

Circular  
**Office of Controller General of Defence Accounts**  
**Ulan Batar Road, Palam, Delhi Cantt -110010**  
**(IAW-7)**

No. IAW/7/7279/Misc  
To,

Dated: 21.04.2017.

All PCsDA/CsDA

Sub: Audit findings of Post -audit of accounts of ATG & TTIEG.

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Please find enclosed a copy of Report on important audit findings of post-audit of accounts of ATG & TTIEG carried out by PCDA (WC) Chandigarh for the financial year 2015-16. Audit findings involve matter of vital importance concerning utilisation of allocated resources on training, efficiency and preparedness of troops.

2. The matter has been reported to the GOC-in-C (WC) by PCDA (WC) to issue necessary instruction to all budget holders for proper and optimum utilisation of allocated training grants strictly in accordance with Govt. orders on the subject.

3. All PCsDA/CsDA are requested to exercise these parameters and any additional parameter they may like to include in their respective command.

Please acknowledge receipt.




Jt. CGDA (IA)

Copy to

EDP Centre

(Local)

- With a request to upload the circular on CGDA Website.

  
Sr. AO (IA)

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Review of Post –Audit of ATG & TTIEG For the FY 2015-16

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**Background :-**

With a view to enabling the Army Commanders to run the affairs of the Units smoothly and ensuring training of the troops timely , a number of Grants are placed at the disposal of COs of the Units. We have selected the accounts pertaining to financial year 2015-16 in respect of ATG and TTIEG for detailed audit and findings are reflected in the succeeding paragraphs.

**1.Introduction of ATG & TTIEG:-**

**(a) Annual Training Grant:-**

ATG is a grant made to the DCOAS in the Defence Service Estimates to enable the General Staff to exercise administrative control over training and its expenditure connected with training camps , manoeuvres ,tactical exercises with or without troops ,staff excercises and training conferences, weapon training ,range courses and other form or forms of training of the regular army held under the direction of the Deputy Chief of the Army Staff or any Army Commander. Items of expenditure which are debitable to the Army Training Grant are shown in Annexure –A to Appendix –I of Schedules to FR Part-II Vol-I.

**(b)TTIEG(Technical Training & Instructional Equipment Grant) :-**

The Technical Training & Instructional Equipment Grant is a grant made available to the Signal Officer-in-Chief in the Defence Services Estimates to enable him to exercise administrative control over training of the Corps of Signals and its expenditure to be incurred in connection with the provision , fabrication and maintenance of instructional equipments and training aids for training in technical categories and for the purchase of signal stores and equipment pursuant to the efficient training of the Corps of Signals. Items of expenditure which are debitable to the Technical Training & Instructional

Equipment Grant are shown in Para 3 of Appendix 3 of Schedules to FR Part-II Vol-I.

## 2.Allotment & Expenditure

The overall position of annual allotment ,actual expenditure and unspent provisions under ATG & TTIEG for FYs 2014-15 & 2015-16 in respect of units under the payment and audit jurisdiction of PCDA(WC) is shown below :-

| Sl. No | Fin.Year | Grant | Annual Allotment | Expenditure    | Unspent Provisions     | %age |
|--------|----------|-------|------------------|----------------|------------------------|------|
| 1.     | 2014-15  | TTIEG | Rs.19,48,02,648  | Rs.165378964   | <b>Rs.2,94,23,684</b>  | 15.1 |
| 2.     | 2014-15  | ATG   | Rs.25,13,35,750  | Rs.1316,30,000 | <b>Rs.11,97,05,750</b> | 47.4 |

| Sl. | Fin.Year | Grant | Annual Allotment | Expenditure     | Unspent Provisions    | %age  |
|-----|----------|-------|------------------|-----------------|-----------------------|-------|
| 1.  | 2015-16  | TTIEG | Rs.30,31,18,696  | Rs.27,52,37,761 | <b>Rs.2,78,80,935</b> | 9.19  |
| 2.  | 2015-16  | ATG   | Rs.16,77,68,659  | Rs.14,70,35,813 | <b>Rs.2,07,32,846</b> | 12.35 |

Rule 52(2) of GFR provides that any provision in a grant which is foreseen to be surplus should be surrendered to the Govt. as soon as these are foreseen , without waiting for the end of the financial year. Review of post –audit of these Grants has revealed that contrary to this rule the units kept the huge unspent provisions and allowed automatic lapse of the same at the end of financial years which could have otherwise been utilized elsewhere . Lapse of Grants as above not only displays inefficient monitoring of budget but also the inability of the Units to utilize the allotted Grants/Funds for furtherance of training of the troops which is of paramount importance .

