

कार्यालय रक्षा लेखा प्रधान नियंत्रक, (सीमा सड़क भवन), रिंग रोड,  
नारायणा, दिल्ली छावनी - 110010

O/o PRINCIPAL CONTROLLER OF DEFENCE ACCOUNTS (BORDER ROADS), RING ROAD,  
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फाईल सं. Insp/Br/1736/HQ760TF/17-18

Dt 15.01.2018

सेवा मे

मुख्यालय 760 कृतिक बल  
द्वारा 56 सेना डाकघर

विषय: मुख्यालय 760 कृतिक बल की अधि-समीक्षा रिपोर्ट का प्रेषण : वर्ष 2017-18

आपके कार्यालय की अधि-समीक्षा रिपोर्ट (2017-18) 08 बिन्दुओं के साथ इस कार्यालय को प्राप्त हुई है अतः ये रिपोर्ट आपके अवलोकनार्थ और इन आपत्तियों के जल्द से जल्द निपटारे हेतु प्रेषित की जा रही है।

कृपया इस रिपोर्ट की आपत्तियों पर अपनी पैरावार टिप्पणी सक्षम अधिकारी के अवलोकनार्थ इस कार्यालय को जल्द से जल्द भिजवायें।

सलंगन : अधि-समीक्षा रिपोर्ट

<sup>-EAC</sup>  
व. लेखा अधिकारी (निरीक्षण)

प्रतिलिपि:

- र.ले.स.नियंत्रक (सी.स.) चंडीगढ़
- HQ DGBR, Delhi cantt-10
- लेखा कार्यालय (परि.) बीकन  
द्वारा 56 सेना डाकघर
- लेखा कार्यालय 760 कृतिक बल  
द्वारा 56 सेना डाकघर
- ई.डी.पी. अनुभाग, स्थानीय

ऊपर दिए गये विषय के संदर्भ सूचनार्थ मे रिपोर्ट प्रेषित है।

----- वेबसाइट पर अपलोड करने हेतु।

सलंगन : अधि-समीक्षा रिपोर्ट

<sup>वेबसाइट</sup>  
व. लेखा अधिकारी (निरीक्षण)



## Super Review Report of HQr 760 BRTF

### Part I

Name of the Commander	Sh. Verinder Singh, SE (civ), Cdr		
Name of the Super Review Officer	Sh. R.K.Nayak, IDAS, PCDA(BR)		
Super Review Team	Sh. Ashok Sharma, SAO Sh Sanjay Sandotra, SAO		
Period of Super Review	06/10/2017 to 13/10/2017		
Period covered for Super Review	2014-15, 2015-16, 2016-17 & 2017-18 (Upto 09/17)		
Budget allotment & expenditure	Year	Allotment (Rs. in lakh)	Expdr (Rs. in lakh)
	2015-16	11208.79	10952.64
	2016-17	10951.04	10211.20
	2017-18	13316.29	5034.88 up to Sept 2016
Aims & objectives of Organization	Construction & maintenance of Roads & Bridges under Project Beacon in Srinagar in the State of Jammu & Kashmir		

### Introduction

- HQ 760 BRTF under Project Beacon of Border Roads Organization is deployed within the vicinity of Kashmir Valley and its HQr has been located in Verinag, the famous place from where, Jhelum River is originated. It was raised as 1309 FTF in 1982 at Dimapur, then upgraded/redesigned as 51 BRTF ON 12/01/1983 and further renumbered as 751 BRTF ON 16/04/1984. In March 1993 the Task Force was reorganized as 751(i) BRTF and inducted for runway rehabilitation work. On completion of work, it was disbanded on 01/02/1996 and 761 BRTF was raised and inducted to FHC Mariani on 01/03/1996. On 02/06/1997, 760 BRTF was inducted in Myanmar for development of TKK Road.

