

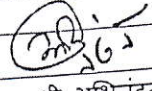
र.ले.नि. (क्षे.प्र.के), मेरठ छावनी  
CDA(RTC), MEERUT CANTT.

Performa for developing case studies for utilization in training programmes

Revised format


Subject/विषय Nature of Irregularity/Objection (अनियमितता की प्रकृति)	आवासीय कॉलोनी में अनाधिकृत कब्जा : शक्ति-नगर कॉलोनी, आगरा
	<p>1. छावनी परिषद् आगरा के द्वारा सन 1962 में स्थापित शक्ति-नगर कॉलोनी के 108 क्वार्टर का आवंटन केंद्र/राज्य/PSU के कार्यरत कर्मचारियों को किया गया। ऐसा ज्ञात हुआ है कि इस तय प्रक्रिया को धीरे-धीरे समाप्त कर वहां पर अनाधिकृत लोगों को आवास आवंटन किये गए। वर्तमान में छावनी परिषद् के मात्र 10 कार्यरत कर्मचारी ही यहाँ आवंटित क्वार्टर में निवास कर रहे हैं शेष 98 क्वार्टर अनधिकृत रूप से कब्जाए गए हैं जिनके आवंटन का कोई भी साक्ष्य छावनी परिषद् के रिकॉर्ड में नहीं पाया गया। इन अनधिकृत कब्जेदारों से बहुत ही मामूली लाइसेंस फीस वसूली के प्रयास छावनी परिषद् द्वारा किये जा रहे हैं जिसमें भी वह पूर्णतः विफल रहा है। वर्तमान में करीब 65 लाख रु की राशि लाइसेंस फीस वसूली के रूप में लंबित है। यहाँ ध्यान देने योग्य विषय यह है कि लाइसेंस फीस वसूलने का प्रावधान केवल सेवारत निवासियों से ही होता है जबकि अनधिकृत निवासियों से बाजार मूल्य (Market Rent) व विलंब शुल्क (Demurrage Charges) वसूलने का प्रावधान है, जो कि इस मामले में नहीं वसूला गया। इस कार्यालय की Audit Team को शक्ति नगर कॉलोनी से संबंधित निवासियों के नाम के अनुसार सूची, व्यक्तिगत: बकाया धनराशि की जानकारी, बिजली बिल इत्यादि से जुड़ी जानकारी उपलब्ध नहीं कराई।</p> <p>2. टीम ने आंशिक रूप से दस्तावेजों के परीक्षण करने के उपरांत यह पाया कि बाजार मूल्य के अनुसार 98 क्वार्टर के अनधिकृत निवासियों पर कुल 12,66,55,200/- रु किराये के रूप में बकाया है जिसकी वसूली या अनधिकृत कब्जेदारों से कब्जा हटाये जाने के ठोस प्रयास छावनी परिषद् प्रशासन द्वारा नहीं किये गए।</p> <p>3. यह भी प्रकाश में आया है कि उक्त कॉलोनी शक्ति नगर से संबंधित बिजली बिल भुगतान सं. [JUNE/2020/1/29/6/0105/0002 दिनांकित 11/06/2020 के सापेक्ष रु.1,29,423.00 का भुगतान किया गया जिसमें रु. 21,713.98 वर्तमान माह की एवज में व रु. 1,07,709.67 पिछले ARREARS के रूप में दिए गए। इस वित्तीय वर्ष में इस कॉलोनी के बिजली बिल के सापेक्ष कुल धनराशि रु. 22,84,818.73 का भुगतान हो चुका है जिसमें मूल देय राशि रु. 7,79,530.41 व ब्याज रु. 15,05,288.32 सम्मिलित है। यह एक गंभीर विषय है कि टोरेंट पावर लिमिटेड को ब्याज के रूप में इस कॉलोनी के नामे रु. 15.05 लाख का भुगतान बिजली बिल के रूप में किया गया जबकि बिजली बिल के कुल भुगतान रु. 22.84 लाख के सापेक्ष राजस्व प्राप्ति का कोई उल्लेख नहीं पाया गया।</p> <p>इस प्रकार कुल 4.03 करोड़ रुपये की अनुमानित राशि का व्यय शक्ति नगर कॉलोनी के कॉमन एरिया की बिजली पर किया गया जबकि इसके सापेक्ष राजस्व प्राप्ति शून्य है। इस तरह किराये के रूप में 12.67 करोड़ की हानि एवं बिजली बिल के रूप में 4.03 करोड़ की हानि हुई, जो उक्त शक्ति नगर कॉलोनी के संबंध में कुल 12.67 + 4.03 = 16.70 करोड़ रुपये की संयुक्त राजस्व हानि अब तक छावनी परिषद् को हुई है।</p>
How & when noticed (कैसे और कब संज्ञान में आया)	नियमित पंच लेखा-परीक्षण के दौरान(04/20-09/20)
Financial effect (वित्तीय प्रभाव)	16.70 करोड़ रुपये (Rs. Sixteen carore seventy lakhs approx.)
Regularization action recommended/advised (नियमितिकरण हेतु संस्तुति)	अनाधिकृत निवासियों से बाजार मूल्य (Market Rent) व विलंब शुल्क (Demurrage Charges) वसूलने की प्रक्रिया शुरू की जाए। उक्त आपति MFAI हेतु स्वीकार की जा चुकी है।