3. Further ,in addition to procedural lapses such as formation of cartel, splitting of expenditure with the intention of bringing the expenditure within the powers of competent financial authorities issuing sanctions(which is regularly objected to by our Misc. Section) , the review of post –audit of accounts of above Grants for the financial year 2015-16 has revealed the following deficiencies and irregularities of serious nature:-

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(i). Improper Utilisation of Training Grants.

The main objective of placing annual allotment of various Training Grants at the disposal of Army Commander is to facilitate him to meet the expenditure promptly on training ,tactical exercises with or without troops , training conferences, weapon training , range courses and other form or forms of training of the regular army in any way he considers conducive to the progress of training , efficiency and preparedness of the troops under his command .A review of the post-audit of accounts of these grants has however revealed that instead of utilizing the Trg.Grants on the training of the troops , major portion of these Grants in majority of the cases , has been utilized by the units for procurement of following articles :-

- (a) Computers, peripherals ,software packages, computer stationery and accessories and other articles such as ACs, TV, Chairs ,Sofa Set Heater, Coolers, Paints , articles of sports, civil works etc. which are neither authorized under Training Grant nor appear to be conducive in any way to the progress of Training , efficiency and preparedness of the troops. Moreover these items could have otherwise been obtained under separate relevant Grants such as Annual Contingency Grant,Sports Activity Grant , IT Grant etc.
- (b) In this connection it is submitted that Para 3 (a) (ii) of Appendix 'A' to Army Instruction No. 01/2014 provides that procurement of equipments, stores and furniture under ATG can be made subject to the condition that the items proposed to be purchased under ATG cannot be obtained on loan for duration of exercise ,training camps etc. from MES. The objective of getting the above mentioned items on loan from MES is to spend the optimum amount of Training Grant judiciously only on training of the troops. Note below para 14(l) of Appendix 'A' to Army Instruction No. 01/2014 further clearly stipulates that : (i)The requirement of electronic training aids shown against Srl.No.(a) to (l) para 14(l) of Appendix 'A' to Army Instruction No. 01/2014 may be procured if these are integral part of training .The requirement of these items shall be projected for procurement through IT Grant well in time. However, in any case if the items are not available through concerned Line Directorates dealing with IT

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grant through Central Sources then the items can only be procured out of Annual Training grant to meet the urgent requirement .

(ii) In case the items are procured through ATG the specifications, if any, laid down by the Directorate Gen of Info Sys (DGIS) should be adhered to by the procuring agencies .

(iii) Before issuing any tender enquiry the **approval of competent authority for necessity should be obtained invariably** and procurement made as per laid down provisions in DPM. However, review revealed that there was nothing on records to show that requirement of these IT items was projected for procurement through IT Grant well in time and prior approval of competent authority obtained . Hence total procurement of these items is in gross violation of Govt. orders governing these grants.

(c) So far as TTIEG is concerned attention is invited to **Para 6 (C) of IHQ/MOD(A)QMG Branch, DG, S&T letter No.57416/TIEG/Gp-III/Q/ST(Plg) dated 07/09/2009 which totally forbids procurement of computers, peripherals, software packages, computer stationery and accessories etc. against TTIEG.** Para 2 of IHQ/MOD(A)QMG Branch, DG, S&T letter No.57416/TIEG/Gp-III/Q/ST(Plg) dated 07/09/2009 further reads that "over period of time it is felt that the scope of utilization( of TTIEG) has shifted from Technical Training to procurement of articles". As per Para 3 of above letter the scope of TTIEG is to initiate measures in furtherance of the Technical knowledge of all ranks in the units. The above letter concludes with the remarks that the aim of the TTIEG is to upgrade technical knowledge of the personnel. Any equipment meant towards this end can be purchased from the grant. **The emphasis needs to be given to Training of personnel rather than on purchase of equipments.** It will involve objectively laying down parameters thereafter allocating resources and finally monitoring it continuously . **Nothing to this effect could be seen during review of accounts referred to above.** Review of post-audit of accounts of TTIEG has revealed that contrary to above clear instructions from IHQ/MOD(A), the majority of the units have utilized the TTIEG & ATG for procurement of unauthorized articles defeating the very purpose of Training Grants for which they were actually allotted.

