

# **AUDIT AND PAYMENT RELATED ISSUES IN MES ENVIRONMENT**

**The term audit is derived from the Latin AUDIRE, which means, to hear.** In the olden days, accounts of expenditure were recited verbally to the authority. As civilization developed, and with the growth of the economy, the number and the complexities of financial transactions became so large that verbal accounting had to be replaced by scripted recordings. This led to bookkeeping. Audit also developed into a profession dedicated to verification of maintained accounts and reporting on their authenticity and propriety. Gradually it developed into a powerful instrument of Financial Control to safeguard against extravagance, negligence and fraud. In the Government, Audit of Public finances has been given such a high position that the COMPTROLLER & AUDITOR GENERAL OF INDIA (C&AG) has been made a statutory authority by the Constitution of India. The audit of Defence Services Receipts and Expenditure is carried out by both (i) the C&AG as the Statutory Authority as well as (ii) the DEFENCE ACCOUNTS DEPARTMENT (DAD) as the Departmental agency. The audit of Accounts and rendition of Reports on the results of audit is a Continuous process. In the case of the Defence Services, both the maintenance of accounts, as well as their audit is the responsibility of the DAD and INTERNAL AUDIT is conducted with reference to the Rules and Regulations of the subject as laid down by the Government.

The DAD, therefore, carries out the audit of the following documents: a) Cash Accounts b) Store Accounts c) Works Accounts d) Subsidiary Accounts.

The DAD thereafter renders the following Audit Reports: a) Report on Appropriation Accounts. b) Annual Review of MES Expenditure c) M.F.A.I. (Major Financial and Accounting Irregularities) d) A.A.C. (Annual Audit Certificate) e) I.A.R. (Internal Audit Report)

The basic objective of these Reports is to highlight on the following points: -

a) Improper Maintenance of Accounts b) Losses (Cash & Store) c) Overpayments. d) Infructuous Expenditure e) Defective Planning and Implementation of Projects. f) Variations between Estimates & Actual. g) Abnormal inventory Holdings, h) Irregularities and Frauds, etc.

**INTERNAL AUDIT – CONCEPTS:** The generally accepted definition of Audit is a formal examination of accounts and records in order to enforce propriety and secure regularity in expenditure, whether public or private.

It should be clear to all that primary responsibility for observance of financial integrity rests on the concerned executive authority. INTERNAL AUDIT is only to watch the due compliance of all directions of the organization of a financial or quasi-financial character.

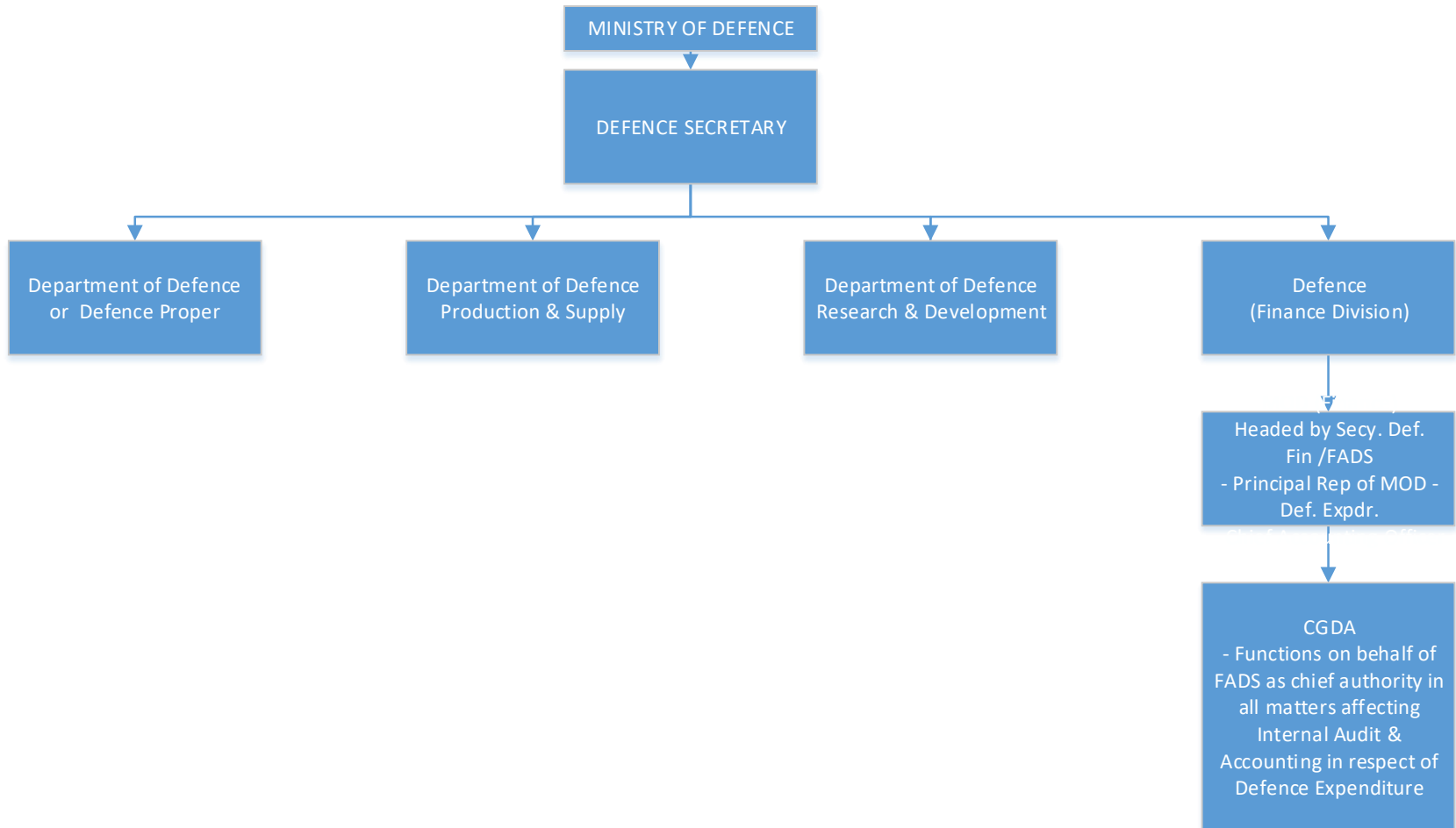
INTERNAL AUDIT by definition is a review of all financial operation and accounting records. This is generally undertaken on a continuous basis within an organization by specially assigned staff. The scope of internal audit is determined by the authorities of the organization. The internal audit's objective is to ensure that the accounting system and mechanism are efficient and the accounting reports are accurate and disclose all material facts. They are also to suggest corrective measures, when called for.



**ECONOMY:** Requires that Goods and Services are procured at a Minimum cost consistent with quality **EFFICIENCY:** Is concerned with maximization of output for a given Quantum of inputs.

**EFFECTIVENESS:** Is the extent to which the goods or Services produced and procured satisfying the purpose envisaged.

## POSITION OF DAD / INTERNAL AUDIT & LOCAL AUDIT

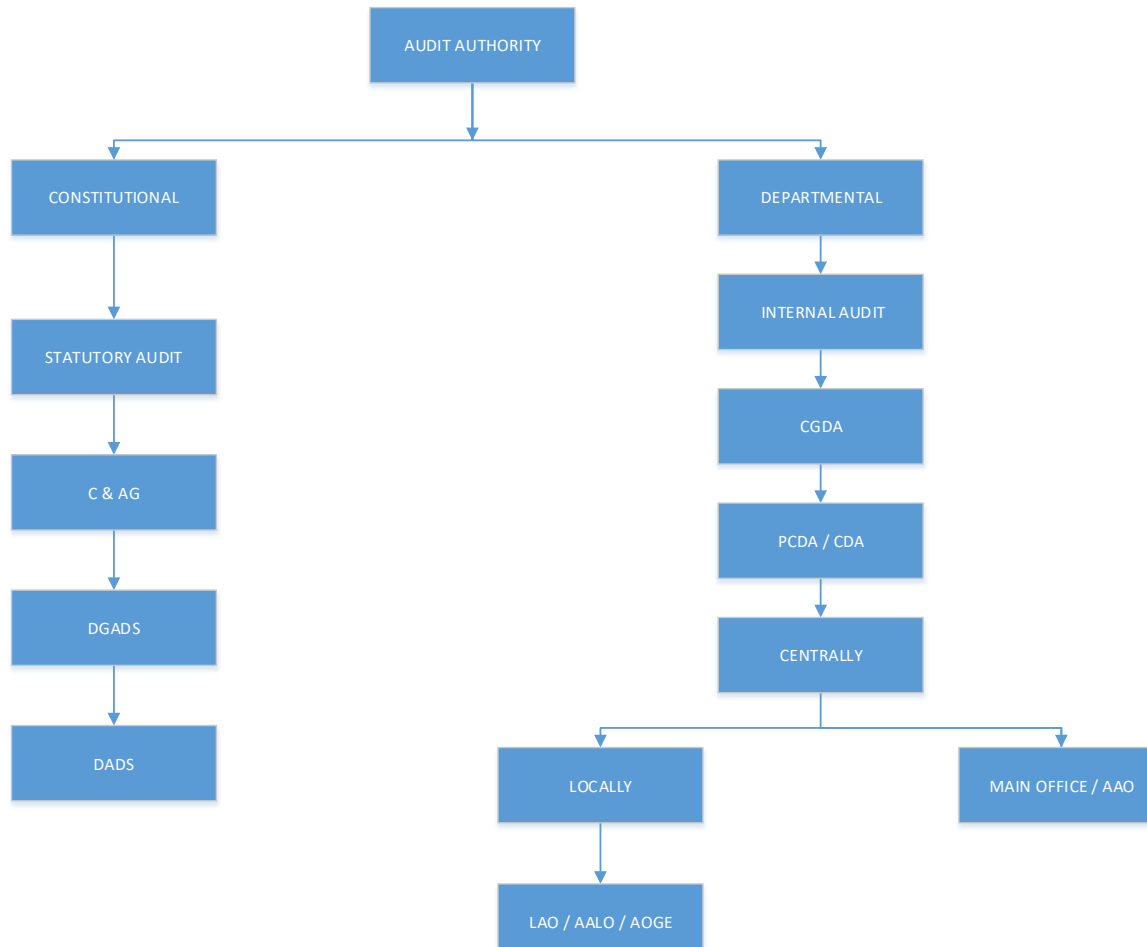


## One of the Objectives of DAD:

To provide necessary Accounting, Financial and Internal Audit information and advise to the authorities of the Defence Services to help them in the discharge of their management functions.

## Why Local Audit is necessary:

Two distinct different authorities carryout audit of public finances in respect of Defence Expenditure.



# Scrutiny of Contract Documents, Deviation Orders and Amendments, Escalation clauses and Claims

# Basics of Contracts

**Contract accepting officers and audit officers are expected to have an adequate knowledge of**

- 1) Laws of contract and evidence
- 2) Provisions of GFR
- 3) Provisions related to Defence Procurement Procedures and Defence Procurement manual
- 4) RMES and other conditions of contract
- 5) MES Contract Manual
- 6) CVC Guidelines
- 7) All other Government and local orders issued from time to time.
- 8) Important decisions of the Hon'ble Courts related to the Contacts.

# Contract

- A proposal or offer when accepted is a promise
- a promise and every set of promises forming the consideration for each other is an agreement and
- an agreement, if made with free consent of parties competent to contract, for a lawful consideration and with a lawful object, is a contract.

# Contract Documents

- Contract is a legal document agreed upon by both the parties, i.e., MES and the Contractor for execution of any work with conditions and clauses. Contract includes standard conditions as well as special conditions specific to any work..
- The various forms of contract authorised for use by the MES are –
  - Lumpsum Contract and
  - Measurement Contract

# Contract Documents

- While drafting a contract, there should be no ambiguity in wording which maybe challenged in court of law by the aggrieved party. Hence contracts involving an uncertain liability or any condition of an unusual character should be avoided. If such cases, prior approval of GOI is necessary.
- Project maybe split up into sub-projects for awarding contract depending upon the type of work, provided break-up done by the authority competent to technically sanction the project as a whole.



# Contract Documents

- A contractor may employ an agent duly authorised by Power of Attorney to carry out financial transactions on his behalf.
- Each contract will be allotted an index number and serial number specific to a financial year. GEs and CWEs will maintain lists of all contracts relating to their areas and will inform the higher authority of all additions to these lists. CE will maintain list of contracts accepted by him.

# Various Types of Contract

- 1. TERM CONTRACT**
- 2. LUMPSUM CONTRACT**
- 3. MEASUREMENT CONTRACT**
- 4. ITEM RATE CONTRACT**
- 5. RUNNING CONTRACT FOR SUPPLY OF MATERIALS**
- 6. CONTRACT FOR CONVEYANCE OF MATERIALS**
- 7. CONTRACT FOR PIECE WORK**
- 8. CONTRACT FOR SUPPLY OF FURNITURE**
- 9. CONTRACT FOR TUBE WELL BORING**
- 10. CONTRACT FOR HANDLING ENGINEERING STORES**

# Scrutiny of Contract Documents

- Index letter serial number allotted
- Documents sent within 4 wks of Acceptance
- Works costing more than 5 lakhs advertised
- Tenderers were given adequate time to quote (4 to 5 wks)
- Period tender will remain open specified (normally 1 month)
- Earnest money, security deposit & enrolment details verified
- Concluded on standard forms only
- Upto date amendments to IAFW-2249 incorporated
- All errata to SSR incorporated

# Scrutiny of Contract Documents

- Drawings signed by the Contractor & Accepting Officer enclosed
- Deviation percentage specified
- Arbitration provision properly worded
- Supply of water by MES or otherwise clearly indicated
- Specifications of work do not vary with those in costed schedules of work
- Schedule-A rates are in words as well as in figures
- Extensions of all items and the total in the summary are correct
- Accepted tender is really the lowest
- Negotiations with tenderers prohibited except in case of freak rates

# Scrutiny of Contract Documents

- Rates for Schedule B items tally with SSR
- T&P hire rates in Schedule-C were approved by CE concerned
- Hire of Govt. transport rate in Schedule-D verified
- Special conditions scrutinised to see that no unusual or concealed clauses exist
- Escalation provisions are scrutinised in regard to mode, constants and formulae
- CDA has been consulted in cases of single tender contracts & acceptance of other than the lowest
- CA prepared in same handwriting and ink throughout
- Blank spaces are either filled in or scored through

# Scrutiny of Contract Documents

- Rates including percentages above or below SSR expressed in words as well as in figures
- Name of the signatory of the CA indicated & power of attorney verified
- Accepting officer signed CST, Tender & contract forms and authorisation for signing of remaining contract documents given
- Contractor and the Accepting officer or his representative signed or initialed all documents including amendments, corrections etc.,
- Contract accepted by the Engineer officer as per table B powers and the sum is within permissible limits of AA

» *Authority : Para 24 to 26 OM Part VIII*

# DEVIATION ORDERS

1. During the progress of works, material improvements require deviations to the original contract and such deviations will be ordered by the Accepting officer who will specify the general nature and the financial limits upto which deviations maybe ordered.
2. No deviation will be ordered on any contract if it entails an increase on the sanctioned expenditure or is beyond the deviation limit specified in the contract.
3. Deviation order will clearly specify how the deviations have to be measured and priced and the additional time stated in agreement with the Contractor.