Corrective measures advised to avoid its reoccurrence (पुनरावृत्ति रोकने हेतु सुधारात्मक उपाय)	आवासीय कालोनी से अनाधिकृत कब्जेदारों को बेदखल किया जाए और नये सिरे से नियमानुसार योग्य आवेदकों को आवंटन किया जाए।
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हस्ताक्षर	
विकासक(Developer) का नाम	श्री अभिनंदन सिंह यादव
पद/लेखा संख्या	स.ले.अ./8339063
कार्यालय का नाम	स्थानीय लेखा परीक्षा अधिकारी (II), केन्द्रीय आयुध भंडार आगरा छावनी
संगठन का नाम	र.ले.नि. (सेना), मेरठ



**Proforma for Developing Case studies for utilization in Training Programme**

Subject	Infructuous expenditure and blocking of Govt. Money due to Non functioning of apparatus X-ray Machine (PVMs) No.250105 apparatus x-ray Radiographic fluoroscopic 2 Plus/Multipulse 300MA/125 KV X-Ray Machine
Nature of irregularity/objection	Apparatus X-ray Radiographic Fluoroscopic 2 Plus/Multipulse 300 MA/125 KV X-Ray Machine model: Nucleo Genx 30 has been received from M/s.NUCLEOTECH MEDICAL SYSTEMS International Ltd,MUMBAI on dated 31/10/2011 by MH Agara, the board having assembled pursuant to order proceed to carry out the opening of packages ,checking insatallation and demonstration of the above machine, Rep of board finding that the machine has found correct as per specification mentioned in the authority:- MOD ,DGAfMS/DG-25 AT No.47794/TPC/1787/DGAfMS/DG 25/Apparatus X-ray Radiographic Fluoroscopic 2 Plus/Multipulse 300 MA/125 KV X-Ray Machine/TE-PV-385/AT No.1955 dt.14/12/2010 , after recommendation of board, it has been taken on charge in concerned ledger vide RV No. CRV/MS/NE/DG/56/2012 dated:25/04/2012 and Satisfactory Installation Certificate issued on dated:25/04/2012 by MH Agara, the above firm has issued certificate of full warranty for five years. During the audit it has been observed that the above machine has broken down on dated:28/05/2012. the concerned unit has approached to the firm for repairing but the firm has not given fruitful result. the above mentioned machine has been lying unserviceable till date in the MH agara. It has been intimated and accepted by the Unit as infructuous expenditure and blocking of the Govt. Money.
How & When noticed	It has been observed during the local audit period :10/19 to 03/2020.
Financial Effect	1400000/-
Regularization Action recommended/advised	The Hospital has approached time to time to the supplying firm(M/s.NUCLEOTECH MEDICAL SYSTEMS,MUMBAI)and also to higher HQrs for repair of the subject equipment since 28/05/2012.
Corrective measures advised to avoid its recurrence	Regularise the loss of infractatus expenditure as per DFPPDS-2021 schedule-22, treated as MFAL.
signature:	 A.K. Maurya
Name of the Developer	
Designation	
A/c No.	
Name of Office	
Name of origination	CDA(A)MEERUT LAO(A)AGRA 8322416 SAO