#### 4.Rush of Expenditure:-

As per Rule 56(3) of GFR, rush of expenditure particularly in the closing months of financial year, shall be regarded as a breach of financial propriety and should be avoided. Extant Govt. orders on the subject further provide for restricting the expenditure during the last quarter of the financial year to 33% and during March of the financial year to 15% of the allotted amount . Yet review revealed that expenditure ranging from 55% to 100% was made in the last quarter and 25% to 100% in March during the financial year 2015-16. Details shown at Annexure - C .This shows non-compliance to the Govt. orders aiming at better fiscal management and financial discipline.

#### 5.Improper Method of Procurement .

(i) Para 2.2 of DPM,2009 provides that purchases of stores must be made in the most economical manner and in accordance with the definite requirements of the defence services. Stores should not be purchased in small quantities . Review of accounts of these grants has however revealed that stores against these Training Grants have been procured in small quantities on alternate days or weekly .The main objective behind this appears to bring the expenditure within financial powers of lower CFA issuing sanctions .A few such instances where inherent financial powers of the CFA under TTIEG head are Rs.50000 /- are shown below :-

| Unit               | Date       | Article                 | No. | Amount        | No.& Dt of CRV                         |
|--------------------|------------|-------------------------|-----|---------------|--|
| 634<br>SATA<br>Bty | 04/12/2015 | Motorola<br>Walky-Talky | 5   | Rs.38845.00   | CRV/TTIEG/03/2015-<br>16 dt 04/12/15   |
|                    | 20/02/2016 | -do -                   | 1   | Rs.18727.50   | CRV/TTIEG/05/2015-<br>16 dt 20.02.2016 |
|                    | 10/03/2016 | -do -                   | 1   | Rs.16457.50/- | CRV/TTIEG/06/2015-<br>16 dt 10.03.2016 |

(ii) Para 2.1. of DPM,2009 emphasising on fundamental principles of public buying clearly provides that every authority delegated with the powers of procuring goods in public interest shall have the responsibility and

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accountability to bring efficiency ,economy ,transparency in matters relating to public procurement and for fair and equitable treatment of all suppliers and promotion of competition in public procurement .

Review of post-audit of accounts of above Grants has however revealed instances of non-compliance of above orders .A review of the case reflected at Annexure -D has shown that rates of as many as three items quoted by L-I were found to be higher than those quoted by L-II. The Unit was required to issue supply order in favour of both the suppliers on the basis of lowest rates quoted for each article to be procured . **Incorrect determination of L-I by the Unit** on the basis of total cost of items to be procured , caused loss to the exchequer.

Review of post – audit of accounts of Grants has also disclosed **that in number of cases landline No./ Mobile No. of one Supplier printed in his Quotation also finds place in the printed Quotation of another supplier which is indicative of the fact that three quotations are arranged from a single supplier defeating the objective of transparency and competitive rates in public procurement .A few instances are given below :-**

| Sl. No | Unit                     | Telephone No / Mobile No. | One & the same Telephone/Mobile No. found printed in the Quotations of :                 | Remarks                     |
|--------|--------------------------|---------------------------|--|-----------------------------|
| 1.     | 105 AD Regt.             | 0171-2662183              | (i)M/S.Powertek Electronic System, Ambala Cantt-133001.<br>(ii)M/S.Sanyukt Enterprises * | Copy placed at Annexure 'E' |
| 2      | 152 Fd.Wksp Coy EME      | 098161-84480              | (i)M/S.Deepak Trading Co,Yol Cantt.<br>(ii)M/S.Jain Brothers,Yol Camp.                   |                             |
| 3.     | 9 Corps Aire Sp Sig Unit | 01892-236220              | (i)M/S. S.S. Enterprises ,Yol Cantt.<br>(ii) M/S.Sigma Electronics,Yol Cantt.            |                             |
| 4.     | HQ 37 INF BDE            | 94174-97392               | (i)M/S.Shashi Associates, Chandigarh.<br>(ii)M/S.Savraaj Enterprises ,Derabassi.         |                             |

\*In case of M/S.Sanyukt Enterprises,there is no address on the quotation of the vendor.