# DEVIATION ORDERS

4. An officer empowered to accept a contract is also competent to fix any rates in that contract for items of work which are neither provided for nor deductible.
5. A CWE is authorised to fix all star rates before the expiry of the contract either accepted by him or any higher authority. And the GE is authorised to fix the star rates of contracts accepted by any higher authority which does not involve the payment of more than Rs.5000/- The analysis of the rates will be provided to DAD and test audit authorities on demand.



# Scrutiny of DOs – E Sn of MO

- In case of DO for Extn of time –
  - granted under the circumstances given in condition 11 of IAFW-2249
  - Contractor had applied for extn of time within 30 days of happening of event causing delay in completion of work
  - Covering DO has been issued in case the work has been completed

# Scrutiny of Dos – E Sn

- In case of lumpsum & measurement contracts
  - DO is given descriptive heading and the manner in which the deviation is to be measured and priced is stated
  - Proposed deviation is within the terms of the contract and does not have the effect of changing the scope of the contract
  - DO has been signed by the contractor and approved by the competent authority
  - Pro-rata/star rates have been checked by the SW/ASW and 100% checked in audit
  - DO does not increase the value of the contract beyond the original value + deviation %age laid down in the CA
  - Prior approval of next higher engineering authority has been obtained where increase/decrease exceeds 5% of estimated quantities
  - DO does not increase the value of contract beyond TS/AA
  - Covering DOs not issued as a matter of routine
  - All extn of time granted thru DOs recorded in register of DOs.

# AMENDMENTS

- An officer competent to accept a contract is also competent to amend it provided the contract amended is within his powers.
- Sanction of the higher authority is required if amendment involves enhancement of contract rates and if amendment is after the contractor signing his final bill or if period covered by contract is expired in case of running and term contracts.

# AMENDMENTS

- If after amendment the value of the contract exceeds the power of the authority, the amendment will be referred for acceptance to the authority within whose powers the revised value of the contract lies.
- In case of piece work, handling of stores and supply of materials wherein an approximate amount is shown as rough guide in the tender, amendment is not required if the amount exceeds the contracted amount and the additional work is ordered in accordance with conditions of the contract and the value is not beyond the powers of accepting authority.

# Scrutiny of Amendments

- Amendment is made in the form of Annx to the contract and reasons to amendment are mentioned and justified
- CDA is consulted before acceptance whenever there is considerable financial effect
- Pro-rata and star rates are technically checked
- Contractor has not signed the final bill before signing the amendment
- Sanction of higher authority has been obtained if amendment involves enhancement of contract rates & issued after contractor has signed the final bill or change of specification is involved
- Amendment to CA issued for addition of value of extra work

# DOs/Amend – scrutiny by AAOGE

- Work ordered under DO is authorised
- SSR numbers & rates are properly checked
- Qty's and total of omit and add portions shown on the DO are correct
- Summary shown on the outer sheet of DO is properly checked
- Issue of DOs / A-in-P ltr after signing of Final Bill to be objected
- Items of work included in contract are again added in the DO
- Periodicity of colour washing/distempering, etc., to be checked while amendments are scrutinised
- Reasons for adding/deleting Sch 'B' stores from CA to be questioned
- Issue of more than 1 DO for the same item of work

# Escalation Charges

- These are charges compensated to the Contractor which arise out of escalation of items such as material, labour and fuel during the progressing of the work.
- Special conditions with constants for material, labour and fuel is specified in the Contract
- Contract period should be more than 6 months and TCs are not covered
- Periodicity for calculation is “3 months” and RARs are timed according to QE dates
- 1<sup>st</sup> quarters claim will commence from last date for receipt of tender
- In case of ‘T&Q’ bids, date of opening ‘Q’ bids will be commencing date
- Total of constants not to exceed 85%

# Escalation charges

- Constants
  - KM = Material, KP = Fuel, KL = Labour
- Formulae
  - $VM1 = (KM/100 * VG) (VS-VB)$
  - Material EM =  $(VM2-VM1) (W1-W0)/W0$
  - Fuel EP =  $(KP/100 * VG) (F1-F0)/F0$
  - Labour EL =  $(KL/100 * VG) (L1-L0)/L0$
- Description
  - VM = Value of material
  - VG = Value of work done
  - VS = Value of Stores at site
  - VB = Value of Sch 'B' Stores
  - W0 = Wholesale price index for Materials
  - F0 = Wholesale price index for Fuel
  - LO = Minimum wages



# Escalation charges

- Star rates and Prime Costs to be deducted
- Indices for Material and Fuel of particular zone for particular quarter to be applied
- Escalation admitted only upto date of completion of work as per Completion Certificate
- Price Index as on the original date of completion (as in work order) only applied for all subsequent quarters upto the date of actual completion
- Escalation charges paid are treated as contract sum for all purposes such as – Calculation of retention money, liquidated damages, Compensation for delay, recovery of water charges, IT recovery & Overall limit of AA.
- Accepting Officer's decision is Final in all disputes



**Audit of Expenditure**  
**Returns & Construction**  
**Accounts**

# Monthly Expenditure Returns

Based on Construction Accounts, maintained by SDO concerned for each work or service, An abstract is summarised monthly in the Monthly Expenditure Return (MFW-2231) to show the total expenditure & liabilities booked against:

- Major works individually
- Minor works collectively
- Minor Heads of Maintenance
- Other Standing Charge

# MER

- The Expenditure Returns are prepared by SDOs and copies are submitted to the GE. The GE consolidates the Returns of Each SDO and prepares an Expenditure Return for the Division as a whole. The Report is sent to CWE and CDA after check by the AAOGE.
- The CWE consolidates the Expenditure Returns of all the GEs and sends a consolidated Return to CE who in turn consolidates Expenditure Return for his Command/Zone & sends it to E in C.

# Audit of MER by AAO/AOGE

- Compare with the previous month MER for the Expdr shown spent and for any new works.
- Should be supported with the Construction A/c's of all the sub-divisions.
- The Allotment amount should be checked with the Allotment of Funds received either from CE, CWE or GE.
- The total amount expended in the year should not be more than the amount allotted.
- The Amount shown tallies with that of PM.

# ***Scrutiny of MER by CDA***

- It bears the AO GE's signature.
- Expenditure reflected in MER agrees with the figures shown in P.M. for that month.
- The figures shown in Return agree with those shown in printed list of compilation.
- The expenditure incurred under each head of account is not in excess allotment made. Any excess brought to the notice of Executive.

Allocation 24202  
27 Sep 10

2010 - 2011 (Tng Contd)

**SUB HEAD E**

संरचना लेखा (सैनिक इंजीनियर सेवाएं)

भा. से.

**CONSTRUCTION ACCOUNT (MILITARY ENGINEER SERVICES)**

(सं. सं. से. विनियमपाली, पैरा 512 देखें)  
(See para 512, Regulation for the M.E.S.)

तत्त्व का निर्देश / Indication of Cost  
 प्रशासनिक अनुमोदन / Administrative Approval  
 संशोधित प्रशासनिक अनुमोदन / Revised Administrative Approval  
 तकनीकी संज्ञा / Technical Sanction

रु. / Rs.  
 प्राधिकार / Authority  
 पन्ना / Folio  
 प्रधान शीर्ष / Major Head  
 मुख्य शीर्ष / Main Head  
 उप-शीर्ष / Sub-Head  
 सेवा / Service  
 कूट सं. / Code No.

**Electric Supply Tassil**

01/761/03

जोड़े गए शीटों का विवरण / Details of Sheets Attached

तारीख / Date	आक्षेप / Remark
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	

**आवंटन / Allotment**

क्र. सं. / G.P.N.	तारीख / Date	रकम रु. / Amount Rs.	कुल रु. / Total Rs.
1	21/05/10	234.15	234.15

WE (AP) SDA P O S E  
 4th No  
 50081/14/04/ES

**देका / Contract**

रकम / Amount  
 अवधि / Period  
 करार सं. / Agreement No.  
 ठेकेदार का नाम / Name of Contractor  
 पिछले वर्षों के दौरान किया गया खर्च / Expenditure incurred during previous years in the case of work in progress  
 पिछले वर्षों के अलावा खर्च किया गया कुल खर्च / Total expenditure incurred apart from previous years

रु. / Rs.  
 अनुमति सं. / Folio No.  
 पन्ना सं. / Page No.

**समापन रिपोर्ट / Completion Report**

- (i) समापन की तारीख / Date of Completion.....
- (ii) प्रस्तुत करने की तारीख / Date of Submission of.....
- (iii) समापन रिपोर्ट भाग का / Completion Report Part A .....  
 समापन रिपोर्ट भाग ख / Completion Report Part B .....
- (iv) समापन लागत रु. / Completion Cost Rs.....

नोट :- इस पन्ने में जोड़े गए हर तक पत्रक पर सं. और ता. डालकर एस.डी.ओ. आक्षेप कर लेने से बाद में कोई पत्रक निकाला जाए तो एस.डी.ओ. निकालने को तारीख, कारण और उसके निपट आक्षेप कर देगा। परन्तु ऐसा पन्ना जिसके सभी या किसी इंदवज की तथा परीक्षा को जा चुकी में न निकाला जाएगा।

Note :- The S.D.O. will initial number and date each sheet inserted in this loto if for any subsequently withdrawn sheet.







**MONTHLY EXPDR RETURN FOR THE MONTH OF NOV 2010 : TRAINING COMMAND**

UNIT (AF) SDI & ASTE, Bangalore-37.

Sl No	Head of Account/ Name of work	Coed Head	A/A Amount	Expdr upto previous year	C/o liability as on 01 Apr 2010 CFY	Amount demanded for the financial year	Demanded at BE/PR/PRE/RE stage	Allotment as on date	Expenditure upto previous month		Expdr during the month of Nov 2010			Expenditure during the financial year 2010-11			Cumulative expr incl previous year
									PM	CP Vrs	PM	CP VR.	%age	PM	CP Vrs	% age	
	2		3	4	5	6	6	7	8	9	10	11	12	13	14	15	16
<b>MD Accn above 15 LAKHS C/O</b>		<b>917/31</b>															
(a)	Construction of married accommodation for civilian employees of IAM at Challaghatta.	"	100.77	0.72	115.00	100.00	97.00	35.10	35.00	0.10	0.00	0.00	0.00	35.00	0.10	100.00	35.82
(b)	Improvement to SMQs at MP Camp under ASTE	"	104.48	20.00	60.00	60.00	60.00	39.90	34.06	0.00	2.44	0.00	6.12	36.50	0.00	91.48	56.50
	<b>Total</b>		<b>205.25</b>	<b>20.72</b>	<b>175.00</b>	<b>160.00</b>	<b>157.00</b>	<b>75.00</b>	<b>69.06</b>	<b>0.10</b>	<b>2.44</b>	<b>0.00</b>	<b>3.25</b>	<b>71.50</b>	<b>0.10</b>	<b>95.47</b>	<b>92.32</b>
<b>MD Accn above 15 LAKHS (NEW) : 1/917/33</b>		<b>NIL</b>															
<b>OTM ACCN ABOVE 15 LAKHS C/O Works</b>		<b>917/32</b>															
(a)	Works required for extrn of TARMAC at ASTE.	"	720.04	730.92	23.00	23.00	0.00	48.00	47.76	0.00	0.00	0.00	0.00	47.76	0.00	99.50	778.68
(b)	Provn of separate battery charging room at ASTE	"	82.81	55.27	21.00	21.00	13.00	21.00	15.79	0.00	0.00	0.00	0.00	15.79	0.00	75.19	71.06
(c)	Provn of six bedded SMC for HAL based units under IAM.	"	211.87	144.00	31.00	31.00	0.00	53.00	18.76	0.00	0.00	0.00	0.00	18.76	0.00	35.40	162.76
(d)	Construction of over head tank at IAM	"	46.53	1.09	45.00	45.00	44.71	20.11	4.78	0.00	0.00	0.00	0.00	4.78	0.00	23.77	5.87
(e)	Provn of drains/culverts at various locations of SDI	"	29.37	31.49	1.50	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31.49
(f)	Replacement of hanger roof with galvolumin sheets and certain special repairs works at bldgs No 10 & 11	"	166.31	165.00	8.00	8.00	0.00	14.00	14.00	0.00	0.00	0.00	0.00	14.00	0.00	100.00	179.00
(g)	Provn of electronic meters in lieu of conventional type electric meters at Akash Vihar, MP Camp & ASTE.	"	43.07	20.19	2.19	2.19	0.00	2.35	2.35	0.00	0.00	0.00	0.00	2.35	0.00	100.00	22.54
(h)	Provn of addl acrn for AF School at MP Camp under ASTE	"	57.86	0.75	60.00	60.00	47.86	50.00	0.02	0.00	0.00	0.00	0.00	0.02	0.00	0.04	0.77
(j)	Work services for provn of road alongwith boundary wall at Akash Vihar	"	14.67	9.08	1.80	1.80	0.00	1.55	1.55	0.00	0.00	0.00	0.00	1.55	0.00	100.00	10.63
(k)	Provn of automatic power factor improvement panels and SRs to manual capacitor bank at SDI.	"	20.00	7.50	7.50	7.50	10.00	7.50	6.40	0.00	0.00	0.00	0.00	6.40	0.00	85.33	13.90
(l)	Provision of security wall around Vishwa Vihar at ASTE	"	16.39	10.00	4.00	4.00	1.50	4.14	4.14	0.00	0.00	0.00	0.00	4.14	0.00	100.00	14.14
(m)	Works for Construction of additional hanger at 416 AF SIn ASTE	"	2486.02	0.46	2500.00	1000.00	1500.00	575.07	0.16	0.00	0.00	0.00	0.00	0.16	0.00	58.67	0.52
(n)	Provn of cubicles in Commandant Secretariat, Orderly Room, Training Wing, Accts Sec and Tech Wing at IAM	"	15.11	6.00	10.00	10.00	10.50	10.00	5.75	0.00	0.00	0.00	0.00	5.75	0.00	57.50	11.75
	<b>Total</b>		<b>3910.05</b>	<b>1181.75</b>	<b>2714.99</b>	<b>1213.49</b>	<b>1628.57</b>	<b>806.72</b>	<b>121.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>121.46</b>	<b>0.00</b>	<b>15.06</b>	<b>1303.21</b>