# Proforma for developing Case Studies for utilization in Training Programmes

(Revised format)

Subject	M.F.A.I. (CASH Irregularity) 8,65,586/-
Nature of irregularity/Objection	Revenue loss of Rs- due to non-providing of assessment rent/Convening of Board of officers for assessment of rent in case of unit run Canteen of Central Comd Air Sp Sig Unit situated at Nainital.
How & When noticed	<p>This office made request to revise License Fee from concerned authorities time to time. In spite of this, License Fee had not been revised as per existing govt. orders. As per para 3 of GOI MOD Defence Shopping complex rule-2006 revision is to be carried out in every three years, and as per Para 12 (ii) of MOD commercial shopping Complex Management Rule - 2002 issued vide GOI MOD letter No. 10(25)/2001 D (Q &amp; C) dated 22.11.2002- "The shop will be given on license fee for a period of three years on payment of license fee and the license fee will be enhanced by 10% every year."</p> <p>Further as per para 1017 (e) of Regulation for the Army Vol-II (Edition 1987)- "The officer responsible for the allotment of accommodation will, before permitting the occupation of any building by a private person or any institution or corporate body invariably ascertain from the GE concerned the assessed rent or market rent, if higher, recoverable from such and individual institution or corporate body."</p> <p>However, BOO were convened on May 2006, March-2013 and after then Aug 2018 under the jurisdiction of Ranikhet HQ but the private parties situated at Nainital, Almora and Kausani coming under the jurisdiction of Ranikhet HQs had not been included under this.</p> <p>On disbandment of Central Comd Air Sp Sig. Unit requested to this office vide their letter no. 4195/A/Q/Sigs/Disbandment dt 30 Sep 2020 for issuance of No Objection Certificate in respect of Building no.1 S&amp;T/1,2,3 &amp;4 (CSD Canteen). In reply of this, it was intimated vide this office letter no. A/R/1/Gen. Corr dt 12.10.2020 addressed to BSO (MES) Ranikhet and copy to the CO, CASSU that L.F. of building No. 1 S &amp; T CSD were not being levied since Occupation to 02.2019 in the absence of any assessment of rent.</p> <p>Again BSO (MES) Ranikhet approached to this office vide their letter no. 2000/9/E2BS dt 17.10.2020 for issuing of NOC duly signed by him. The act of BSO was not in order in the light of para 12 (i) of QMG's Branch, Army HQ letter no. B/47044/11/Pol (Qtr) dated 13 Jun 2018 - "No MES clearance is given to the concerned unit on permanent move out of the station until all the recoveries are settled." and as per para 1 (e) of MESR- "Engineer services comprises for assessment of rent and the furnishing of necessary particulars to the DAD to enable them to collect rent for quarters and charges for furniture, electricity and water etc." and as per para 681 of MESR and para 5 (e) of MOD letter no. 62888/LDP/E4 (U2) dt 23 June 2015- "The GE is responsible for making demands for payment of all revenue, whether credited as Revenue receipts or compiled as a deduction from expenditure and for taking steps for its prompt realisation."</p> <p>On processing of this request this office put the remark in NOC that L.F. has not been charges since occupation to 28.02.2019 and returned the NOC to CASSU.</p> <p>Electricity and water charges were being recovered from the CSD on the basis of Return of Recovery provided by the SDO (MES) Nainital but Rent/ L.Fee were not being charges since occupation (As per record held in this</p>

continued

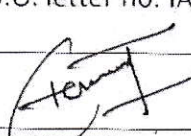
office since 2011) as actual occupation has not known to this office not provided by unit or MES Authorities .