(iii) Review of post-audit of accounts of ATG/TTIEG has further revealed that in considerable number of cases quotations have been found obtained from General Order Suppliers not directly dealing in the trade of items intended to be purchased . It is not understood as to how the rates have been justified by the Unit authorities as reasonable in absence of the quotations obtained from the dealers directly dealing in the trade. As such possibility of articles being procured from public money by the units at inflated rates cannot be ruled out. Following are the instances :-

| Sl N | Unit      | Item                           | Qty. | Total Cost (Rs.) | CRV No.            | Vendor                      | Vendor Regd. For dealing in |
|------|-----------|--------------------------------|------|------------------|--------------------|-----------------------------|-----------------------------|
| 1    | 1 PARA SF | DRY FIT T SHIRT                | 126  | 92649            | CRV/A/1716 /04/ATG | Sanyukat Enterprises        | IT H/W , Office Equipmts    |
| 2    | 1 PARA SF | Thermal Fleece Jackets         | 42   | 98826            | CRV/A/1716 /05/ATG | PowerTel.Elec tronic System | Electronic Items            |
| 3    | 1 PARA SF | Tactical Bags 20 Ltr capacity  | 42   | 91462            | CRV/A/1716 /06/ATG | PowerTel.Elec tronic System | Electronic Items            |
| 4    | 1 PARA SF | Duffle Bags                    | 42   | 85523            | CRV/A/1716 /07/ATG | Sanyukat Enterprises        | IT H/W , Office Equipmts    |
| 5.   | 1 PARA SF | Balaclava Full Face Boonie Hat | 42   | 71126            | CRV/A/1716 /08/ATG | Narinder Singh & Sons.      | Stationery & Furniture      |
| 6.   | 1 PARA SF | Hand Gloves Reinforced leather | 42   | 71269            | CRV/A/1716 /09/ATG | Sanyukat Enterprises        | IT H/W , Office Equipmts    |
| 7.   | 1 PARA SF | Track Suits Stretchable        | 42   | 98588            | CRV/A/1716 /10/ATG | Narinder Singh & Sons.      | Stationery & Furniture      |
| 8.   | 1 PARA SF | Rain Poncho                    | 42   | 93125            | CRV/A/1716 /11/ATG | Narinder Singh & Sons.      | Stationery & Furniture      |
| 9.   | 1 PARA SF | Wind Proof Jackets             | 42   | 97401            | CRV/A/1716 /12/ATG | Sanyukat Enterprises        | IT H/W Office Equipments.   |



## 6. Ultra Vires Sanctions

Para 6 read with Para 12 of Appendix to GOI MOD letter No.A/89501/FP-1/1974/D(GS-I) dated 26/7/2006 stipulate that financial powers and other instructions /restrictions given in Schedules I to XXIII(A) enclosed with the Govt letter ibid are to be followed strictly by the CFAs. Financial powers of Defence officers have further been revised with effect from 01/05/2015 vide GOI MOD Order NO. Coord-A -102 dated 20/04/2015 whereunder inherent powers of CFAs have been done away with . Accordingly all financial powers were required to be exercised by CFAs in consultation with co-located IFAs. Where no IFAs were co-located ,CFAs were empowered to issue sanction for incurring expenditure to the extent of Rs. One Lac subject to submission of a certificate to the effect that there was no IFA co-located at the station. However ,under no circumstances expenditure which requires sanction of higher authority or prior concurrence of IFA shall be sanctioned by a lower authority in installments . However,review of accounts of these Training Grants has revealed a number of instances of sanctions issued by the lower CFAs beyond their delegated financial powers and without concurrence of IFA , wherever required. Post-audit has revealed such ultra vires sanctions issued by the CFAs authorising thereunder procurement of articles which are not otherwise authorized under Training Grants. This shows financial irregularities and lack of procurement propriety on the part of unit authorities. A few examples of such sanctions are highlighted at Annexure 'F'.

## 7. Belated Rendition of Accounts

Similarly expenditure statements along with the paid vouchers on account of TTIEG and ATG are to be submitted to audit authorities on Quarterly and half yearly basis respectively as per Annexure –A to Appendix –I of Schedules to FR Part-II Vol-I.& Appendix 3 of Schedules to FR Part-II Vol-I.Review has revealed that majority of the units do not adhere to timely rendition of accounts to audit authorities.