Sl No	Head of Account/ Name of work	Coad Head	A/A Amount	Expr upto previous year	C/o liability as on 01 Apr 2010 CFY	Amount demanded for the financial year	Demanded at BE/PR/ PRE/RE stage	Allotment as on date	Expenditure upto previous month		Expdr during the month of Nov 2010			Expenditure during the financial year 2010-11			Cumulative expr incl previous year
									PM	CP Vrs	PM	CP VR.	%age	PM	CP Vrs	% age	

<b>OTM ACCN ABOVE 15 LAKHS (New)</b>		<b>917/34</b>															
(a)	Provn of security wall and retaining wall near MAPSMQ at Akash Vihar Camp of ASTE	"	19.67	0.00	0.00	0.00	0.00	5.00	<b>0.22</b>	0.00	<b>4.50</b>	0.00	0.00	<b>4.72</b>	0.00	94.40	4.72
(b)	Provn of Offrs Mess and single offrs accn for IAM and SDI, Bangalore	"	809.28	0.00	0.00	0.00	0.00	10.00	<b>0.00</b>	0.00	<b>0.75</b>	0.00	0.00	<b>0.75</b>	0.00	7.50	0.75
(c)	Addn/altn to Sri Nagesh Auditorium for extension of seating capacity and A/C at IAM, IAF Bangalore.	"	33.59	0.00	0.00	0.00	0.00	5.00	<b>0.10</b>	0.00	<b>0.00</b>	0.00	0.00	<b>0.10</b>	0.00	2.00	0.10
(d)	Provn of Bore Wells at domestic camps and technical area of ASTE	"	48.21	0.00	0.00	0.00	0.00	10.00	<b>0.00</b>	0.00	<b>0.00</b>	0.00	0.00	<b>0.00</b>	0.00	0.00	0.00
<b>Total</b>			<b>910.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30.00</b>	<b>0.32</b>	<b>0.00</b>	<b>5.25</b>	<b>0.00</b>	0.00	<b>5.57</b>	<b>0.00</b>	<b>18.57</b>	<b>5.57</b>

<b>OTM ACCN - 02 to 15 Lakhs C/O</b>		<b>917/32</b>															
(a)	Provn of single living accn for guards alongwith toilet at ASTE	"	7.53	4.13	3.50	3.50	0.00	3.66	<b>2.25</b>	0.00	<b>1.41</b>	0.00	38.52	<b>3.66</b>	0.00	100.00	7.79
(b)	Addn/altn to works for IMMOLS implementation at IAM	"	4.45	2.82	2.05	2.05	0.00	3.51	<b>2.00</b>	0.00	<b>1.51</b>	0.00	0.00	<b>3.51</b>	0.00	100.00	6.33
(c)	Provn of toilet and certain misc. works at SDI (AF)	"	7.40	6.82	1.20	1.20	1.00	0.86	<b>0.86</b>	0.00	<b>0.00</b>	0.00	0.00	<b>0.86</b>	0.00	100.00	7.68
(d)	Provn of one feeder pillar box and connected works at SDI(AF)	"	4.72	3.50	1.50	1.50	0.50	1.01	<b>1.01</b>	0.00	<b>0.00</b>	0.00	0.00	<b>1.01</b>	0.00	100.00	4.51
(e)	Works services for certain additions/Altn & reflowing works in the Officers Mess at ASTE	"	8.85	4.39	4.50	4.50	3.85	4.94	<b>4.94</b>	0.00	<b>0.00</b>	0.00	0.00	<b>4.94</b>	0.00	100.00	9.33
(f)	Works services for certain additions/Altn to Bldg No P/20 at Officers Mess Complex at	"	4.93	2.38	2.60	2.60	1.93	1.90	<b>1.90</b>	0.00	<b>0.00</b>	0.00	0.00	<b>1.90</b>	0.00	100.00	4.28
(g)	Provn of stand by power supply to hangers No. 10 & 11 at ASTE	"	7.39	2.75	3.00	3.00	3.50	3.19	<b>2.98</b>	0.21	<b>0.00</b>	0.00	0.00	<b>2.98</b>	0.21	100.00	5.94
(h)	Addn/altn to Bldg No T/03 for aircrew transit room at IAM	"	14.14	0.07	15.00	15.00	0.00	15.00	<b>10.04</b>	0.00	<b>0.46</b>	0.00	3.07	<b>10.50</b>	0.00	70.00	10.57
(j)	Construction of bar counter and modification of 03 toilets at candidate mess at IAM	"	7.04	0.05	7.50	7.50	0.00	7.50	<b>1.07</b>	0.00	<b>0.00</b>	0.00	0.00	<b>1.07</b>	0.00	14.27	1.12
(k)	Renovation of cafeteria at IAM	"	14.41	0.10	12.50	12.50	0.00	12.50	<b>9.55</b>	0.00	<b>-1.27</b>	0.00	-10.16	<b>8.28</b>	0.00	66.24	8.38
(l)	Addn/altn to Bldg No P-22 at IAM	"	14.95	0.09	15.00	15.00	0.00	14.28	<b>12.25</b>	0.00	<b>0.00</b>	0.00	0.00	<b>12.25</b>	0.00	85.78	12.34
<b>Total</b>			<b>95.81</b>	<b>27.10</b>	<b>68.35</b>	<b>68.35</b>	<b>10.78</b>	<b>68.35</b>	<b>48.85</b>	<b>0.21</b>	<b>2.11</b>	<b>0.00</b>	<b>3.09</b>	<b>50.96</b>	<b>0.21</b>	<b>74.86</b>	<b>78.27</b>

<b>OTM ACCN - 02 to 15 Lakhs (NEW)</b>		<b>917/34</b>															
(a)	Provn of poly carbonate sheet roofing over the existing structure and connected works at the annexe of Offrs Mess at ASTE	"	5.13	0.00	0.00	0.00	0.00	3.00	<b>3.00</b>	0.00	<b>2.61</b>	0.00	87.00	<b>5.61</b>	0.00	187.00	5.61
(b)	Work services for provn of energy audit at ASTE and its domestic camp at ASTE.	"	2.21	0.00	0.00	0.00	0.00	1.30	<b>0.00</b>	0.00	<b>0.00</b>	0.00	0.00	<b>0.00</b>	0.00	0.00	0.00
(c)	Work services for provn of certain B/R and E/M works services at Est Lgs Sec of ASTE	"	13.79	0.00	0.00	0.00	0.00	8.30	<b>0.04</b>	0.00	<b>0.00</b>	0.00	0.00	<b>0.04</b>	0.00	0.48	0.04
(d)	Work services for provn of playground and connected wks at AV Camp of ASTE	"	6.44	0.00	0.00	0.00	0.00	3.90	<b>0.02</b>	0.00	<b>0.00</b>	0.00	0.00	<b>0.02</b>	0.00	0.51	0.02
(e)	Work services for constrn of second telemetry platform on terrace of ASTE Telemetry bldg at ASTE	"	5.93	0.00	0.00	0.00	0.00	3.50	<b>0.02</b>	0.00	<b>0.00</b>	0.00	0.00	<b>0.02</b>	0.00	0.57	0.02





Sl. No	Head of Account/ Name of work	Coad Head	A/A Amount	Expdr upto previous year	C/o liability as on 01 Apr 2010 CFY	Amount demanded for the financial year	Demanded at BE/PR/PRE/RE stage	Allotment as on date	Expenditure upto previous month		Expdr during the month of Nov 2010			Expenditure during the financial year 2010-11			Cumulative expr incl previous year
									PM	CP Vrs	PM	CP VR.	%age	PM	CP Vrs	% age	
10	<b>SPECIAL REPAIRS B/R C/O Works</b>	<b>760/07</b>															
	(a) SRs to Tradesmen shop at MP Camp.	"	11.01	9.21	0.70	0.70	0.00	0.74	<b>0.74</b>	0.00	<b>0.00</b>	0.00	0.00	<b>0.74</b>	0.00	100.00	9.95
	(b) SRs to SNCOs living-in acqn at MP Camp	"	16.77	0.01	16.00	16.00	6.77	10.00	<b>10.00</b>	0.00	<b>0.00</b>	0.00	0.00	<b>10.00</b>	0.00	100.00	10.01
	(c) Special repair/replacement of centrifuge ceiling at IAM	"	9.92	4.75	3.50	3.50	2.92	2.65	<b>2.65</b>	0.00	<b>1.02</b>	0.00	38.49	<b>3.67</b>	0.00	138.49	8.42
	(d) Special repairs to library to improve the facilities at IAM	"	14.88	10.00	4.50	4.50	4.88	0.00	<b>0.00</b>	0.00	<b>0.00</b>	0.00	0.00	<b>0.00</b>	0.00	0.00	10.00
	(e) Special repairs to joint filling and hard standing and taxi track at ASTE	"	45.30	16.55	20.50	20.50	45.00	0.11	<b>0.10</b>	0.00	<b>0.00</b>	0.00	0.00	<b>0.10</b>	0.00	90.91	16.65
	(f) Spl Rep to main entrance gate at SDI, AF	"	10.62	0.05	11.50	11.50	5.00	10.00	<b>7.40</b>	0.00	<b>2.60</b>	0.00	0.00	<b>10.00</b>	0.00	0.00	10.05
	<b>Total =</b>		<b>108.50</b>	<b>40.57</b>	<b>56.70</b>	<b>56.70</b>	<b>64.57</b>	<b>23.50</b>	<b>20.89</b>	<b>0.00</b>	<b>3.62</b>	<b>0.00</b>	<b>15.40</b>	<b>24.51</b>	<b>0.00</b>	<b>104.30</b>	<b>65.08</b>
11	<b>SPECIAL REPAIRS B/R (NEW)</b>	<b>760/07</b>															
	(a) Spl repairs to roof of certain bldgs (P-11A, 11B & P-6) at ASTE.	"	14.42	0.00	0.00	0.00	0.00	8.70	<b>0.04</b>	0.00	<b>7.44</b>	0.00	0.00	<b>7.48</b>	0.00	85.98	7.48
	(b) Spl repairs to Garbage Bins alongwith Grills at Akash Vihar Camp & MP Camp of ASTE.	"	6.26	0.00	0.00	0.00	0.00	3.70	<b>0.02</b>	0.00	<b>2.75</b>	0.00	0.00	<b>2.77</b>	0.00	74.86	2.77
	(c) Special repairs to water proofing roof treatment to certain bldgs at Akash Vihar Camp of ASTE.	"	11.17	0.00	0.00	0.00	0.00	6.70	<b>0.04</b>	0.00	<b>0.00</b>	0.00	0.00	<b>0.04</b>	0.00	0.60	0.04
	(d) Special repairs to roof treatment at Hanger No 10 (Annexe) at ASTE.	"	7.28	0.00	0.00	0.00	0.00	4.30	<b>0.02</b>	0.00	<b>0.00</b>	0.00	0.00	<b>0.02</b>	0.00	0.47	0.02
	(e) Spl repairs to Entire sewage lines at IAM	"	14.45	0.00	0.00	0.00	0.00	8.70	<b>0.33</b>	0.00	<b>0.00</b>	0.00	0.00	<b>0.33</b>	0.00	3.79	0.33
	(f) Furniture & works station for AWACS MSF at SDI, AF	"	5.78	0.00	0.00	0.00	0.00	3.50	<b>0.00</b>	0.00	<b>0.00</b>	0.00	0.00	<b>0.00</b>	0.00	0.00	0.00
	(g) Special Repairs to U/G Sump at Akash Vihar camp of ASTE	"	5.78	0.00	0.00	0.00	0.00	3.50	<b>0.00</b>	0.00	<b>0.00</b>	0.00	0.00	<b>0.00</b>	0.00	0.00	0.00
	(h) Special repairs to certain bldgs at MP Camp of ASTE.	"	10.00	0.00	0.00	0.00	0.00	6.00	<b>0.03</b>	0.00	<b>0.00</b>	0.00	0.00	<b>0.03</b>	0.00	0.50	0.03
	(i) Special repairs/replacement of existing floor in corridors at SDI.	"	14.99	0.00	0.00	0.00	0.00	9.00	<b>0.03</b>	0.00	<b>0.00</b>	0.00	0.00	<b>0.03</b>	0.00	0.33	0.03
	(k) Spl repairs to CSE's Conf Hall at SDI.	"	3.94	0.00	0.00	0.00	0.00	2.70	<b>0.03</b>	0.00	<b>0.00</b>	0.00	0.00	<b>0.03</b>	0.00	1.11	0.03
	(l) Special repairs/replacement of existing wooden doors of LAB with automatic shutters at SDI	"	4.20	0.00	0.00	0.00	0.00	2.50	<b>0.00</b>	0.00	<b>0.00</b>	0.00	0.00	<b>0.00</b>	0.00	0.00	0.00
	(m) Special repairs to CSE's Office at SDI (AF).	"	3.00	0.00	0.00	0.00	0.00	2.10	<b>0.00</b>	0.00	<b>0.00</b>	0.00	0.00	<b>0.00</b>	0.00	0.00	0.00
	(n) Special repairs and renovation of 04 toilets (Conference Hall, C Adm O, SLO and SMD Lab) at SDI (AF).	"	3.29	0.00	0.00	0.00	0.00	2.30	<b>0.00</b>	0.00	<b>0.00</b>	0.00	0.00	<b>0.00</b>	0.00	0.00	0.00
	(o) Special repairs/replacement of wooden windows of Labs in the ground floor with alumn framed glass windows at SDI, AF.	"	5.94	0.00	0.00	0.00	0.00	3.50	<b>0.00</b>	0.00	<b>0.00</b>	0.00	0.00	<b>0.00</b>	0.00	0.00	0.00
	(p) Special repairs to certain toilets at IAM (IAF) Bangalore.	"	1.00	0.00	0.00	0.00	0.00	3.00	<b>0.00</b>	0.00	<b>0.00</b>	0.00	0.00	<b>0.00</b>	0.00	0.00	0.00
	(q) Special repairs to Roof treatment in Bldg No P/23, T/02 & T/03 at IAM	"	4.02	0.00	0.00	0.00	0.00	1.00	<b>0.00</b>	0.00	<b>0.00</b>	0.00	0.00	<b>0.00</b>	0.00	0.00	0.00
	(r) Special repairs to the Floor of SU-30 Lab (Bldg No P/33) at SDI	"	4.53	0.00	0.00	0.00	0.00	1.00	<b>0.00</b>	0.00	<b>0.00</b>	0.00	0.00	<b>0.00</b>	0.00	0.00	0.00
	<b>Total =</b>		<b>120.05</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>72.20</b>	<b>0.54</b>	<b>0.00</b>	<b>10.19</b>	<b>0.00</b>	<b>0.00</b>	<b>10.73</b>	<b>0.00</b>	<b>14.86</b>	<b>10.73</b>