The amount on account of Rent/L.F. due cannot be calculated in the absence of any details of date since when the CSD was running. No specific amount may be shown as BOO for this has not been initiated for the period occupation to Nov 2019.

Based on the BOO on March-2013 for other CSD in Ranikhet an assessment is made as under:-

1. Plinth Area of 1 S& T building as per Register of Permanent Military Buildings- 409.97 Sqm.
2. Temporary Reappropriation of Building was made for the period 10.01.18 to 30.06.20 for commercial use with Plinth Area- 179.59 Sqm
3. L. F. from 2011 to 12.2017  
Plinth Area- 409.97 Sqm.  
One month L.F. as per BOO for CSD situated at Ranikhet on March-2013 = Rs-7222/-  
From 2011 to 12.2011 = Rs-86664/-  
From 2012 to 12.2012 = Rs-95330/- ( 10% Increase)  
From 2013 to 12.2013 = Rs-104863/- (10% Increase)  
From 2014 to 12.2014 = Rs-115349/- (10% Increase)  
From 2015 to 12.2015 = Rs-126884/- (10% Increase)  
From 2016 to 12.2016 = Rs-139572/- (10% Increase)  
From 2017 to 12.2017 = Rs-153529/- (10% Increase)  
**Total = Rs-822191/-**
4. L.F. From 2018 to 02.2019  
Plinth Area- 179.59 Sqm ( AS per Temporary Reappropriation of building vide Stn HQ letter no.306/2/Q dt 20 Nov 19)  
From 2018 to 02.2019 = Rs- 43395/-

**Total Financial Effect calculated as above Rs-8,65,586/-**

Financial Effect	Approx Rs-8.65.586/-
Regularization Action Recommended/advised	The irregularity may be regularized under the orders of appropriate CFA.
Corrective measures advised to avoid its recurrence.	To carry out thematic audit as per direction issued by CGDA office vide D.O. letter no. IA/Review of Functioning/SDF dt. 18 Sep.2020.
Signature	 14.10.2021
Name of the developer	SATYAM SINGH
Designation	ASSITANT ACCOUNTS OFFICER
A/C No.	8345259.
Name of Office	AAO BSO (MES) RANIKHET
Name of organization	CDA (ARMY) MEERUT.