## Conclusion:

In post –audit system of accounting Training Grants are released by Paying authority with reference to Contingent Bill submitted by Units concerned on the basis of annual allotment of funds under respective Training Grants. However, in post audit system of payment ,instances of financial irregularities have increased consistently with no corrective action by Units/formations concerned ,despite repeated audit observations/objection raised by audit authorities during post –audit of accounts of these training grants .

As seen in the post –audit of accounts of these training grants, considerable number of Commanders after drawl of Training Grants utilize the grants in their own way in disregard to Govt orders governing these grants, financial regulations and procurement propriety. As far as audit authorities are concerned, experience shows that keeping in view the amount of Training Grant which is not so huge (though total number of units is considerably high involving thereby huge amount), audit authorities raise audit observations to which the units do not pay any attention.

Moreover, as army units move from one place to another place after a tenure of two to three years so they deal with such audit observations with the only sentence “Noted for strict compliance in future” without taking any remedial action. By the time Audit observations raised by the audit authorities with reference to Accounts of these Grants (submitted generally late ),are received in the Units, they are already ready for move from audit jurisdiction of one Controller to that of another, so the above assurance of audit compliance continues endlessly resulting into persistent irregularities in use of Training Grants defeating the very purpose for which they were actually allotted.

Taking into account the consistently increasing instances of financial irregularities noticed during post –audit of accounts of Training Grants with no corrective action by the Units , despite repeated audit observations/ objections, necessary steps need to be taken at appropriate level to ensure financial discipline , procurement propriety and above all optimum utilization of allocated resources for furtherance of training , efficiency and preparedness of troops.

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Annexure -B

LIST SHOWING DETAILS OF PROCUREMENT OF UNAUTHORISED  
ITEMS AGAINST ATG & TTIEG.

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| Sl.No. | Details of Item            |
|--------|----------------------------|
| 1.     | Centre Tables              |
| 2.     | Office Tables              |
| 3.     | Designer Wooden Chairs     |
| 4      | Heat Pillars               |
| 5      | Aluminum Glass Partition   |
| 6      | Plastic Bucket and Thermos |
| 7      | Hot Case                   |
| 8.     | Pedestal Fan               |
| 9      | Visitors Chairs            |
| 10     | Curtains                   |
| 11     | Photo Frame                |
| 12     | Table Flower Ware          |
| 13     | Split AC                   |
| 14     | Toilet Stand               |
| 15     | Wash Basin With Stand      |
| 16     | Toilet Seat English        |
| 17     | EPABX System               |
| 18     | Executive Chairs           |
| 19     | Coir Mat                   |
| 20     | Electric Lawnmower         |
| 21     | Window Glass               |
| 22     | Window Film                |
| 23     | Aluminum Door              |
| 24     | Stationery                 |
|        | <b>IT ITEMS</b>            |
| 1.     | LED TV                     |
| 2      | Thin Client                |
| 3      | Scanner                    |
| 4      | Printer                    |
| 5      | UPS                        |