Sl No	Head of Account/ Name of work	Coed Head	A/A Amount	Expdr upto previous year	C/o liability as on 01 Apr 2010 CFY	Amount demanded for the financial year	Demanded at BE/PR/ PRE/RE stage	Allotment as on date	Expenditure upto previous month		Expdr during the month of Nov 2010			Expenditure during the financial year 2010-11			Cumulative expr incl previous year
									PM	CP Vrs	PM	CP VR.	%age	PM	CP Vrs	% age	

2 <b>SPL REPAIRS E/M (C/O)</b> <span style="float: right;"><b>761/07</b></span>																	
(a)	Special repair/replacement of LT Panels at ASTE tech. area.	"	25.98	15.50	4.00	4.00	11.00	3.00	3.10	0.00	0.00	0.00	0.00	3.10	0.00	103.33	18.60
(b)	Special repairs/replacement of existing wiring at Candidate Mess and bldg No. P/36 at Offrs enclave at IAM	"	11.02	8.08	4.00	4.00	5.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.08
(c)	Special repairs for reviving the bore well and connected works at SDI (AF)	"	11.08	5.53	6.50	6.50	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.53
(d)	Spl Reps/Replacement of 10 TR package type centralized AC Plant installed at telemetry Bldg	"	5.58	3.00	1.25	1.25	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00
(e)	Spl Rep/ Replacement of cooling appliances declared BER at IAM.	"	5.46	1.44	4.50	4.50	2.46	2.14	3.39	0.01	0.00	0.00	0.00	3.39	0.01	158.88	4.84
(f)	Spl Rep / Replacement of cooling appliance at ASTE	"	9.52	2.09	8.40	8.40	2.52	8.16	8.16	0.01	0.00	0.00	0.00	8.16	0.01	100.12	10.26
(g)	Replacement of unserviceable SMF batteries Qty-02 UPS systems installed at AFTPS at ASTE	"	1.85	0.01	1.95	1.95	0.00	1.70	1.70	0.00	0.00	0.00	0.00	1.70	0.00	100.00	1.71
<b>Total =</b>			<b>70.49</b>	<b>35.65</b>	<b>30.60</b>	<b>30.60</b>	<b>28.48</b>	<b>15.00</b>	<b>16.35</b>	<b>0.02</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16.35</b>	<b>0.02</b>	<b>109.13</b>	<b>52.02</b>

3 <b>SPL REPAIRS E/M (NEW)</b> <span style="float: right;"><b>761/07</b></span>																	
(a)	Special repairs to EOT crane (5 Ton capacity) installed at Hanger 11 of ASTE.	"	16.93	0.00	0.00	0.00	0.00	10.10	0.25	0.00	0.00	0.00	0.00	0.25	0.00	2.48	0.25
(b)	Special repairs/replacement of existing wiring in block No P-34, P-35 and P-37 of IAMOE at IAM	"	19.91	0.00	0.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(c)	Special repairs/replacement of street light UG cable and connected works at IAM	"	7.98	0.00	0.00	0.00	0.00	4.80	0.05	0.00	0.00	0.00	0.00	0.05	0.00	1.04	0.05
(d)	Special repairs/replacement of BER LT Panels & MF Panels at ASTE (AF).	"	10.26	0.00	0.00	0.00	0.00	6.10	0.10	0.00	0.00	0.00	0.00	0.10	0.00	1.64	0.10
(e)	Special repairs to passenger lifts installed at Block Nos P-5, P-6 & P-25 of ASTE Offrs Enclave.	"	13.27	0.00	0.00	0.00	0.00	8.00	0.10	0.00	0.00	0.00	0.00	0.10	0.00	1.25	0.10
(f)	Special repairs for the Fire Alarm System at SDI, AD.	"	6.88	0.00	0.00	0.00	0.00	4.10	0.03	0.00	0.00	0.00	0.00	0.03	0.00	0.73	0.03
(g)	Replacement of BER Split Acs with Ductable/Split Acs and connected works at SDI, AF.	"	14.88	0.00	0.00	0.00	0.00	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(o)	Special repairs to sewage treatment plant at Vishwa Vihar under ASTE (AF)	"	35.12	0.00	0.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total =</b>			<b>90.11</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>56.10</b>	<b>0.53</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.53</b>	<b>0.00</b>	<b>0.94</b>	<b>0.53</b>

<b>SUB HEAD 'D' BLDG &amp; COMM</b>																	
(a)	Maint of Bldg & Comm Pt/Ty	760/1&2		169.06	0.00	0.00	204.60	141.47	56.21	0.44	18.64	0.00	13.18	74.85	0.44	53.22	0.00
(b)	Air field	760/04		7.25	0.00	0.00	10.00	10.00	3.28	0.00	0.00	0.00	0.00	3.28	0.00	32.80	0.00
(c)	Roads	760/05		20.00	0.00	0.00	18.00	7.28	2.67	0.04	0.00	0.00	0.00	2.67	0.04	37.23	0.00
(d)	Furniture	760/06		23.31	0.00	0.00	53.13	35.73	4.08	0.00	0.00	0.00	0.00	4.08	0.00	11.42	0.00
(e)	Misc	760/30		29.48	0.00	0.00	32.00	24.17	5.00	0.00	4.03	0.00	16.67	9.03	0.00	37.36	0.00
(f)	Wages	760/35		38.87	0.00	0.00	35.00	29.26	18.83	0.00	3.00	0.00	10.25	21.83	0.00	74.61	0.00
<b>Total =</b>				<b>287.97</b>	<b>0.00</b>	<b>0.00</b>	<b>352.73</b>	<b>247.91</b>	<b>90.07</b>	<b>0.48</b>	<b>25.67</b>	<b>0.00</b>	<b>10.35</b>	<b>115.74</b>	<b>0.48</b>	<b>46.88</b>	<b>0.00</b>



Sl No	Head of Account/ Name of work	Coad Head	A/A Amount	Expdr upto previous year	C/o liability as on 01 Apr 2010 CFY	Amount demanded for the financial year	Demanded at BE/PR/ PRE/RE stage	Allotment as on date	Expenditure upto previous month			Expdr during the month of Nov 2010			Expenditure during the financial year 2010-11			Cumulative expr incl previous year	
									PM	CP Vrs		PM	CP VR.	%age	PM	CP Vrs	% age		
<b>15 SUB HEAD 'E' : M &amp; O INSTLNS</b>																			
(a)	Water supply tariff	761/01		144.71	0.00	0.00	220.00	194.11	82.63	0.00	16.41	0.00	8.45	99.04	0.00	51.02	0.00		
(b)	Water supply Maint/Repairs	761/09		12.00	0.00	0.00	28.00	22.34	9.91	0.00	0.32	0.00	1.43	10.23	0.00	45.79	0.00		
(c)	Elect supply tariff	761/03		268.22	0.00	0.00	275.00	242.02	171.44	0.00	34.83	0.00	14.39	206.27	0.00	85.23	0.00		
(d)	Elect supply maint/repair	761/05		20.87	0.00	0.00	28.00	33.01	13.48	0.00	0.50	0.00	1.51	13.98	0.00	42.35	0.00		
(e)	Refrigeration & AC	761/06		7.23	0.00	0.00	13.20	12.10	5.54	0.00	0.00	0.00	0.00	5.54	0.00	45.79	0.00		
(f)	Miscellaneous	761/08		13.62	0.00	0.00	18.50	13.65	6.24	0.00	0.85	0.00	6.23	7.09	0.00	51.94	0.00		
(g)	Wages	761/15		151.35	0.00	0.00	105.00	94.88	80.09	0.00	9.98	0.00	10.52	90.07	0.00	94.93	0.00		
<b>Total =</b>						<b>618.00</b>	<b>0.00</b>	<b>0.00</b>	<b>687.70</b>	<b>612.11</b>	<b>369.33</b>	<b>0.00</b>	<b>62.89</b>	<b>0.00</b>	<b>10.27</b>	<b>432.22</b>	<b>0.00</b>	<b>70.61</b>	<b>0.00</b>
<b>16 MAJOR HEAD 2078 MINOR HEAD 105 SUB</b>																			
(a)	Passage & conveyance of MES Estt.	737/01		2.86	0.00	1.00	3.00	3.00	1.97	0.00	0.00	0.00	0.00	1.97	0.00	65.67	0.00		
<b>Total =</b>						<b>2.86</b>	<b>0.00</b>	<b>1.00</b>	<b>3.00</b>	<b>3.00</b>	<b>1.97</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.97</b>	<b>0.00</b>	<b>65.67</b>	<b>0.00</b>	
<b>17 MAJOR HEAD 2078 MINOR HEAD 800 (S)</b>																			
(a)	Misc expdr of MES Estt	799/01		1.15	0.00	0.00	3.00	2.00	1.89	0.00	0.11	0.00	5.50	2.00	0.00	100.00	0.00		
(b)	Printing & Stationery	799/02		0.40	0.00	0.00	1.00	1.00	0.51	0.00	0.12	0.00	12.00	0.63	0.00	63.00	0.00		
(c)	Telephone	799/03		0.41	0.00	0.00	0.80	0.80	0.21	0.00	0.00	0.00	0.00	0.21	0.00	26.25	0.00		
<b>Total =</b>						<b>1.96</b>	<b>0.00</b>	<b>0.00</b>	<b>4.80</b>	<b>3.80</b>	<b>2.61</b>	<b>0.00</b>	<b>0.23</b>	<b>0.00</b>	<b>6.05</b>	<b>2.84</b>	<b>0.00</b>	<b>74.74</b>	<b>0.00</b>
<b>18 MAJOR HEAD 2078 MINOR HEAD 104 (F) P&amp;A CIV STAFF</b>																			
(a)	Officers	728/01		19.87	0.00	0.00	35.00	35.00	12.72	0.00	1.76	0.00	5.03	14.48	0.00	41.37	0.00		
(b)	Others (Subordinates)	728/02		86.75	0.00	0.00	85.00	85.00	48.87	0.00	6.51	0.00	7.66	55.38	0.00	65.15	0.00		
(c)	Medical expenditure :	728/06		2.97	0.00	0.00	3.00	3.00	1.39	0.00	0.00	0.00	0.00	1.39	0.00	46.33	0.00		
<b>Total =</b>						<b>109.59</b>	<b>0.00</b>	<b>0.00</b>	<b>123.00</b>	<b>123.00</b>	<b>62.98</b>	<b>0.00</b>	<b>8.27</b>	<b>0.00</b>	<b>6.72</b>	<b>71.25</b>	<b>0.00</b>	<b>57.93</b>	<b>0.00</b>
<b>19 SUB HEAD B Major head head 2078 Minor</b>																			
(a)	New supply of T&P (OTV)	765/01		0.00	0.00	0.00	3.00	2.00	1.05	0.00	0.00	0.00	0.00	1.05	0.00	52.50	0.00		
(b)	New supply of vehicles	765/02		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
(c)	Repairs/renewals	765/03		2.50	0.00	0.00	3.00	3.00	0.22	0.00	0.39	0.00	13.00	0.61	0.00	20.33	0.00		
(d)	Repairs to vehicles	765/04		2.06	0.00	0.00	3.50	3.50	1.12	0.00	0.15	0.00	4.29	1.27	0.00	36.29	0.00		
<b>Total =</b>						<b>4.56</b>	<b>0.00</b>	<b>0.00</b>	<b>9.50</b>	<b>8.50</b>	<b>2.39</b>	<b>0.00</b>	<b>0.54</b>	<b>0.00</b>	<b>6.35</b>	<b>2.93</b>	<b>0.00</b>	<b>34.47</b>	<b>0.00</b>
<b>Trq/Courses</b>																			
		1/565/19		0.20	0.00	0.00	0.25	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total =</b>						<b>0.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.25</b>	<b>0.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