सत्यम् सिंह

Satyam Singh

बहाल लेखा अधिकारी

Asstt. Accounts Officer

सहायक लेखा अधिकारी (सहायक लेखा), रानिकेत

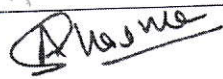
A.A.O. BSO (M.E.S.) Ranikhet



## Proforma for Developing Case Studies for utilization in Training Programmes

Subject	Irregularities noticed in Rent Bills of Service Officers	
Nature of Irregularity /Objection	Wrong IC/Army No./CDA A/c No. in respect of Service Officers	
How and when noticed	<p>In June 2019, it was observed in the office of AAO BSO, Mall Road, Dehradun that approx. 50 cases of Rent and Allied Charges in respect of Service Officers were pending for recovery since long as they had been rejected by PCDA(O), Pune with the remarks "<b>Invalid IC/Army No./CDA A/c No.</b>". These cases were recurring in nature and the Allied charges could not be recovered/were being delayed as Occupation Reports of the Officers forwarded by BSO itself contained either <b>Wrong IC Number</b> or <b>wrong Check Digit</b> or <b>Wrong CDA A/C Number</b>. Such errors were due to Clerical/Typing mistakes at the end of both the offices i.e. BSO/AAO BSO but there was no mechanism by either of them to detect and correct the same i.e. to find out correct IC No./Check Digit/CDA A/c No of the Officers. As a result, an endless process of correction and delay in recovery of Rent and Allied Charges was being followed.</p>	
Financial Effect	Minimum Licence Fee/ Furniture Charges/ Servant Qtr/Garage Charges	Rs.470/- pm
	Minimum Electric and Water Charges	Rs.1500/- pm approx.
	No. of Officers	50
	Minimum Time Period	06 months
	Minimum Financial Effect	Rs.5,91,000/- approx
Regularization Action recommended/advised	<p>Earlier (till 2017-18), a csv file through <b>PROJECT BHAWAN</b> was generated by all AAO BSO/AO GE Offices and forwarded to PCDA(O), Pune by Main Office. Rejections forwarded by PCDA(O), Pune in respect of all AAO BSO/AO GE offices was received by Main Office along with an <b>oscm</b> file which contained a correct and updated master i.e. IC Nos/CDA Account No of all Effective Army Officers. This <b>oscm</b> file along with rejections was then forwarded to all the concerned AAO BSO/AO GE offices (<b>The practice has been discontinued now and oscm file is no more received</b>) which helped them to rectify such errors. After receipt of <b>oscm</b> file, while feeding a new Occupation by the task holder, the details of the Officer like IC No., Check Digit and CDA Account Number could easily be cross checked from the master. This helped in feeding correct details every time enabling this office also to ensure correct and timely recovery in respect of each Service Officer.</p>	

<p><b>Corrective measures advised to avoid its reoccurrence</b></p>	<p>Regarding the above issue, this office contacted Officers of PCDA(O), Pune at its own level and managed to obtain an updated master of all Service Officers (<u>Currently also, this office obtains an updated master after every two to three months</u>). All pending cases of recovery were immediately cleared by this office and the practice is still continuing.</p> <p>7 cases of Wrong IC No/Check Digit/CDA A/c No. observed <u>during Apri'2020 to March'21</u> corrected by this office.</p> <p>3 cases of Wrong Check Digit observed <u>during Apri'2021 to September'21</u> corrected by this office.</p> <p>Hence, It is suggested that an updated Master of all Service Officers may be asked for from PCDA(O) Pune and made available to all AAO BSO/AO GE offices. This will considerably eliminate the rejection cases of Rent and Allied Charges thereby enabling correct and timely recovery in respect of Service Officers.</p>
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Signature	
Name of the Developer	ANOOP SHARMA
Designation	Accounts Officer
A/c No.	8336060
Name of Office	AAO BSO, Mall Road, Dehradun
Name of Organisation	CDA (ARMY), Meerut



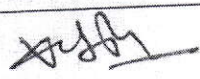
र.ले.नि. (क्षेत्रीय प्रशिक्षण केंद्र), मेरठ छावनी  
CDA (Regional Training Centre), Meerut

Proforma for developing Case Studies for utilization in Training Programmes  
(Revised format)

Subject	Medical Claim pertaining to Indoor Treatment
Nature of irregularity/objection	<p>In a medical claim submitted to this section for reimbursement in respect of Shri XYZ of unit ABC, it was found that the indoor treatment was obtained from CGHS empanelled hospital viz. Pushpanjali Hospital from 17.08.2021 to 21.08.2021. During this period a particular injection viz. Inj. IMMUNOREL was prescribed by the treating doctor on a daily basis. On dates 17.08.2021, 18.08.2021, 19.08.2021 and 20.08.2021 a total quantity of 11 of the concerned injection was procured from the hospital's pharmacy for Rs.16,237/- per injection whereas on 19.08.2021 and 20.08.2021 a total quantity of 04 of the same injection were procured from another pharmacy viz. Yashwi Medicals for Rs.7800/- per injection. In total 11 injections were prescribed and in view of the difference in the above rates of the concerned injection a discrepancy of Rs.59059/- was found.</p>
How & when noticed	During the pre audit of the medical claim.
Financial Effect	Rs.59059/- (Rupees Fifty Nine Thousand and Fifty Nine Only)