- HQr 760 BRTF was inducted in Project Beacon during Feb 2001 from Project Sewak after completion of work in Myanmar. Initially the Task Force HQr was placed in Dul near Kishtwar and then during Oct 2001, it was moved to Panzgam near Awanitpora. It moved to present location Verinag in Sept 2002.
- HQr 760 BRTF is also popularly known as “KARAMNISHTI”. Despite the constraints like high militancy, heavy rains and unprecedented snowfall, the men of “KARAMNISHTI” have worked tirelessly with high morale and have achieved all targets allotted.
- The Task Force has presently undermentioned units under its AOR:-
  - 53 RCC
  - 99 RCC
  - 524 SS & TC
  - 1070 Fd WKSP
  - 1646 PNR Coy
  - CMI Room
- Since the BRO is a work charged establishment, all the Pay & allowances of GREF personnel are being booked in the jobs.

## Part II (A)

### Item No 01:- General condition and position of the Documents/ Registers/Files:

- The general condition of registers/ Files maintained by HQr 760 BRTF and their allied unit's offices is overall good and all the registers are being submitted to the Officers on monthly basis.

### Item No 02:- Position of Targets vis-à-vis Achievements in respect of HQr 760 TF during the FY 2015-16 & 2016-17: -

- Position of Targets vis-à-vis Achievements in respect of HQr 760 TF during the FY 2015-16 & 2016-17, are as under: -

- FY 2015-16**

S.No	Items of works	Targets 2015-16	Targets achieved during 2015-16	%age achievement
1	Formation (KM eqv cl-9)	16.54 Kms	9.404 Kms	56.86%
2	Surfacing(KM eqv cl-9)	113.78 Kms	103.184 Kms	90.69%
3	PMT Works	58.25 crores	22.98 crore	39.45%
4	Maj Pmt Bridges	42.97 mtr	8.53 mtr	19.85%
5	Re-Surfacing(KM eqv cl-9)	78.941 Kms	78.934 Kms	99.99%

- FY 2016-17**

S.No	Items of works	Targets 2016-17	Targets achieved during 2016-17	%age achievement
1	Formation(KM eqv cl-9)	28.88 Kms	4.136 Kms	14.32%
2	Surfacing(KM eqv cl-9)	195.15 Kms	93.177 Kms	47.75%
3	PMT Works	54.16 lacs	16.95 Lacs	31.30%
4	Bridges	16.58 mtr	20.36 mtr	122.80%
5	Re-Surfacing(KM eqv cl-9)	62.14 Kms	18.29Kms	29.43%

- It is quite evident from the position mentioned above that the targets assigned by HQr DGBR has not been achieved by HQr 760TF, in spite expenditure to the tune of Rs 10952.64 lacs, against the allotment of Rs 11208.79 lacs during the FY 2015-16, Rs 10220.20 lacs against the allotment of Rs 10951.04 lacs during the FY 2016-17 has been expended. The reasons for the same may be intimated to the audit, as to how the allotment has been expended full, in spite of the shortfall of the targets.

**Item No 03: - Test Audit Objections: -**

- 08 Nos of LTAR are outstanding against HQr 760 BRTF with oldest date 2008-09
- **Local Audit Objections:** - 188 local audit objections with oldest date 2002 are lying outstanding against HQr. 7601 BRTF, as per detail mentioned below: -

YEAR	No of objns	Remarks
2002-03	02	Reply awaited from HQr. 760 BRTF
2003-04	02	Reply awaited from HQr. 760 BRTF
2004-05	03	Reply awaited from HQr. 760 BRTF
2005-06	03	Reply awaited from HQr. 760 BRTF
2006-07	05	Reply awaited from HQr. 760 BRTF
2008-09	05	Reply awaited from HQr. 760 BRTF
2009-10	07	Reply awaited from HQr. 760 BRTF
2010-11	13	Reply awaited from HQr. 760 BRTF
2011-12	16	Reply awaited from HQr. 760 BRTF
2012-13	20	Reply awaited from HQr. 760 BRTF
2013-14	47	Reply awaited from HQr. 760 BRTF
2014-15	53	Reply awaited from HQr. 760 BRTF
2015-16	10	Reply awaited from HQr. 760 BRTF
2016-17	02	Reply awaited from HQr. 760 BRTF
<b>TOTAL</b>	<b>188</b>	

- Commander HQr. 760 BRTF is requested to furnish replies to all these objections on priority and feedback report in this regard may be submitted to PCDA (BR).