Sl No	Head of Account/ Name of work	A/A amount	Expendr upto previous years	C/o Liability as on 01 Apr 2009 CFA	Funds demanded at BE/PR/PRE /RE stage	Allotment as on date	Actual expenditure upto previous month		Actual expdr during the month 14/2010			Cumulative expdr during the FY 2009-10			Cumulative expdr including previous years
							PM	CP Vrs	PM	CP VR.	% age	PM	CP Vrs	%age	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	<b>OTM ACCN BELOW 16 lakhs C/o : 917/32</b>														
	(a) Provn of office accn for 1st floor of HQ bldg at 26 ED, AF.	11.98	3.26	8.78	9.88	9.72	9.72	0.00	0.00	0.00	0.00	9.72	0.00	100.00	12.98
	(b) Provn of additional garages for MT Section at 26 ED, AF.	15.823	0.01	9.82	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01
	(c) Addn/altn to Depot conference Hall at 26 ED(AF)	9.89	0.24	8.50	9.65	9.36	8.15	1.21	0.00	0.00	0.00	8.15	1.21	100.00	9.60
	(d) Addn/altn to Main gate & Security section at 26 ED(AF)	11.60	0.01	11.59	11.00	6.00	6.00	0.00	0.00	0.00	0.00	6.00	0.00	100.00	6.01
	(e) Provn of accn for storing stationary/forms, GD Eqpt, Sports Eqpt & Furniture at 26 ED, AF.	9.25	9.99	0.40	0.00	0.34	0.34	0.00	0.00	0.00	0.00	0.34	0.00	100.00	10.33
	Total =	49.29	3.52	38.67	35.53	25.42	24.21	1.21	0.00	0.00	0.00	24.21	1.21	100.00	28.94
2	<b>OTM ACCN BELOW 16 lakhs (NEW) Works : 917/34</b>														
	(a) Provn of Underground Drainage from MGR to Storm Water Drain at 26 E (AF)	4.97	0.00	0.00	1.00	2.74	2.74	0.00	0.00	0.00	0.00	2.74	0.00	100.00	2.74
	(b) Provn of Lighting protection to bldg and installations at 26 ED, AF	4.45	0.00	0.00	4.00	0.03	0.03	0.00	0.00	0.00	0.00	0.03	0.00	100.00	0.03
	(c) Provn of computer furniture (computer Tabela & Computer Chairs) at 26 ED	6.97	0.00	0.00	0.00	0.23	0.23	0.00	0.00	0.00	0.00	0.23	0.00	100.00	0.23
	Total =	16.39	0.00	0.00	5.00	3.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	100.00	3.00
3	<b>OTM ACCN Above 16 lakhs (C/O) : 917/32</b>														
	(a) Extension of existing armoury at 26 ED (AF)	24.11	1.52	21.02	21.02	15.93	15.68	0.26	0.00	0.00	0.00	15.68	0.26	100.00	17.45
	Total =	24.11	1.52	21.02	21.02	15.93	15.68	0.26	0.00	0.00	0.00	15.68	0.26	100.00	12.98
4	<b>OTM ACCN Above 16 lakhs (NEW) : 917/34</b>														
	(a) Construction of stores technical at 26 ED (AF)	106.93	0.00	106.93	0.50	0.15	0.15	0.00	0.00	0.00	0.00	0.15	0.00	100.00	0.15
	(b) Addn/altn to Office area of storage shed at 26 ED, AF	48.65	0.00	0.00	0.00	5.00	0.06	0.00	0.00	0.00	0.00	0.06	0.00	1.20	0.06
	(c) Construction of transit lounge at 26 ED, AF	367.19	0.00	0.00	0.00	0.05	0.05	0.00	0.00	0.00	0.00	0.05	0.00	100.00	0.05
	Total =	48.65	0.00	0.00	0.00	5.20	0.26	0.00	0.00	0.00	0.00	0.26	0.00	5.00	0.26
5	<b>REVENUE WORKS C/O : 766/02</b>														
	(a) Provn of "Y" shape angle with spiral barbed wire fencing to perimeter wall at 26 ED.	1.74	1.40	0.44	0.54	0.54	0.54	0.00	0.00	0.00	0.00	0.54	0.00	100.00	1.94
	(b) Addn/altn to IMMOLS Server room at 26 ED	1.30	1.04	0.28	0.35	0.35	0.35	0.00	0.00	0.00	0.00	0.35	0.00	100.00	1.39
	(c) Provn of electrically operated barrier at Main Guard room at 26 ED	1.99	1.45	0.01	0.05	0.29	0.29	0.00	0.00	0.00	0.00	0.29	0.00	100.00	1.74
	(d) Provn of qty 30 Pedestal Fans at 26 ED.	1.99	1.35	0.64	0.50	0.50	0.50	0.00	0.00	0.00	0.00	0.50	0.00	100.00	1.85
	(e) Provn of computer chairs for work station at 26 ED.	1.98	0.01	1.97	1.92	1.95	1.95	0.00	0.00	0.00	0.00	1.95	0.00	100.00	1.96
	(f) Provn of Earthing PIT for IMMOLS, EPABX and MDF to 26 ED	1.99	1.35	1.50	0.48	0.48	0.48	0.00	0.00	0.00	0.00	0.48	0.00	100.00	1.83
	(h) Provn of MT Drivers Standby and Change Room at 26 ED, AF	1.84	1.99	0.17	0.00	0.17	0.17	0.00	0.00	0.00	0.00	0.17	0.00	100.00	2.16
	Total =	12.83	8.59	4.99	3.84	4.28	4.28	0.00	0.00	0.00	0.00	4.28	0.00	100.00	12.87
6	<b>REVENUE WORKS (NEW): 766/02</b>														
	(a) Addn/Altn to Existing out door feeder pillar box and connected works at 26 ED, AF	1.07	0.00	0.00	0.80	0.80	0.80	0.00	0.00	0.00	0.00	0.80	0.00	100.00	0.80
	(b) Provn of AMF Panel for existing 62.5 KVA DG Set at 26 ED, AF	1.91	0.00	0.00	1.50	1.50	1.50	0.00	0.00	0.00	0.00	1.50	0.00	100.00	1.50
	(c) Replacement of MT outer gate at 26 ED, AF Bangalore	1.64	0.00	0.00	1.30	1.30	1.06	0.00	0.00	0.00	0.00	1.06	0.00	81.54	1.06
	(d) Provn of Almirah Large Steel with Shelves at 26 ED, AF	1.93	0.00	0.00	0.00	0.60	0.01	0.00	0.00	0.00	0.00	0.01	0.00	1.67	0.01
	Total =	6.55	0.00	0.00	3.60	4.20	3.37	0.00	0.00	0.00	0.00	3.37	0.00	100.00	3.37
7	<b>SPECIAL REPAIRS B/R (C/O) : 760/07</b>														
	(a) Spl repairs to storage sheds in Bldg No. 391/1, 393/3, 393/5, P/125 & P/140 at 26 ED (AF)	34.17	0.01	34.18	26.42	30.00	24.51	0.00	0.00	0.00	0.00	24.51	0.00	81.70	24.52
	Total =	34.17	0.01	34.18	26.42	30.00	24.51	0.00	0.00	0.00	0.00	24.51	0.00	81.70	24.52



Sl No	Head of Account/ Name of work	A/A amount	Expdr upto previous years	C/o Liability as on 01 Apr 2009 CFA	Funds demanded at BE/PR/PRE /RE stage	Allotment as on date Page 4	Actual expenditure upto previous month			Actual expdr during the month 13/2010			Cumulative expdr during the FY 2009-10			Cumulative expdr including previous years
							PM	CP Vrs	% age	PM	CP VR.	% age	PM	CP Vrs	%age	
8	<b>SPL REPAIRS B/R NEW : 760/07 - NIL</b>															
9	<b>SPECIAL REPAIRS E/M (c/o) 01/761/07</b>															
	(a) SR to replacement of cooling appliances declared BER at 26 ED AF	1.99	0.01	1.98	2.01	1.86	0.65	1.21	0.00	0.00	0.00	0.65	1.21	100.00	1.87	
	(b) SR to replacement electrical wiring in HQ Bldg No. 345 at 26 ED (AF)	13.33	0.02	13.32	10.00	13.14	12.80	0.00	0.00	0.00	0.00	12.80	0.00	97.41	12.82	
	<b>Total =</b>	<b>15.32</b>	<b>0.03</b>	<b>15.30</b>	<b>12.01</b>	<b>15.00</b>	<b>13.45</b>	<b>1.21</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13.45</b>	<b>1.21</b>	<b>97.73</b>	<b>14.69</b>	
10	<b>SPECIAL REPAIRS E/M (NEW) 01/761/07 - NIL -</b>															
11	<b>SUB HEAD 'B'</b>															
12	<b>MINOR WORKS : 1/767/00</b>															
	<b>Total =</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8.00</b>	<b>0.00</b>	<b>100.00</b>	<b>8.00</b>	
13	<b>MAINT OF BUILDING &amp; COMMUNICATIONS</b>															
	(a) Maint of Bldgs & Commn	760/01	10.46	0.00	12.62	12.62	11.23	1.39	0.00	0.00	0.00	11.23	1.39	100.00	23.08	
	(b) Airfield	760/04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	(c) Roads	760/05	3.79	0.00	4.40	4.40	4.40	0.00	0.00	0.00	0.00	4.40	0.00	100.00	8.19	
	(d) Furniture	760/06	3.71	0.00	10.45	10.91	4.06	0.00	0.00	0.00	0.00	4.06	0.00	37.21	7.77	
	(e) Miscellaneous	760/30	2.10	0.00	1.50	5.11	5.11	0.00	0.00	0.00	0.00	5.11	0.00	100.00	7.21	
	(f) Wages	760/35	9.04	0.00	10.00	9.90	8.65	0.00	0.00	0.00	0.00	8.65	0.00	87.37	17.69	
	<b>Total =</b>	<b>29.10</b>	<b>0.00</b>	<b>38.97</b>	<b>42.94</b>	<b>33.45</b>	<b>1.39</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33.45</b>	<b>1.39</b>	<b>81.14</b>	<b>63.94</b>		
14	<b>SUB HEAD 'E' M &amp; O INSTALLATIONS</b>															
	(a) Water supply tariff	761/01	2.01	0.00	2.75	5.72	3.42	0.00	0.00	0.00	0.00	3.42	0.00	59.79	5.43	
	(b) Water supply maint/repairs	761/09	1.03	0.00	1.50	1.50	1.50	0.00	0.00	0.00	0.00	1.50	0.00	100.00	2.53	
	(c) Elect supply tariff	761/03	12.05	0.00	13.00	12.73	13.06	0.00	0.00	0.00	0.00	13.06	0.00	102.59	25.11	
	(d) Elect supply maint/repairs	761/06	3.09	0.00	2.00	2.00	2.00	0.00	0.00	0.00	0.00	2.00	0.00	100.00	5.09	
	(e) Refrigeration & AC	761/06	0.62	0.00	0.50	0.50	0.50	0.00	0.00	0.00	0.00	0.50	0.00	100.00	1.12	
	(f) Miscellaneous	761/08	0.46	0.00	0.60	0.60	0.60	0.00	0.00	0.00	0.00	0.60	0.00	100.00	1.06	
	(g) Wages	761/16	4.98	0.00	6.75	6.62	9.31	0.00	0.00	0.00	0.00	9.31	0.00	140.63	14.29	
	<b>Total =</b>	<b>24.24</b>	<b>0.00</b>	<b>27.10</b>	<b>29.67</b>	<b>30.39</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30.39</b>	<b>0.00</b>	<b>102.43</b>	<b>54.63</b>		

AAO GE(AF) SDI & ASTE

GE(AF) SDI & ASTE

**Audit of RAR and Final**  
**Bills, Adjustment of CP**  
**Vrs & Audit of Store**  
**Accounts**

# RAR's

## (RUNNING ACCOUNT RECEIPT)

- Advances made to the Contractor for the smooth execution of the work
- RARs can be made at an interval of 30 days and once every 15 days if the contract is more than 6 months and if mentioned in the Special conditions of the contract
- RARs are prepared on IAFW-2263 on the personal certificate of GE
- Initiated by the Contractor, completed by Sub-divn and checked by E-8 and fwd to AOGE
- Made in accordance with the conditions of the Contract
- The amt will not exceed the diff between the approximate value of work done and cost of stores, T&P and all previous advances taken
- CE/CWE in some cases may verify the work done on the spot

# RARs

- RARs not to be paid after signing of the final bill
- However, in disputed or delayed cases, contractor can request for 'on account payment' after submission of the final bill, and CDA can expedite the final bill and payment released on items relating to undisputed items
- Proper extn of time by DO is allowed before making RARs after Date of completion in WO
- SD/ASD wherever required recovered from the 1<sup>st</sup> RAR
- BGBs ensured in case of Retention Money
- Recovery of IT, VAT, GST & LWC in every RAR
- Amount of RAR will not exceed 85% of cost of imperishable items

# RARs

- Advance for importation of labour, construction of labour camps, etc., before the commencement of the work can be paid under the orders of the CE
- All other advances will be referred to E-in-C for sanction and payment thereof
- For neglect of work by the Contractor, the same will be intimated immediately and in case of failure, the work will be entrusted to other agencies at the cost of the defaulting contractor
- All advances and recoverable payments to a Contractor will be entered in the construction account and Contractors ledger as against the contract
- All RARs will be paid by GE after check by his SA or ASW and pre-audit by AOGE and forwarded to CDA for post audit

- CALCULATION OF RETENTION MONEY
- Up to 5L @ 5%
- 5L to 10L @ 7.5%
- 10L & above @ 5%
- VALUE OF MATERIALS LYING AT SITE
- RM will be worked out @ 15%





**Certified that**

- A. i) I have assessed the value of work executed & the materials brought on site for incorporation in the work these are shown in (i) & (ii) overleaf.
- ii) All recoveries in respect of stores and T & P issued to the contractor water, electricity & other miscellar charges have been affected as on the date of preparation.
- iii) Recovery in respect of store T & P not included in such 'B & C' has been effected at rates provided in amendment which is in the process of finalisation.
- iv) No work is being paid for, which has been ordered on the contractor without obtaining proper approval principle.
- v) No work is being paid for which involves settlement approval of rates.