Regularization Action recommended/advised	The above discrepancy was raised and the medical claim was returned to the employee with a letter asking for the reply for the above said objection raised. In case of mistake on the part of hospital or the pharmacy, it was requested to rectify the discrepancies and restrict the concerned bill as per the actual/ lowest rates.
Corrective measures advised to avoid its reoccurrence	In this light, the letter was issued to the controlling authority of the concerned unit requesting for the strict compliance of the above said directive and ensure thorough scrutiny of medical claims prior to their submission for the reimbursement. It is worth mentioning that similar guidelines were issued by the HoD of the concerned unit.

Signature	
Name of the developer	Shri Vinod Kumar Jain
Designation	Asst. Accounts Officer
A/c No.	8340296
Name of office	Area Accounts Office (Army), Agra
Name of Organisation	CDA (Army), Meerut

Note:- The names of the individual and the unit have been replaced with XYZ and ABC respectively.




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Subject	Medical Claim pertaining to Indoor Treatment
Nature of irregularity/objection	<p>In medical claims submitted to this office for the reimbursement, it is often seen that many of such claims are time barred that may date back from a period beyond 06 months to even a year. As per the CGHS rule the medical claims must be submitted within duration of 06 months from the time of discharge from the indoor department of the hospital and in case of inability to do so, the said claim must be submitted with the time barred sanction of the Head of the Department of concerned unit.</p> <p>In order to bring the medical claims within the time frame of 06 months, the concerned authorities of the units accept the claims preferred back dated and thereby exploit the lacuna in the above mentioned rule regarding the timely submission of the medical claims for reimbursement as well as avoid the time barred sanction of HoD. It seems that the controlling authorities accord sanctions to such claims and fully conversant of the claims being time barred.</p>
How & when noticed	During the pre audit of the medical claim.
Financial Effect	Not Applicable



Regularization Action recommended/advised	The above discrepancy was raised and the medical claims were returned to the unit with a letter asking for the time barred sanction of the appropriate authority as well as a statement of case explaining the reasons for the delay in submission of the claim and to determine the accountability of the person responsible for the delay.
Corrective measures advised to avoid its reoccurrence	The concerned units have been directed for the strict compliance of rules laid down vide MoHFW's letter No. S.14025/19/2015-MS dated 27.05.2015 and to ensure timely submission of medical bills and avoid any malpractice which undermine the essence of above rules.

Signature	
Name of the developer	Shri Vinod Kumar Jain
Designation	Asst. Accounts Officer
A/c No.	8340296
Name of office	Area Accounts Office (Army), Agra
Name of Organisation	CDA (Army), Meerut

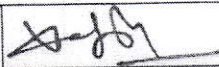
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(Revised format)

Subject	Medical Claim pertaining to Outdoor Treatment
Nature of irregularity/objections	<p>In context of medical claims relating to outdoor treatment especially treatment obtained from the District Hospital, following points were observed:-</p> <ol style="list-style-type: none"><li>1. All the medicines prescribed by the government doctor were costly and had to be procured from outside the District Hospital despite the fact that only those medicines which are not available in the hospital stores (dispensary) must be procured from outside.</li><li>2. The medical claims did not support Non Availability Certificate issued by the District Hospital which is mandatory in case the medicines were not available in the Hospital's store and need to be procured from outside source.</li><li>3. As per CSMA rule a maximum of 10 injections in a period of 10 days may be prescribed by the AMA. It was seen that for every disease that was diagnosed particular costly injections viz. Inj. Mero and Inj. Magnex etc. were prescribed for the maximum quantity possible (02 injections per day) during the entire course of treatment. This observation was made regarding every outdoor medical bills pertaining to District Hospital which indicated nexus between beneficiaries and hospital authorities for ensuring maximum reimbursement possible which would not have been the case had the actual bill were to be submitted and passed as per prescribed rules.</li></ol>