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**Annexure- C**

**List showing percentage of expenditure of ATG & TTIEG during March 2016**

| Sl No. | Grant | Name of Unit                                      | Total Allotment for the year (in Rs.) | Prescribed %age of fund utilization during last month of FY | Actual %age of fund utilization by the Unit during last month of FY |
|--------|-------|---|---------------------------------------|---|---|
| 1      | ATG   | 20 JAK Rif  | 100000                                | 15  | 100   |
| 2      | TTIEG | 65 Armd Regt                                      | 578285                                | 15  | 44  |
| 3      | ATG   | 65 Armd Regt                                      | 525000                                | 15  | 19  |
| 4      | TTIEG | 89 Armd Regt                                      | 528285                                | 15  | 38  |
| 5      | ATG   | 89 Armd Regt                                      | 375000                                | 15  | 27  |
| 6      | TTIEG | 200(I) Wksp Coy EME                               | 178000                                | 15  | 31  |
| 7      | TTIEG | 916 Lt AD Regt<br>Wksp(Comp)                      | 116000                                | 15  | 26  |
| 8      | TTEIG | 980 AD Regt                                       | 144000                                | 15  | 48  |
| 9      | TTIEG | 120 Armd Wksp                                     | 95000                                 | 15  | 26  |
| 10     | TTIEG | 42 Armd Regt                                      | 478285                                | 15  | 42  |
| 11     | ATG   | 42 Armd Regt                                      | 382500                                | 15  | 26  |
| 12     | TTIEG | 56 Armd Regt                                      | 478285                                | 15  | 42  |
| 13     | TTIEG | 115 Armd Wksp                                     | 196000                                | 15  | 22  |
| 14     | ATG   | 11 Madras   | 20000                                 | 15  | 100   |
| 15     | ATG   | 20 Bihar  | 1107100                               | 15  | 28  |
| 16     | TTIEG | 20 Bihar  | 425000                                | 15  | 24  |
| 17     | TTIEG | 152 Fd Wksp Coy EME                               | 184000                                | 15  | 43  |
| 18     | ATG   | 426 Field Hospital                                | 68900                                 | 15  | 29  |
| 19     | TTIEG | 1861 Lt Regt                                      | 155000                                | 15  | 36  |
| 20     | ATG   | 1861 Lt Regt                                      | 184600                                | 15  | 17  |
| 21     | TTIEG | 7009 EME BN                                       | 224000                                | 15  | 41  |
| 22     | ATG   | Deccan Horse                                      | 580368                                | 15  | 19  |
| 23     | TTIEG | M H Shimla  | 534000                                | 15  | 75  |
| 24     | ATG   | M H Shimla  | 27500                                 | 15  | 50  |
| 25     | TTIEG | Western Comd Comp Sig<br>Regt                     | 910000                                | 15  | 21  |
| 26     | TTIEG | Western Command Signal<br>Regiment                | 1340000                               | 15  | 66  |
| 27     | TTIEG | 12 Armd Regt                                      | 491594                                | 15  | 69  |
| 28     | TTIEG | 3 Field Arm Repair Section                        | 30000                                 | 15  | 27  |
| 29     | ATG   | HQ37 Inf Bde                                      | 2744500                               | 15  | 36  |
| 30     | ATG   | Paschim Kaman<br>Mukhyalaya HQ Western<br>Command | 3688000                               | 15  | 18  |
| 31     | ATG   | Western Comd Provost<br>Unit                      | 124250                                | 15  | 54  |

|    |       |                                |         |    |    |
|----|-------|--------------------------------|---------|----|----|
| 32 | TTIEG | 142 AD regt                    | 1320000 | 15 | 62 |
| 33 | ATG   | 16 Engr Br Regt (PMS)          | 317200  | 15 | 50 |
| 34 | TTIEG | 511 AD Msl Regt (SP)<br>Comp   | 1020000 | 15 | 50 |
| 35 | TTIEG | 27 Coy ASC (Sup) Type F        | 90000   | 15 | 44 |
| 36 | TTIEG | 405 Lt AD Regt (SP)            | 1070000 | 15 | 47 |
| 37 | TTIEG | 40 Arty Div Sig Regt<br>(AREN) | 640000  | 15 | 32 |
| 38 | TTIEG | 210 Rocket Regiment            | 225000  | 15 | 18 |
| 39 | ATG   | 219 Madhyam Regiment           | 222855  | 15 | 26 |
| 40 | TTIEG | 151 AD Regt                    | 1070000 | 15 | 47 |
| 41 | TTIEG | 612 (I) Mech AD Bde            | 485000  | 15 | 36 |
| 42 | TTIEG | 640 EME Bn                     | 430000  | 15 | 24 |
| 43 | TTIEG | Station Workshop EME           | 375000  | 15 | 17 |
| 44 | ATG   | HQ 98 Armd Bde                 | 2287990 | 15 | 28 |

Instances of procurement made from other than L1 vendor (item wise L1 Vendor)