Date: 27-10-10

*B.S.*  
B.S.  
ENGINEER-IN-CHARGE

**Technically checked**

*[Signature]*  
Surveyor Assistant

\* Surveyor of works / Assistant surveyor of works

\* In case technical check is ordered by the CWE

Date :

**Certified that**

- i) Adjustment have been made for all recoveries which are to be effected from the contractor to date.
- ii) This payment in respect of works executed & stores provided by the contractor under the terms of the contract is due to the contractor.

Date: 06 Nov 10

*[Signature]*  
Lt. Col.  
GARRISON ENGINEER

Pay by cheque the sum of Rs. *Passed for Rs. 100000/- and cheque for Rs. 92940/-* in favour of

D *Rupees ninety two thousand nine hundred and forty only*  
*17 2000, Rep 40, RCS 20, RST 4000*  
*CHWT 1000*

UNIT ACCOUNTNAT

*[Signature]*  
Lt. Col.  
GARRISON ENGINEER

Received payment of the sum of Rs.

From

witness

Address  
E

DV. No.	1055	M/2010
Cheque No.	278542	02/11/10
Amount	92940/-	
UA		

*[Signature]*  
Stamp  
Signature of payee  
Date

Paid by me vide cheque No.

*[Signature]*  
Lt. Col.  
GARRISON ENGINEER

Entered in construction account (Folio No.

(Folio No. 189 ) volume No. 2009-10

) and the contractor's ledger

F  
Initials of clerk of Engineer : In-charge

*[Signature]*  
Initials of Account Clerk

*PM*

CB	92940	56/960/06	100000/-
IT	2000	me	
Rep	40		
RCS	20		

# STATEMENT OF STORES

(To be attached to IAF W - 2203)

Part 3 : Amount to be included against item (ii) estimated value of materials in page 3 of the current R.A.R.

I Value of materials collected by the contractor from outside MES and lying at the site of work (Un-incorporation in JOB) at market Rate of Pro-rate to Contract rate whichever is less

Sl. No.	Description	Qty.	Rate	Unit	Amount
---------	-------------	------	------	------	--------

N/A

Value of Sche 'B' Materials lying at the site of work (Un-incorporation in the Job) at Sch 'B' rates or pro-rate to contract rate whichever is less.

Sl. No.	Description	Qty.	Rate	Unit	Amount
---------	-------------	------	------	------	--------

N/A

Total Rs.

Amount under I Rupees :


Amount under II Rupees :

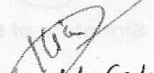
Total (carried out to item (ii) page 3 Rupees :

N/A

Certified that the quantity of Materials detailed above have actually been brought by the Contractor and lying at the site of work on the date of issue of this certificate that any previous advance made on them have been accounted for in this bill and that these materials are adequately stored and are protected against damage by weather or other causes and are imperishable nature and are all required by the Contractor for the use in the work under the Contract.

Signature of the contractor

  
 BSO  
 Engineer-in-charge

  
 Lt. Col.  
 Garrison Engineer

Date.....

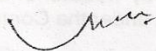
PART 'B' Recovery to be effected from the Contractor for the value of materials issued to the Contractor at Schedule 'B' rates


Sl. No.	Description of Stores	USR No.	Qty.	Rate	Unit
---------	-----------------------	---------	------	------	------

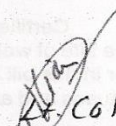
Handwritten scribbles and the letters "MAD" in the center of the page.

Total Rs.  
(Carried to Page 3)

Certified that Government stores issued to the contractor upto date have been included in the above statement

  
Signature of the Contractor

  
B.S.O.  
Engineer-in-charge

  
Garrison Engineer



Amo

No.

# WORK DONE CERTIFICATE

V.R. No.

27/54/BS  
dt 27 Oct 10

Name of work : Repair/maint of furniture of 26 ED (AF) Under GE (AF)  
SDI & HSTE BANGALORE  
 CA No. & Year GE (AF) / SDI & HSTE / B/56 of 9/10  
 Contractor MS NATIONAL TRADERS

Certified that the value of work done by the contractor as on 28<sup>th</sup> Aug 2010  
 ..... as assessed by the Engineer-in-charge, works out to Rs. 4,25,291/50  
 (RUPEES four lakh twenty five thousand two hundred ninety one & paise fifty only)  
 and work done statement has been attached to the triplicate copy of the RAR.

[Signature]  
 CONTRACTOR

[Signature]  
 BSO  
 ENGINEER-IN-CHARGE

Certified that work done details submitted by the contractor and as assessed by Engineer-in-charge is checked and kept with the triplicate copy of the RAR.

[Signature]  
 Lt Col  
 GARRISON ENGINEER

Total value of work done including  
contractors %age

~~4,25,000~~  
~~4,25,291 = 50~~

Water Charge @ Rs. 3.75 per Rs. 1,000  
worth of work done

Nil.

*Chen*

Contractor

*BD S P*  
1350

Engineer-in-Charge

### DETAILS FOR INCOME TAX RECOVERY

i) Work done

Vr. No. 27/54/135 dt 27 Oct. 10

ii) Work done

425000

iii) Materials at Site

\_\_\_\_\_ (A)

Total 425000

Reserve (Retention Money) 46614

15% of materials \_\_\_\_\_ (E)

Total (A) - (B) 7500

2% of A - B ( )

Less recovery made upto last R.A.R. 5500

Balance to be recovered 2000

*Chen*  
*AA*

*[Signature]*  
Lt. Col.  
GARRISON ENGINEER



# CERTIFICATE

NAME OF WORK :- Repairs / Maint of furniture of 26 ED (AF)

C.A. No. :- Under GE (AF) SDI & ASTE Bangalore  
GE (AF) / SDI & ASTE / B / STB of 9-10

CONTRACTOR M/s Natimal Traders

R.A.R. Vr. No.

27/54/B3

dt 27 Octa

## Certified that :

- a) No work has been ordered on the contractor without a proper deviation Order duly approved by the Officer authorised to do so under existing orders and without settlement of rates with the Contractor.
- b) All special rates involved in the Deviation Order have been checked & approved by Competent authority.
- c) No Government stores an T & P have been issued without prior settlement of issue rates.
- d) All amendments including these necessitated by issue of stores and T & P not included in schedule B & C have been approved by competent authority.
- e) All recoveries in respect of stores and T & P issued to contractor under Schedule B & C in respect of water, electricity, and other miscellaneous charges have been made to date.
- f) All unresolved disputes have been refered to proper authorities.
- g) All transactions with Contractor have been recorded and regular official from at correct items.

Lt. Col. [Signature]  
BARRISON ENGINEER

[Signature]  
B50  
ENGINEER-IN-CHARGE

## Certified that :

- 1) No work which is not covered either by Contract or Rate or special rate duly approved is included in the bill.
- 2) No Materials / tools and plants have been issued without rates of issue being settled & that all debit on Contractor for transportation upto the date of the bill have been recovered in the bill.
- 3) The materials are in accordance with contract.
- 4) The stores have been reasonably brought at site in accordance with contract.
- 5) The stores adequately stored and / or protected against damage or other causes.
- 6) At the time of advance the Stores have not been incorporated in the work.

## Countersigned

Lt. Col. [Signature]  
BARRISON ENGINEER

[Signature]  
B50  
ENGINEER-IN-CHARGE

- . Admin. Approved No.
- . Technical Sanction
- . Date of commencement

SCHEDULE OF CREDIT

Name of the work: Repairs/Maintenance of Furniture at 26 ED (AF), B'lore  
under GE (AF) SDI & ASTE, Bangalore

CA No: GE (AF)/SDI&ASTE/B/56 of 2009-2010

Contractor: M/s National Traders

Sr No	CA Ref No	Particulars	Unit	Qty		Total Qty	Rate	Amount
				1st RAR	2nd RAR			
1	1 (Part 4)	Old MS Chair	Each	35	13	48	4.00	192.00
2		Old MS Table	Each	5	0	5	4.00	20.00
3		Old U/s Ings. Steel	Each	8	6	14	11.00	154.00
4		Old U/s Ings. Steel	Each	3	2	5	11.00	55.00
5		Old U/s handles	Each	35	15	50	3.00	150.00
6		Old U/s MS clamps	Each	150	50	200	1.00	200.00
7	(a)	Old U/s square pipe	RM	25	25	50	4.00	200.00
8	(b)	Old U/s top	Sqm	75.06	25	100.1	11.00	1100.66
9	(c)	Old U/s MS Channel	Each	25	5	30	1.00	30.00
10	(d)	Old U/s MS lock	Each	25	5	30	3.50	105.00
11	(e)	Old U/s Rubber shoe	Each	120	40	160	0.20	32.00
12	(f)	Old U/s Drawer handles	Each	32	8	40	0.80	32.00
13	8 & 9	Old U/s locking device	Each	31	9	40	4.50	180.00
14	10 (a)	Old U/s Tapestry cloth with foam	Each	8	0	8	1.50	12.00
15	10 (b)	Old U/s lifting bolt	Each	3	0	3	2.50	7.50
16	10 (c)	Old U/s castor wheel	Each	40	0	40	11.00	440.00
17	10 (d)	Old U/s handles	Each	8	4	12	2.50	30.00
18	11	Old U/s seat frame	Each	120	30	150	2.50	375.00
19	12	Old U/s back frame	Each	75	25	100	2.50	250.00
20	13	Old U/s MS Round pipe	Each	14	6	20	3.50	70.00
21	14	Old U/s Wooden handle	Each	80	30	110	2.50	275.00
22	1 (Part 4)	Old U/s plastic cane	SM	38	12	50	2.50	125.00
23	2	Old U/s items	Cum	0.00	0.01	0.006	2600.00	15.99
24	3	Old U/s synthetic foam	Each	20	0	20	2.50	50.00
25	4	Old U/s Tapestry cloth	Each	3	2	5	2.50	12.50
							<b>Total</b>	<b>4113.65</b>

*[Signature]*  
Contractor

*[Signature]*  
Sub/B/S

*[Signature]*  
Engr-in-Charge

**VERIFIED**  
*[Signature]*  
**AAO**



# ACCOUNTING PROCEDURE IN MES





# Final Bills

- Final Bills in IAFW-2262 will be prepared and submitted by the Contractor as soon as the work is completed with a certified copy attached with it
- In case of illiterate and disputed cases, the bills will be prepared by the MES with the endorsement “Bills prepared by MES”
- TC Bills will be prepared on IAFW-1817 or 1833 as the case maybe
- Abstracts of quantities and prices will be signed by the SDO and sent to the Contractor to enable him to prefer his final bill to the SDO
- SDO allots the Vr No with date to the Final bill

# Final bills

- SDO will forward the final bills to GE with the following documents –
  - Statement of Stores, T&P and water supplied to the Contractor
  - Statement of all charges against the Contractor including rent, electricity, water, etc.,
  - Measurement books, abstracts and requisitions as applicable
  - Ink signed or certified copies of all works and deviation orders
  - Demolition Certificates in IAFW-2201 with details where applicable
  - Copy of Completion Certificates issued by GE to Contractor

# Technical and Audit Check

- All bills will be technically checked by the JE(QS&C)/AGE(contracts) in the AGE(I)/GEs/GE(I)s office as per the revised procedure vide MOD letter dated 18/5/2007.
- On receipt of bills from the CWEs office, GE will forward the same to AOGE for scrutiny and payment and AOGE will pass the bill for payment if within his powers or forward to CDA for pre-audit.
- After receipt from CDA, payment is made by AOGE
- All paid final bills are subject to technical examination by Officers of the CTE organization.

# Documents to be attached along with FB

- Completion certificate
- Defect Rectification Certificate
- No Claim certificate duly signed by Contractor & GE
- Return of Classified documents
- Extension of BGB/SD
- FB below Rs. 10 L will be passed by AOGE

BILL FORWARDING CERTIFICATE

Wo No 14 <sup>6</sup>

NAME OF WORK : TC for Artificers works at MP Camp, Bangalore  
 CONTRACT NO : GE (AF) SDI & ASTE/B/21 of 2009-10  
 NAME OF THE CONTRACTOR : M/S JITHU CONSTRUCTION & Co


BILL Vr. No. 25/BR/ASTE/1104 dated 07 Oct 10

	Date	Initials
1. Service completed	30 Sep 2010	
2. Measured	30 Sep 2010	
3. Billed	06 Oct 2010	
4. Passed by Engineer in charge	07 Oct 2010	
5. Passed by GE to CWE for technical check	03 Nov 2010	
6. Returned by CWE to GE after technical check	04 Nov 2010	
7. Passed by GE to UA	06 Nov 10	
8. Passed by UA to CDA for Pre Audit		
9. Returned by CDA to GE for Payment		
10. Bill paid (Cheque No. to be given)		

INDEX

Sl.No	Particulars	Page No
	Bill forwarding certificate	01
2.	Annexure to Final Bill	02-03
3.	Final Bill (Voucher No 25/BR/ASTE/ 1104 dated 07 Oct 10	04-07
4.	Work Order No. 1	08
5.	Deviation Order Nos.	-
6.	Amendment if any	-
7.	Completion Certificate	09
8.	Statement showing original date of Completion and extension of time etc.	10
9.	Details in support to Stores Statement	11
10.	Statement of Stores under Cage III	12
11.	Statement of Sch. 'C' and 'D'	13
12.	Receipt Voucher if any	-
13.	Statement of Water recovery charges	14
14.	Abstract of Quantities and Prices	15-23
15.	Demolition Certificate	24-25
16.	Certificate	26

  
Contractor

  
Engineer -in-Charge



CONTRACT NO : GE (AF) SDI & ASTE/B/21 of 2009-10

6

Vr No : 25/BR/ASTE/1104 dated 07 Oct 10

ALLOCATION

III (a) Certified that :

- (i) Works have been completed to my entire satisfaction.
- (ii) Site has been cleared and all tools and plants have been returned by the contractor.
- (iii) Measurement have been correctly made and entered in the measurement book and or requisition details (IAF)-2158
- (b) Statement showing quantities of all MES stores issued to the contractor and their disposal is attached. All unused Govt stores issued 'A' have been returned by the contractor. Recovery for over issued stores has been effected at the higher of the market/stock book rates.
- (c) Demolition certificate (IAFW-2201) is attached/not required.