	4. The frequency of medical reimbursement bills related to District Hospital in respect of certain employees were too suspicious, as it seemed that the bills and prescriptions were intentionally adjusted with malign intent of circumventing the medical reimbursement rules as well as audit procedures.
How & when noticed	During the pre audit of the medical claim.
Financial Effect	Approximately Lakhs of rupees per month
Regularization Action recommended/advised	<ol style="list-style-type: none"> <li>1. The above discrepancies were raised vide objections and the medical claims were returned to the concerned units with a letter asking for outer wrappers of costly injections/ a certificate from the controlling authority regarding physical verification of those outer wrappers.</li> <li>2. The issue was brought to the notice of higher authorities.</li> </ol>
Corrective measures advised to avoid its reoccurrence	<ol style="list-style-type: none"> <li>1. Setting the accountability in case the bill is found not to be genuine.</li> <li>2. Ensuring thorough scrutiny of such outdoor bills by the controlling authority of concerned units prior to its submission for reimbursement.</li> </ol>

Signature	
Name of the developer	Shri Vinod Kumar Jain
Designation	Asst. Accounts Officer
A/c No.	8340296
Name of office	Area Accounts Office (Army), Agra
Name of Organisation	CDA (Army), Meerut

Proforma for developing Case Studies for utilization of Training Programmes

(Revised format)

Subject	Additional / Alteration cum Special Repairs to MES Civilian accommodation at Meerut
Nature of irregularity / objection	<p>Proposal was included in approved list of AMWP 2020-21 with financial implication of Rs. 180 Lakh and HQrs PUPSA vide its letter No. 143803/AMWP/20-21/Q3W dated 16.05.2020 has mentioned the cost of the proposed as Rs. 180 Lakh however AE Part I &amp; II were prepared and wherein cost of the work was worked out as Rs. 194.33 Lakh.</p> <p>Moreover, PUPSA HQrs vide its Convening Orders dated Nil wherein nomenclature of the work was mentioned as "Addn / Alt to MES Civil Accommodation at Meerut" and same was also mentioned in letter of HQ PUPSA. However, proposal was with the nomenclature as <b>Additional / Alteration cum Special Repairs to MES Civilian Accommodation at Meerut</b>.</p> <p>Fund availability certificate has mentioned that funds are available under code head 902/36 which is pertain to Other than Married Accommodation whereas proposal was for Married Accommodations.</p> <p>In serial No. 5 of Engineer Appreciation Nil special items of work involved including those which depart from approval scales of accommodation. However, as per Board Proceeding special item were included in proposal.</p>
How & when noticed	<p>During scrutiny of the proposal, it was observed that Note (iii) under Para 6 of DWP 2020 which is prohibited to incorporate Special work / item in works at any stage during planning or execution without prior approval of the CFA.</p> <p>It was also observed that as Para 6 (b) of DWP 2020, the Special Works /items would not be introduce a new practice of change of scales and exceptional local conditions justify the necessity.</p>
Financial effect	Rs. 14.33 Lakhs was over and above the ceiling amount as approved in AMWP 2020-21.
Regularization Action recommended / advised	<p>Unit was advised to refer Note (iii) under Para 6 of DWP 2020 which is prohibited to incorporate Special work / item in works at any stage during planning or execution without prior approval of the CFA. Hence, it was advised to process the case in terms of Para 6 (c) of DWP 2020 to obtain in principle approval (AIP) of CFA.</p> <p>Unit was also advised to insure and certify in terms of Para 6 (b) of DWP 2020 that the Special Works would not be introduce a new practice of change of scales and exceptional local conditions justify the necessity.</p> <p>It was observed that fund availability certificate mentioned that funds are available under code head 902/36 which is pertain to</p>