Annexure-D

| SI No. | Name of the Unit | Item Procured           | Quotation from                              |                     |                   | Item wise L1 rate | L1 rate as per CST | Qty Procured | Amount (incurred) | Based on item wise L1, total Amount (should have been) |
|--------|------------------|-------------------------|---|---------------------|-------------------|-------------------|--------------------|--------------|-------------------|--|
|        |                  |                         | M/s Narsingh Dev & Brothers (L1 as per CST) | M/s N.D Trading Co. | Mohan Enterprises |                   |                    |              |                   |  |
| 1      | 876 AT Coy ASC   | Target paper Fig No.12  | 20  | 45                  | 35                | 20                | 20                 | 1200         | 1200              |  |
| 2      |                  | Tin Sheet Fig No.12     | 100   | 145                 | 138               | 100               | 20                 | 2000         | 2000              |  |
| 3      |                  | Tin Sheet Fig No.11     | 110   | 165                 | 156               | 110               | 20                 | 2200         | 2200              |  |
| 4      |                  | Bamboo 8"               | 105   | 135                 | 120               | 105               | 40                 | 4200         | 4200              |  |
| 5      |                  | Small Target Frame      | 215   | 780                 | 758               | 215               | 16                 | 3440         | 3440              |  |
| 6      |                  | 08 Fig paper for Target | 8   | 98                  | 85                | 8                 | 50                 | 400          | 400               |  |
| 7      |                  | Red Flag                | 130   | 66                  | 56                | 130               | 2                  | 260          | 112               |  |
| 8      |                  | Red Kurti               | 170   | 178                 | 156               | 170               | 2                  | 340          | 312               |  |
| 9      |                  | Nails 01 Inch           | 80  | 135                 | 120               | 80                | 500gm              | 40           | 40                |  |
| 10     |                  | 6' Broom with Bamboo    | 210   | 98                  | 88                | 210               | 20                 | 4200         | 1760              |  |
|        |                  |                         |   |                     |                   |                   |                    | 18280        | 15664             |  |
|        |                  |                         |   |                     |                   |                   |                    | VAT 13.05%   | 2513.5            | 2153.8   |
|        |                  |                         |   |                     |                   |                   |                    | Total        | 20794             | 17818  |
|        |                  |                         |   |                     |                   |                   |                    | Loss         | 2976              |  |

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**ANNEXURE -E .**

**Details of Instances where one & the same Telephone No./Mobile No  
Finds place in the Quotations of two different Suppliers .**

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| Sl. No | Unit                           | Telephone No / Mobile No. | One & the same Telephone/Mobile No. found printed in the Quotations of :                  |
|--------|--------------------------------|---------------------------|---|
| 1.     | 105 AD<br>Regt.                | 0171-2662183              | (i)M/S.Powertek Electronic System,<br>Ambala Cannt-133001.<br>(ii)M/S.Sanyukt Enterprises |
| 2      | 152<br>Fd.Wksp<br>Coy EME      | 098161-84480              | (i)M/S.Deepak Trading Co,Yol Cantt.<br>(ii)M/S.Jain Brothers,Yol Camp.                    |
| 3.     | 9 Corps<br>Aire Sp<br>Sig Unit | 01892-236220              | (i)M/S. S.S. Enterprises ,Yol Cantt.<br>(ii) M/S.Sigma Electronics,Yol Cantt.             |
| 4.     | HQ 37<br>INF BDE               | 94174-97392               | (i)M/S.Shashi Associates, Chandigarh.<br>(ii)M/S.Savraaj Enterprises ,Derabassi.          |

ANNEXURE -F.

**LIST SHOWING DETAILS OF SANCTIONS ISSUED BY CFAS BEYOND THEIR DELEGATED FINANCIAL POWERS AND WITHOUT CONCURRENCE OF IFA, WHEREVER REQUIRED.**

| Sl No | Unit      | CFA   | Grant | Fin. Powers of CFA vide letter of | Fin Powers vide GOI MOD(F P) letter No. CoordA -102 dt. 20/4/15 | Whether IFA concurrence obtained or in other case requisite certificate submitted | Amount of sanction | No. & Date of CRV        | Sanction accorded for procurement of   |
|-------|-----------|-------|-------|-----------------------------------|---|---|--------------------|--------------------------|--|
| 1     | 13 Guards | Brig. | ATG   | Rs.25000                          | Rs. One Lac in consult - action with IFA                        | NO  | Rs.49575/-         | CRV/ATG/13/ A dt.23/3/16 | Angle Iron, Additional fuel Tank , Iron Wire & welding rod. (Not authorized under ATG) |
| 2.    | - do-     | Brig  | ATG   | Rs.25000                          | - Do -  | NO.   | Rs.43300/-         | CRV/ATG/14/ A dt.25/3/16 | Seat covers, painting & matting of Rover vehicle. (Not authorized under ATG)           |