Date : 07/10/10

*P. Nay*  
Signature of Engineer-in-Charge

- (d) I have satisfied myself through inspection that the works entered above have been fully completed and that they have been executed in accordance with contract.
- (e) Certified that the measurements or a portion there of have been checked by me on site.

Date : 03 Nov 10

*Thir*  
Garrison Engineer

- IV. (a) Certified that the measurements or portion there of have been checked by me on site.
- (b) Certified that the measurement with reference to contract Drawing, Deviation, Measurements, Abstract and or Requisition Details (IAFW-2158) have been Technically checked.
- (c) Issue of all stores as per the statement attached (whether charged to contractor or direct to the works have been technically checked and represent fair and reasonable issued for the items or work executed. Recoveries for over issued stores have correctly made at the higher or market rates/stock book rates.
- (d) Certified that the Demolition certificate (IAFW-2201) is not required. Technically checked for certificate ~~(a)~~ - ~~(b)~~ - ~~(c)~~ - (d) for (a) - (b) - ~~(c)~~ - (d)

*K. B. S.*  
Signature of SAI (GE's Office)

**Not Technically Checked**

*H. Singh*  
Signature of SW/ASW  
ACWE (C) / DCWE (C)

Date : 28/11/10

Date : 04 NOV 2010

V. Statement of security deposit Checked with Measurement Book certified that

Already in Deposit Rs. .... the prices charged are either in accordance with the

Recovered in this Bill Rs. .... Contract rates or approved special rates. Bills passed

Total Recovered Rs. .... for payment as correct. (Observation attached)

Date :

Signature of AAO, GE



**STATEMENT FOR RECOVERY OF WATER CHARGES**

Name of Work : Provn of Single living Accu for Guards alongwith Toilet at Vishwavihar Under GE (AP) SDI & ASTE  
 Contract Agreement No. : GE (AP) SDI & ASTE (B) 31 of 2009-10  
 Name of the Contractor : MLS Radikan C

25/B'R/ASTE/1073  
 Voucher. No. \_\_\_\_\_ Dated: 13 Sep 2010

Total Value of work done including contractors %age

738,747.00 765933-59  
~~765,222.90~~

Water Charges at Rs. 3-75 per Rs. 1,000-00 worth of work done.

@R.60.33 / 1000 litrs 2870.00  

$$\frac{47572.00 \times 60.33}{1000} = 2870.00$$

[Signature]  
 CONTRACTOR

[Signature]  
 ENGINEER-IN-CHARGE

**DETAILS FOR INCOME TAX RECOVERY**

1) Work done Vr. No. 25/B'R/ASTE/1073 dt 13/9/10  
 i) Work Done 765934  
 ii) Materials at site \_\_\_\_\_ (A)  
 Total: 765934  
 Reserve (Retention Money) \_\_\_\_\_  
 25% of materials..... (B)

Total (A) (B) 15319  
 2% of A-B ( )

Less recovery made upto last R.A.R. 12500

Balance to be recovered 2819

[Signature]  
 AAO OE

[Signature]  
 GARRISON ENGINEER

# GeM

## Government e Marketplace

- DGS&D has been wound up
- From the year 2016 the GoI has introduced GeM (Government e Marketplace) and all the Government Organisations are Directed to procure all items invariably through GeM only.
- It is very much similar to the online shopping done through Amazon, Flipkart etc



# Audit of Store Accounts

- AAOGE/AOGE will conduct audit of store accounts of the SDO every half yearly by checking the arithmetical calculations of the following registers
  - Stock Register maintained by the Storekeeper – E4
  - Stock Purchase Register maintained by the GE – E3
  - Materials Register (PRBs) maintained by the SDO
  - Stores-in-hand register maintained by SDO
  - Road metal register maintained by the SDO
  - POL stock account maintained by the MT incharge
  - Demolition Register
  - Demolition Store ledger
  - Salvage Register
    - Detailed checks will be performed by the RAO(MES)/LAO concerned

*Scrutiny of Occupation,  
vacation returns &  
Returns of recoveries*

# Occupation Returns

- Rendered on IAFZ-2170 and all columns complete and signed by the BSO/Supvr Gd I
- Description of building shown tallies with the Buildings register
- Allotment as per Entitlement
- Officers below age of 25 yrs though married are allotted single accomodation
- No undue delay in occupation after allotment
- Entered in the Revenue ledger
- Rent free allotment supported by authority
- Allotment to pvt parties supported by CA, adv rent of 6 months as SD and fixation of correct rent by the BOO
- Allotment for unit run institutes covered by proper sanction and additional rooms used charged for

# Vacation Returns

- Receipt of Occupation return and entry in revenue ledger verified
- Vacation should be due to transfer / retirement or other genuine reasons followed by allotment to avoid loss of revenue
- Vacation takes place within 10 days of transfer
- Qtrs vacated without sufficient reasons, rent will continue to be charged
- Vacation by pvt parties preceded by required notice
- Retention of quarters supported by necessary sanction and allowed in case of death, medical or academic grounds

# Annual Occupation Return

- To be received by first week of April showing the position of occupancy as on 31<sup>st</sup> March every year
- Should include all buildings including temporary and tennis courts, etc.,
- Entries from consumer ledgers and revenue ledger to be linked to ensure regular recovery of rent
- Rent free accommodation compared with the IOR
- Re-appropriation sanctions to be linked for utilisation of buildings for other than original

# Returns of Recoveries

- RRs received from the BSOs by the 20<sup>th</sup> of every month for preparation of LF Bills
- Officers and PBORs LF Bills are received every quarter and fwd to concerned CDA(O) /PAOs /AFCAO for recovery action
- Civilian staff bills are sent to the units concerned
- Bills in r/o Industrial staff fwd to SDOs concerned
- Bills in r/o MES establishment fwd to concerned CDAs for recovery in the monthly pay bills
- NDCs to be processed seperately wherein RRs are received by 5<sup>th</sup> of each month



BSO (AF) SDI & ASTE  
Akash vihar (AF) Camp  
Marthahalli  
Bangalore-37

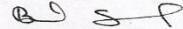
204/Rev/ 32 /PP/E2 BS

15 Apr 2011

AAO,  
Garrison Engineer (AF) ✓  
SDI & ASTE Bangalore-37

**FORWARDING OF RR IN R/O PRIVATE PARTIES**

1. The RR in respect of Private-Parties shops at MP Camp, AV Camp, Vishwa Vihar, 26 ED (AF), ASTE (AF), IAM (AF) and SDI (AF) for the month **Mar 2011** is fwd herewith as encls attached to this letter.

  
(BVL Syamala)  
Tech offr  
Offg BSO (AF) SDI & ASTE

Encls : (As above).

Handwritten notes and scribbles at the bottom of the page, including the number '32' and '20'.


7.69  
60.33

RETURN OF RECOVERIES FOR ELECTRICITY AND WATER SUPPLY IN RESPECT OF PRIVATE PARTIES  
PRIVATE PARTIES FOR THE MONTH OF MAR 2011

Ser No	Name of the Contractor	Name of the Shop	Bldg No	Perivious Reading	Present Reading	Total Cons	Water Cons	Remarks
<u>MP CAMP</u>								
1	ASTE	CSD Extention Counter	P-13	3302	3394	92	707 ✓	P-2
<u>AKASH VIHAR</u>								
2	ASTE	CSD Extention Counter	P-37	3949	4078	129	- 92 ✓	P-5
3	Akash-Vihar	Suvidha Shop	P-38	508	545	37	- 285 ✓	P-6
<u>VISHWA VIHAR</u>								
4	Mr Santhosh	Provn Store	P-24/1	1631	1717	86	- 661 ✓	P-7
5	ASTE	CSD Extention Counter	P-24/3	1153	1208	55	- 423 ✓	P-8
6	BSNL Exchange	Telephone Exchange	P-06 Ground Floor	10046	11592	1546	11885 ✓	P-20 01.02.2011 to 31.03.2011(2 months)
<u>ASTE (AF)</u>								
7	ASTE (AF)	CSD Canteen	P-1	9297	9499	202	- 1553 ✓	P-9
<u>IAM(AF)</u>								
8	AFWWA	Grocery Shop	T-03	4115	4232	117	- 90 ✓	P-10
9	URC	CSD Canteen	T-03	4469	4601	132	- 1015 ✓	P-11
<u>26ED UNIT</u>								
10	26ED (AF)	CSD Canteen	P-345	1835	2032	197	- 1575 ✓	P-12
11	26ED (AF)	Santrupti Shop-AFWWA	P-345	2431	2502	71	- 568 ✓	P-13



Ser No	Name of the Contractor	Name of the Shop	Bldg No	Perivious Reading	Present Reading	Total Cons	Water Cons	Remarks	
12	26ED (AF)	Vimanapura Gas Agency	P-143	561	592	31	-238	P-14	
13	<u>SDI(AF) UNIT</u> Wet canteen	Cafeteria SDI	P-09	1932	2004	72	5000 Ltrs -554	P-15	
14	SDI (AF)	CSD Canteen	P-12	58	137	79	-608	P-16	
15	SDI (AF)	AFWWA Shop	P-09	30	67	37	283	P-17	
16	Air Force School	Akash-Vihar	T-03	11234	11444	210	25000 Ltrs -1615	P-18	
17	Air Force School	MP Camp	Meter-1	2285	2462	177	44000 Ltrs -1508 -2655	P-19	
	Bldg No. P-3 (a), P-3 (b), P-52, P-76 (a) & P-76 (b)	Meter-2	5835	6199	364				
		Meter-3	28144	28458	314				
						Total Cons	855 units	6775	

  
 (BVL Syamala)  
 Tech Offr  
 Offg BSO (AF) SDI & ASTE

Station : Bangalore-37  
 Date Apr 2011

# Issue of LF Bills

- LF Bills issued based on the RRs received by the BSO
- Free units of 100 per month is allowed to Officers and PBORs on pro-rata basis
- Tax and flat rate is charged on the total units and type of accomodation
- Slab rate is calculated on the free units also
- Water charges as per the assessed rate
- Electricity and water charges to messes and pvt parties charged as per the All india rates
- Elec & water charges for unit schools charged as per the assessment made by the BOO
- Acknowledgement is linked with the LF in the revenue ledger
- LF bill is issued in advance in case of retention cases

# Electricity Tariff

- 0-30 units - 1.85
- 31-100 units - 2.90
- 101-200 units - 3.90
- 201-300 units - 4.60
- 301-400 - 4.95
- 401 & above - 5.60
  - Fixed charges – 22, 44 & 66
  - Tax – 5% on the total amount

# WATER TARIFF

- TYPE A/B/C      Rs. 203 pm
- TPE 'D'/ SH      Rs.203pm
- TYPE E&F      Rs.525pm

## **PVT PARTIES**

LF fixed as per Board

ELECT (All in Cost Rate): Rs. 9.81

WATER : Rs. 32.80/KL



# Scrutiny of Ledgers & Accounts

- All ledgers and accounts are to be scrutinized periodically to check the correctness –
  - Stock ledgers of all the sub divisions
  - Requisition registers with the SDOs
  - Allotment and appropriation registers
  - Cash accounts with the Cashier
  - Consumer and Revenue ledgers with the BSOs
  - Meter Readers Books with the BSOs
  - PRBs and log books with E/M
  - Fuel stock ledgers with log books and car diaries with MTO
  - Certificate of Annual Stock verification in all the ledgers

# SIOs

- Statement of Internal Objection is prepared every quarter and sent to GE
- GE gives his reply or remarks and sends to CWE for his perusal and remarks
- After receipt from the CWE, AAOGE/AOGE gives his remarks and forwards to the CDA
- Based on further action and reply by GE and CWE recommended by the AAOGE/AOGE, the same is settled by CDA
- SIO is prepared in r/o non-receipt of reply from GE even after repeated observations and objections on a/c of irregular payment, non adherence to the rules and regulations and delayed submission of bills and documents
- SIOs for revenue is prepared in r/o non recovery of rent and allied charges pertaining to entitled consumers, private parties and contractors, etc.,

REPORT ON OUTSTANDING SIO's QUARTER ENDING 12/2013

S No	No of the Obj. and the Period	Details of Objection	Reply on Obsn. by DGNP (V)/GE's		Remarks
1	2	3	4	5	6
1	1614 of QE 09/03	<p><u>DDG &amp; CE (V) 04 of 02-03, M/s Swathi Agencies</u></p> <p>Non - receipt of Admin Approval for the Go-Head sanction which has been issued by HQ ATVP Fax No.1/(V)/20/14/115 dt.28/01/02 for Rs.7.5 Crores.</p> <p>The above item has been placed in SIO for QE 09/03 with reference to CDA Sec'bad Lr. No.E/T1/FB/CA/DDG&amp;CE (V) 4 of 02-03 dt 23/9/03.</p> <p>You are requested to take necessary action for settlement of objections.</p>		<p>Copy of AO DGNP(V) Letter. No. A/DGNP(V)/09/SIOsdt. 04/08/2009 along with DGNP Letter No. DG/4226/SUO/191/Wks.dt. 31/07/09 was enclosed to our letter even No. dt. 01/07/11 as advised vide No. E/II/T5/SIO/3/200 dt 31/05/11. Since a copy of AA for go ahead sanction is stated to have been forwarded to CDA, Secunderabad directly being confidential in nature vide DGNP Vizag letter No. DG/4226/SIO/95/Wks dt. 28/2/2006.</p>	<p>Reply / advice awaited from CDA Secunderabad</p>