## Part II (B)

**Item No 01: - Slow pace of progress in work in Job No 230/52 : CA No Cdr/05/2016-17 : Supply & Stacking of Lime at Km 88.00 on SBU Road (HQ 53 RCC) for surfacing work Part-I on Mohura-Baaz Road from Km 28 to Km 39.27 and Part II on Red Bridge- Dherian Road from Km 8.460 to Km 13.20 and Part III on Uri-Santra-Mike Road from Km 0.00 to Km 9.975 under 760 BRTF**

- The subject CA was awarded to M/s Raju Road Builders, Udhampur, for Rs 26,60,386.00. As per work order No 01, the date of commencement of work was 21/11/2016 and the date of completion of work was 19/05/17 (180 days).
- **Based on the PIP for supply and stacking of lime, projected by OC 53 RCC and the urgency shown by OC 53 RCC that the work on the road is possible on ground after completion of lime stabilization work, tendering process was carried out on the basis of emergent demand.**
- Accordingly, contract agreement bearing No Cdr 760 BRTF/05/2016-17 for Rs 26,60,386 was awarded to M/s Raju Road Builders, Udhampur. As per work order No 01, the date of commencement of work was 21/11/16 and the date of completion of work was 19/05/17. However, it has been observed that the contractor has applied for extension of time up to 17/11/17 i.e. 20/05/17 to 17/11/17 i.e. 101.11% of original period. **He has been paid Rs 9,61,000.00 as on date.**
- **As on date the physical progress of the contract is 66.20% & financial progress on the job is 38.53%.**
- **Audit Comments: -**
- The Contract was concluded on 21/11/16, but has not been completed till date, resulting in hampering of work, as the PIP submitted by HQr 53 RCC shows the urgent requirement of lime, without which work on the job can not be processed further. Due to delay and slow progress of the job, the PDC of the job has to be revised and time over run will result in cost overrun.

- TEP has been processed for grant of time extension up to 17/11/17 i.e. 20/05/17 to 17/11/17 i.e. 101.11% of original period. It may please be elucidated that whether sanction of higher CFA has been obtained as the TEP has been processed for more than double of the original time extension period.
- Since the contract has been concluded based on the urgency of the material, as such delay on the part of the contractor for supply of lime and grant of Time extension is irregular. Status of the job vis-à-vis road for which lime is required may be intimated to the Audit.

**Item No 02: - Non-Sanction of IRMD Works.**

- In terms of Para-560 of BR Regulation, in case of emergency owing to natural calamities, items of works to be commenced urgently before issue of the Adm. Approval/Expenditure Sanction. In such circumstances, local engineering authority, if opines that the delay in commencement of the work may endanger life, property or cause traffic blockades or further deterioration of roads, work may be commenced in anticipation of Adm. Approval/Expenditure Sanction.
- As per records available, a total of 14 jobs amounting to Rs 843.49 lakh are still lying un-sanctioned since 2007.
- As per existing orders and practice, expenditure against IRMD works is being allowed for the period of three months initially, so that works can be started immediately, without waiting for regular sanction of IRMDs and beyond 03 months, sanction of CFA is required. It is seen that the following works have not yet been sanctioned by CE (P) Beacon/DGBR and in the absence of requisite sanction; all the expenditure incurred is irregular. Hence Cdr HQR 760 BRTF is advised to get these sanctioned at an earliest and the completion report may be submitted to audit please.