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|    |                 |     |     |          |        |    |                |                                       |   |
|----|-----------------|-----|-----|----------|--------|----|----------------|---------------------------------------|---|
| 3. | 12<br>SIG<br>GP | COL | ATG | Rs.20000 | - Do - | NO | RS.47200/<br>- | CRV/ATG/02/<br>2015-16<br>dt.20/7/15. | Water Proof<br>Canvas Shelter<br>for Radio<br>detachment.<br>(Not<br>authorized<br>under ATG)                     |
| 4. | 12<br>SIG<br>GP | COL | ATG | Rs.20000 | - Do - | NO | RS.76217/<br>- | CRV/ATG/03/<br>2015-16<br>dt.21/8/15. | Various sports<br>articles & a few<br>ATG items<br>worth approx<br>Rs 25000/-<br>(Not<br>authorized<br>under ATG) |
| 5  | 12<br>SIG<br>GP | COL | ATG | Rs.20000 | - Do - | NO | RS.74125/<br>- | CRV/ATG/04/<br>2015-16<br>dt.25/8/15. | All sports<br>articles (Not<br>authorized<br>under ATG)   |

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**List Showing Details of Sanctions issued by CFA beyond delegated financial powers & without concurrence of IFA authorizing expenditure under TTIEG**

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| Sl No | Grant | CRV No. & Date                      | CFA     | Whether IFA concurrence obtained | Amount of Expenditure In Rs. | Items Procured  |
|-------|-------|-------------------------------------|---------|----------------------------------|------------------------------|---|
| 1     | TTIEG | CRV/TT&IE/02/2015-16 dt 18/08/2015  | Colonel | No                               | Rs.90279                     | Photostat papers  |
| 2.    | TTIEG | CRV/TT&IE/03/2015-16 dt 20/08/2015  | Colonel | No                               | 95291/-                      | Electric items along with Paints  |
| 3.    | TTIEG | CRV/TT&IE/04/2015-16 dt 24.08.2015  | Colonel | No                               | 97889/-                      | Havells electric light 400 watt (17 nos)                                |
| 4.    | TTIEG | CRV/TT&IE/05/2015-16 dt 25.08.2015  | Colonel | No                               | 89640/-                      | Amplifier & Speaker stand   |
| 5.    | TTIEG | CRV/TT&IE/06/2015-16 dt 27.08.2015  | Colonel | No                               | 86559/-                      | Aluminum Partition  |
| 6     | TTIEG | CRV/TT&IE/07/2015-16 dt 27.08.2015  | Colonel | No                               | 94017/-                      | PVC wire  |
| 7     | TTIEG | CRV/TT&IE/08/2015-16 dt 09-11--2015 | Colonel | No                               | 86483                        | PVC Wire.   |
| 8     | TTIEG | CRV/TT&IE/09/2015-16 dt 10.11.2015  | Colonel | No                               | 60577                        | Electric Items.   |
| 9     | TTIEG | Work Order dt.17/11/15              | Colonel | Not Required                     | 48070/-                      | Repairs of various articles such as Sewing machine ,desert coolers etc. |
| 10    | TTIEG | CRV/TT&IE/10/2015-16 dt 16.02.2016  | Colonel | Not Required                     | 45431/-                      | Online UPS. Racks & Batteries   |
| 11    | TTIEG | CRV/TT&IE/11/2015-16 dt 16.02.2016  | Colonel | Not Required                     | 40291/-                      | Electrical Items.   |
| 12    | TTIEG | CRV/TT&IE/13/2015-16 dt 04.03.2016  | Colonel | Yes                              | 99570/-*                     | Timber ,Iron Hooks & Base Plates  |
| 13    | TTIEG | Work Order dated 27/2/16            | Colonel | Not Required                     | 49400/-                      | Repairs of various instruments/machines.                                |
| 14    | TTIEG | CRV/TT&IE/14/2015-16 dt 17.03.2016  | Colonel | Not Required                     | 47741/-                      | Electronic Display Screen 40"   |
| 15    | TTIEG | CRV/TT&IE/16/2015-16 dt 23.03.2016  | Colonel | Not Required                     | 32909/-                      | Electrical Items.   |