander,
HQ 25 BRTF,
C/o 99 APO

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

During reconciliation of the MER for the month of March 15/2014, 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. 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	720/04	316.842	608.563	192.07%
2	720/05	315.42	534.29	169.39%
3	80/589	120.83	138.06	114.26%

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

2. During scrutiny it is found that at the page no 4 of 12, Sl No. 8 in MH 5054.03.00.53 Non Plan Accn (069/01), against Job No. 80/561 (AA Amount Rs. 8.24 Lacks) Cash & Adujested Rs 808220/- and Proforma expenditure Rs 2191194/- has been shown.
 - (i) Total of Cash & Adjusted and Proforma comes to Rs 2999414/-, where as total shown Rs. 906400/-.

- (ii) Proforma has been booked 271% of Cash & adjusted. This seems irregular.

Entries may please be verified and irregularities may please be rectified / justified.

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.

Sl No.	Job No.	Amount of A/A in lacs	Exp as per MER 13/2014	% expenditure of AA
1	J-2704/03	1075.15	1043.91	97.09%
2	J-2704/04	316.70	346.56	109.43%
3	J-2704/01	19.18	19.73	102.87%
4	J-2703/02	773.27	823.79	106.53%
5	J-2703/04	759.89	781.42	102.83%
6	J-2703/06	57.81	58.44	101.09%
7	735/10	1969.23	2047.12	103.96%
8	735/17	77.58	75.96	97.91%
9	735/18	20.87	22.34	107.04%
10	720/25	39.63	36.87	93.04%
11	720/27	89.88	60.92	67.78%
12	80/579	44.42	39.83	89.67%
13	80/617	27.21	27.21	100.00%
14	80/624	13.12	11.32	86.28%
15	707/230	732.67	681.66	93.04%
16	015-MN-BRO-2009-10-10	2335.00	2410.50	103.23%

4. The following jobs are shown foreclosed / work not required. Please ensure that the expenditure may regularise under the order of Competent Financial Authority at the 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	80/555	703.67	2.07	0.29%
2	80/564	13.26	7.42	55.96%
3	729/75	39.37	15.20	38.61%

5. It has been observed that the PDC has not been mentioned which may please be mentioned in future for examination of MER.
6. Special efforts may please be taken at your end for noting CR Part 'A' & 'B', in cases of completed jobs.
7. 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;02.00.27 Road maint	773.87	773.87	45.81	93.50	48.99%
5054 GS	2014.50	2014.50	123.86	355.61	34.83%
5054.03.00.53 NON PLAN ACCN	35.11	35.10	3.176	1.04583	303.68%
5054;03;00;53 MORTH (PLAN)	1637.57	1564.50	73.07	253.215	28.86%

8. It is seen that the expenditure incurred during the Financial Year 2013-14 is Rs 665369582/- , whereas usage rate to the tune of Rs. 17589911/- only has been booked which is not in order. The percentage of booking of usage rate is 2.64 %, abnormally low with reference to V/E/P held under the charge of HQ 25 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.

Further it is requested that the replies to the above observations may be forwarded to this office within 10 days of receipt of this letter alongwith comments of AO 25 BRTF.

Sd/-
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.
SEWAK-931714

C/o 99 APO

3. AO 25 BRTF
C/o 99 APO

} For information & necessary action w.r.t. above please. You are directed to liaise with HQ 25 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

Sd/-
ACDA(work cell)