**STATEMENT OF INTERNAL OBJECTIONS IN R/O GE(AF) SDI & ASTE, BANGALORE**

No	Name of Office	Month & Year	Type of Objection	CA No / Authority	Details of Objection	Remarks of GE	Remarks
1	GE(AF) SDI & ASTE	06/2009	Overpayment to Contractors – Payment made to various Agencies not recovered from Contractor in Contrary to Spl Conditions in CA (CA Documents Page Nos 123, 127 & 128 of Amendment to tender documents)	CA No CE(AF)/ BAN/31 of 2006-07- M/s Bharat Engineers	<p>1. Payment to KPTCL / Bescom on a/c of Testing &amp; Commissioning Charges - Rs.10610</p> <p>a. Rs. 1250 vide DV No. 1025 of 8/2007</p> <p>b. Rs. 8160 vide DV No. 1032 of 11/2007</p> <p>c. Rs. 1200 vide DV No. 1062 of 12/2007</p> <p>2. Payment to M/s BBMP, HAL &amp; NAL for Clearance and Road cutting NOC - Rs. 196195</p> <p>a. Rs. 97500 for BBMP vide DV No.1007 of 9/2007</p> <p>b. Rs. 50000 to HAL vide DV No. 1008 of 9/2007</p> <p>c. Rs. 48695 to NAL vide DV No. 1009 of 9/2007</p> <p>Letters issued dtd 23/6/08, 30/7/08, 5/9/08, 7/11/08 &amp; 20/2/09. Reply not recd for ltr dtd 20/2/09 as on date.</p>		
2	GE(AF) SDI & ASTE	07/2009	Infructuous Expenditure due to delayed transportation of Bitumen from Chennai.	SO of CWE dtd 01/09/08 revised vide ltr dtd 05/03/09 & again revised vide ltr dtd 09/06/09	<p>Originally, the supply order was placed for Bitumen to be received by 31/12/2008 (later amended for 31/3/09) ex-godown, Chennai for the work wherein Sch 'B' stores were not contemplated in the CA. Again the Supply Order was amended for a fresh work and date of receipt as 31/7/2009. The Amount in the Original Supply Order was Rs1,06,280 for 6 MT revised for Rs.1,68,800 for 10 MT. However, due to delay in collection, the amount charged by IOC vide Bill dated 3/7/2009 is Rs. 3,03,907. Hence an expenditure of Rs. 1,35,107 is excess and treated as infructuous Expenditure.</p>		



	7/2009	<p>Infructious Expenditure due to Transport Contract for Transportation of Bitumen from Chennai though CHT exists in Bangalore</p>	<p>Requisition of Tpt was placed on HQ KK Sub Area vide ltr dtd 29/6/2009</p>	<p>Requisition for Transport for Transportation of Bitumen from Chennai to Bangalore was placed on HQ KK Sub Area vide No. 3004/14/E3 dtd 29/6/2009 requesting for Transport by 30/6/2009, for which HQ KK Sub Area issued NAC vide ltr No. 19417/5/Q1 dtd 30/6/09, though CHT existed vide No SC/19/CHT/2009-10/ST11(C)dtd 23/12/2008. Based on the NAC, Work Order was placed on M/s OM Enterprises for Transportation of Bitumen from Chennai to Bangalore(360 kms) for Rs. 52000/-</p> <p>The rates as per CHT are as follows -</p> <ol style="list-style-type: none"> <li>1. Rs. 15/km both way for Outstation for 720 kms for 9 Ton Truck = Rs.15*720 = Rs. 10800</li> <li>2. Rs. 6/km both way for Outstation for 720 kms for 5 Ton Truck = Rs. 6*2*720 = Rs. 8640 (Rate for 2 Trucks)</li> </ol> <p>Only Handling Contract should have been concluded instead of Transport Contract as CHT already exists in Bangalore as well as in Chennai.</p> <p>As such, Rs. 41200/- (Rs.52000-Rs.10800) is treated as Infructious Expenditure, taking into a/c the higher side of the CHT. Loss Statement has to be prepared.</p>
4	GE(AF) SDI & ASTE	9/2008	<p>Infructious Expenditure on Purchase of Revenue Package for MES</p>	<p>SO No. 27 dtd 12/8/2008</p> <p>Supply Order for Supply and Installation of Revenue Package for MES vide SO dated 12/8/08 under the authority of CWE(AF)(S) No.30001/Gen/811/E3 dated 3/8/08 at a Cost of Rs.36,400/-. It is seen that the package has not been put to use and no reports are being generated and forwarded to this office as on date which is treated as Infructious Expenditure. Loss statement has to be prepared. In this connection, please refer to this office ltr No. AAOGE/Revenue/RR dtd 25/08/2009.</p>



9/2009	<p><i>Delay in receipt of Letters &amp; Documents</i></p>		<p><i>Replies to Observations and Other Important Documents such as Technical Sanction, Work Orders &amp; Completion Certificates are received in this office after a gap of over 15 days to 4 months. The issue was taken up with the GE in numerous correspondence and copies endorsed to CWE, RAO(MES) &amp; CDA Bangalore. No Reply has been received by GE in this regard and the backdated letters are still being received. A list of letters from 18/04/09 to 09/12/09 is enclosed as Annexure 'A'. Pl refer Para 20.1.2(b) of Manual of Contracts.</i></p>	
9/2009	<p><i>Final Bills not submitted even after 4 months of Completion</i></p>		<p><i>Final Bills as shown in Annexure 'B' have not been received in this office so far inspite of repeated requests and correspondence. As per rules on the subject, Final Bills have to be submitted by the Contractor within 1 month of the Completion of work and payment has to be made within 4 months of Completion of work for works costing upto Rs.5 lakhs and six months for works costing more than 5 lakhs. If the Contractor has failed to submit the Final Bill within 1 month of Completion GE is authorized to prepare the bill and the amount be deposited into Govt Miscellaneous Deposits which is not done. Pl refer Para 20.1.2(c)(vi) of Manual of Contracts.</i></p>	



STATEMENT OF INTERNAL OBJECTIONS IN R/O BSO(AF) SDI & ASTE, BANGALORE

Name of Office	Month & Year	Type of Objection	Details of Objection	Remarks of BSO(AF)	Remarks of CO
BSO(AF) SDI & ASTE	06/2009	Non-receipt of Contract Agreements in r/o Shops occupied by Private Parties - Para 204 of GOI, MOD Memo No 12(13)/72/D(Work-II) dtd 28/2/1974.	CA Documents in r/o Shops occupied by Private Parties have not been received from the following Units/ locations even after repeated reminders ASTE (AF), SDI(AF), IAM & 26 ED Letters issued vide dtd 30/11/2007, 30/7/08, 6/9/08 & 4/11/08. Reminder IV issued on 28/11/2004 & BSO Reminder 6 dtd 30/5/2009.		
" "	06/2009	Non-receipt of Register of Rentable Buildings - Para 624 of RMES	Register of Rentable Buildings has not been furnished to this office even after repeated requests. In this connection please refer to this office ltr No. AAOGE.Revenue/RR dt 25/8/09.		
" "	06/2009	Non-receipt of RR - CSD at SDI	Return of Recoveries in r/o CSD at SDI not received till date though the CSD is running since 2 years at SDI.		
" "	11/2009	Inordinate Delay in receipt of RRs in r/o Service Officers & Airmen. Refer ltr No. AAOGE /Revenue/RR dt 25/08/2009.	The RRs have to be received in this office before 15 <sup>th</sup> of the next month of the qtr. For example, the RRs upto March have to be received before 15 <sup>th</sup> April, upto June before 15 <sup>th</sup> July, upto Sept before 15 <sup>th</sup> Oct and upto Dec before 15 <sup>th</sup> of January. However, it is seen that the same are received after considerable delay thus leading to delay in forwarding Rent Bills - Upto March 2008 - Received on 3 <sup>rd</sup> July 2008 Upto June 2008 - Received on 5 <sup>th</sup> Dec 2008 Upto Sept 2008 - Received on 5 <sup>th</sup> Dec 2008 Upto Dec 2008 - Received on 14 <sup>th</sup> Mar 2009 Upto Mar 2009 - Received on 25 <sup>th</sup> May 2009 Upto June 2009 - Received on 30 <sup>th</sup> Sept 2009 Upto Sept 2009 - Not received as on date, though the due date is 15 <sup>th</sup> Oct 2009 (Only Officers received)		

(Received only on 07/12/09)

# ARMES

- Annual Review of MES expenditure is prepared annually and submitted as on 30<sup>th</sup> September every year which contain the following
  - No of CE/CWE/GE contracts
  - Expenditure incurred is within allocation and within AA
  - Expdr is within tolerable limits of AA/TS
  - Expdr is within funds allotted
  - Projects as per Para 11 of DWP and amount therein
  - Works completed as per Schedule or not
  - DO and extension of time granted for no of projects



# OFFICE OF THE AAO GE (AF) SDI & ASTE

Kempapura, Yemalur Post, Bangalore - 560037 Ph:080-25228479

No: AAO GE(AF)/ASTE/ARMES/2010

Dated : 15/06/10

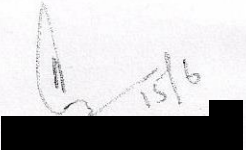
To

The PCDA  
E Section  
BANGALORE-7

Sub: Finalisation of Appropriation Accounts (Defence Services)-  
Review of Works Expenditure 2009-10.  
Ref: MO Letter No. E/1/1502/ARMES/vol XI dated 6/5/2010.

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ARMES Report for the year 2009-10 in respect of GE (AF) SDI &  
ASTE Bangalore is forwarded herewith for further necessary action.



  
ASST. ACCOUNTS OFFICER

NO: AAO GE (AF)/SDI&ASTE/ARMES  
O/b AAO GE (AF) SDI & ASTE  
Kempapura, yemalur post  
Bangalore-560037  
Dated: 15/06/2010

Additional information required to be submitted to Ministry as  
Called in Para 3 (1) to VII of CGDA No 18079/AT-X/99 dt 16/6/99.

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- 1, Service wise break up of allotment and expenditure shown in statement K-pt 11 para-12.
- 2, Total number of works costing more than 25 lakhs completed during the year. Approval in Annexure VII referred in Para 14.
- 3, Full details of item where extension of work granted by over than the original period.
- 4, Outstanding overpayment/short recoveries from contractors reported under para 21 (a) of ARMES.
5. Outstanding Rent & Allied charges in r/o pvt parties - Appendix -A.
6. CA was not received in CDA Office within the stipulated period- Appendix -B.

  
  
AAO GE (AF) SDI & ASTE



Non-compliance with the Basic rules laid down in Normal/Revised/Defence Works Procedures.

Sl No	Name of the CDA	Nature of Objection	Amt O/s as on 1/4/2009	Amt Objected during the yr 2009-2010	Amt settled during the yr 2008-2009		Amt O/s as on 31/3/2010
					Objections pertaining to previous yr 2008-2009	Objections pertaining to current yr 2009-2010	
1	CDA Bangalore	Want of Admin Approval	- Nil -				
2		Want of Technical Sanction	- Nil -				
3		Want of Allotment of Funds	- Nil -				
4		Excess over Admin Approval	- Nil -				
5		Excess over Technical Sanction	- Nil -				
6		Excess over Allotment of Funds	- Nil -		4 codeheads Rs. 21.65 lakhs		

  
 [Redacted]  
 GE(AF) SDI & ASTE


  
 [Redacted]  
 AAO GE(AF) SDI & ASTE



Statement showing the Rush of Expenditure in MES during the last months of the financial year 2009-2010

Sl No	Details	Expenditure	Average %
1	Expenditure from April to June 2009	3,14,95,019	18.01
2	Expenditure from July to September 2009	4,28,75,683	24.53
3	Expenditure from October to December 2009	3,54,87,685	20.28
4	Expenditure from January to February 2010	3,08,46,194	17.64
5	Expenditure during March 2010	3,41,55,616	19.54
	TOTAL EXPENDITURE FOR 2009-2010	17,48,60,197	100

  
[Redacted]  
GE(AF) SDI & ASTE


  
[Redacted]  
AAO GE(AF) SDI & ASTE



**Statement showing comparison of the Actual Expenditure with the Original Grant and Final Grant  
(Capital Head – MES Portion Major Head 4076 )**

Head of Account	Original Grant ie Budget Estimate	Final Grant IMA	Actual Expdr	Actual Expr. Original Grant	(Rs. in lakhs)
					(- or +) Final Grant
56/917/31	35.22	32.28	32.28		-
56/917/32	542.58	473.04	472.75		(-) 0.29
56/917/33	20.00	20.00	20.00		-
56/917/34	63.33	55.20	50.19		(-) 5.01
56/917/41(MAP)	6.44	6.44	6.44		-
56/918/48 Spl Project	31.00	31.00	20.82		(-) 10.18

  
[Redacted]  
GE(AF) SDI & ASTE

  
[Redacted]  
AAO GE(AF) SDI & ASTE




## Statement "K" Part - 11 Para - 12

Statement showing comparison of the Actual Expenditure with the Original Grant and Final Grant  
( Revenue Portion Major Head - 2076, 2077, 2078 - MES )

(Rs. in lakhs)

Head of Account	Original Grant ie Budget Estimate	Final Grant MA	Actual Expdr	Actual Expr. Original Grant	(- or +) Final Grant
56/756/02	46.20	46.44	39.47		- 6.97
56/757/00	16.00	16.00	15.30		- 0.70
56/760/07	78.62	82.37	67.93		- 14.44
56/761/07	53.46	53.50	53.06		- 0.44
56/760/01 & 02	199.36	192.33	181.68		- 10.65
56/760/04	7.25	7.25	7.25		-
56/760/05	24.40	24.40	24.40		-
56/760/06	44.45	37.07	27.37		- 9.70
56/760/30	30.98	34.59	34.59		-
56/760/35	41.71	48.45	47.52		- 0.93
89/761/01	162.75	165.72	148.13		- 17.59
56/761/03	288.00	287.17	281.28		- 5.89
56/761/05	22.00	22.00	22.87		+ 0.87
56/761/06	7.73	7.73	7.73		-
56/761/08	14.22	14.22	14.22		-
56/761/09	17.00	13.50	13.50		-
56/761/15	136.75	145.50	160.66		+ 15.16
56/799/01	2.00	1.15	1.15		-
56/799/02	0.50	0.40	0.40		-
56/799/03	0.75	0.75	0.41		- 0.34
56/728/01	25.00	18.00	19.87		+ 1.87
56/728/02	80.00	83.00	86.75		+ 3.75
56/728/06	4.00	4.00	2.97		- 1.03
56/765/01	1.92	1.92	0.00		- 1.92
56/765/03	2.50	2.50	2.50		-
56/765/04	3.45	2.60	2.06		- 0.54
56/565/19	0.15	0.20	0.20		-


  
 GE(AF) SDI & ASTE


  
 AAO GE(AF) SDI & ASTE

**THANK YOU**