	<p>Other than Married Accommodation whereas proposal was for Married Accommodations.</p> <p>In serial No. 5 of Engineer Appreciation Nil special items of work involved including those which depart from approval scales of accommodation. However, as per Board Proceeding special item were included in proposal.</p>
Corrective measures advised to avoid its reoccurrence	<p>Accordingly, unit has recalculated the AEs and special item of UPVS window removed from AE Part II and aluminum window in lieu of UPVC window were included in AE Part II which were authorized and therefore, amount of Rs. 194.33 Lakhs is reduced to Rs. 180 Lakhs and comes within the ceiling of AMWP. Hence, proposal was concurred and saving of Rs. 14.33 Lakhs was achieved.</p>

## Proforma for developing Case Studies for utilization of Training Programmes

(Revised format)

Subject	03 proposals pertaining to procurement against the MOLTI PPP
Nature of irregularity / objection	<p>Government of India, Ministry of Defence vide its letter No. A39004/MOLTI/Policy/GS/MT-11/ 100/MOLTI/D (GS-II)/2018 dated 12.11.2018 has issued procedure for expenditure on MOLTI and as per that expenditure on MOLTI projects is to incurred from Capital Budget following Revenue Procedure.</p> <p>Dte General of Mil Trg, IHQ of MoD (Army) vide its letter dated December 2018 has issued SoP for Modernisation of Laboratories and Training Infrastructure (MOLTI) and special feature of the same is as under:-</p> <ul style="list-style-type: none"> <li>• Cost of equipment / project should be more than Rs. 10 Lakhs and self life of more than seven years.</li> <li>• To ensure optimum training value is derived from these assets, they should have inbuilt warranty of minimum three years at the time of installation and provision of placing it under Annual Maintenance Contract, post expiry of warranty.</li> <li>• No permanent construction / structure shall be built under MOLTI. Civil works that are essentially required to be carried out as part of the approved projects can be undertaken under the scheme.</li> <li>• Proposed items should fill a void or be a replacement of existing old equipment after its disposal. In case of upgradation, modalities and funds for existing systems should be mentioned.</li> <li>• Item should not be covered under other Grants.</li> <li>• It should not be scaled and should not recurring expenditure.</li> <li>• Items should not be IT equipment, which can be procured through IT Grant.</li> <li>• The MOLTI fund shall be sub allocated under Major Head 4076 code head 908/61 and expenditure incurring from <b>Capital Budget following Revenue Procedure.</b></li> <li>• CFA for individual projects will be as per the financial powers delegated under schedule 10 of DFPDS 2016.</li> </ul>
How & when noticed	<p>Ministry of Defence (Finance) (Budget Division) vide its ID no. 2(2)/Budget-I/2008 (Part) dated 12.04.2021 has withdrawn MoD (Fin) instructions on the Capital Booking Revenue Procedure (CBRP) notified vide ID No. 2 (2)/B-I/2008 dated 13.01.2011 with immediate effect. Now, no new cases will be processed under CBRP. All the cases seeking AON, meeting the provisions of OCPP, will be taken up under OCPP following DAP 2020. A list of items for procurement under other capital procurement procedure (OCPP) of DAP 2020 has also been circulated vide MoD Acquisition Wing Secretariat Office order dated</p>



	07.12.2020. MoD, Acquisition Wing (Land System) vide OM No. F. No. 20/11/2015-D (GS IV) dated 25.02.2021 has circulated the delegation of financial powers under Other Capital Procurement Procedure (OCP) wherein up to Rs. 100 Crores GoC-in-C is the CFA.	
Financial effect	Canine Training infrastructure for spl trg of explosive detection and search & rescue dogs	Rs. 12.48
	Multi-dog tracking GPS and Remote Training Device for tracker dog and Infantry Patrol dog training	Rs. 11.99
	Fiber glass obstacle course for agility training of Army dogs	Rs. 10.60
	Hygiene and Sanitation training equipment	Rs. 13.99
Regularization Action recommended / advised	Unit was advised to process the case in terms of directions issued by MoD Acquisition Wing Secretariat vide Office order dated 07.12.2020.	
Corrective measures advised to avoid its reoccurrence	-----	