**Item No 04: - In fructuous expenditure to the tune of Rs 3094.98 Lakh due to foreclosure of jobs.**

- In terms of Para-674 of BR Regulation, where works has been abandoned or curtailed for any reason, the accounts will be completed immediately and expenditure incurred be regularized under the Government orders.
- The following jobs have been foreclosed by HQr 760 BRTF due to the reasons mentioned below, but the regularization action for expenditure incurred on these jobs have not yet been taken, as yet:

**Item No 6: - Supply Order on procurement of Cat 'B' Stores: Supply orders No 3026/SO/Cat B/760 TF/13 to 27/E3 for the FY 2016-17**


- As per Noting sheets Demand for local purchase of Cat 'B' Stores has been approved based on the ARA for 2016-17. **The AON was accorded by Cdr 760 BRTF without consulting with AO 760 TF, which is against the provisions of Para-5.3.2 of DPM-2009**, as quantity vetting and vetting of RFP is also required to be vetted by IFA.
- As per policy of CVC guidelines, e-procurement has to be carried out, inspite of that, T.E. was floated to 07 vendors manually, but the selection of vendor base in terms of Para-4.3.3 of DPM-2009 has not been carried out. Although the reasons furnished by 760 TF in the noting sheet that due to the disturbed conditions of the Kashmir valley, the internet facility was not available during those days are justified, but the deviations from procedure requires the sanction of CE, which is not available in the file.
- Further as per provisions of DPM & BRPP, AO(IFA) has to be consulted at every stage of procurement i.e right from AON/Qty vetting, RFP vetting to vetting of SO, whereas it has been observed that AO being local IFA has been consulted at the time of grant of Financial concurrence, which is not in order.
- Further reasonability of rates is being assessed on the basis of CST and market survey conducted by BOO only. As per DPM-2009 as well as general practice, the reasonability of rates are also to be assessed on the basis of rate analysis taking into account all aspects viz CST, market survey, rate list/MRP and LPR/LPP, whereas the same has not been found placed in the file.
- Further in the noting of SOs, it has been observed that Commander has simply put up his signatures, where as while sanctioning proposal word "Sanctioned" is required to be endorsed in the noting sheet as per guidelines of DPM-2009 & BRPP.

**Item 07: - Irregularity in Placement of Supply Orders: -**

Following Cat-B store as per details have been purchased without T.S provision in the Jobs. Please intimate the authority on the basis of which stores have been purchased with provision in the T>S

Supply order No.	Date	Amount	Store	Job No.
3026/SO/Cat-B/760TF/76/E3	10/12/16	1236600	Electric store	Mt-k.s road 16-17
3026/SO/Cat-B/760TF/51/E3	07/12/16	193390	-do-	-do-
3026/SO/Cat-B/760TF/47/E3	07/12/16	119229	Paint water supply store	-do-
3026/SO/Cat-B/760TF/25/E3	21/10/16	49722	-do-	-do
3026/SO/Cat-B/760TF/67/E3	09/12/16	85932	B&R store	Resurfacing V/force
3026/SO/Cat-B/760TF/30/E3	24/11/16	141430	Timber	MT SBN Road 16-17
3026/SO/Cat-B/760TF/27/E3	21/10/16	150348	Water supply store	-do-
3026/SO/Cat-B/760TF/26/E3	21/10/16	37790	-do	-do-
3026/SO/Cat-B/760TF/21/E3	17/10/16	75000	stationary	-do-
3026/SO/Cat-B/760TF/19/E3	08/10/16	80000	PlyWood	-do-
3026/SO/Cat-B/760TF/11/E3	07/10/16	74500	LED	-do-
3026/SO/Cat-B/760TF/50/E3	07/12/16	189749	Electric store	-do-
3026/SO/Cat-B/760TF/59/E3	09/12/16	97325	-do-	Maint HLN Road 16-17
3026/SO/Cat-B/760TF/58/E3	09/12/16	101905	-do-	-do-
3026/SO/Cat-B/760TF/57/E3	10/03/16	97411	Microtek	MT BHC Road

3026/SO/Cat-B/760TF/50/E3	12/02/16	164560	Stationary	-do-
3026/SO/Cat-B/760TF/47/E3	12/02/16	42085	-do-	-do-

  
(R.K.Nayak, IDAS)  
PCDA (BR)

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