

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,
NARAINA, DELHI CANTT-110010

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No. Insp/BR/1702/SR/HQ 16 BRTF/2016-17

Dated: 23.08.2016

To

HQ 16 BRTF

C/o 56 APO

Sub: Forwarding of Super Review Report: 2016-17.

Please find enclosed an approved copy of the Super Review Report 2016-17, conducted by Smt. Ravi Kiran, IDAS, ACDA in r/o your HQ containing 13 (Thirteen) numbers of objection. You are requested to examine the audit points mentioned therein and furnish your replies/ Action taken report through AO 16 BRTF & AO(P) Himank for endorsing their comments/recommendation thereon. Please ensure that the replies to all the observations included in the report are furnished within one month of receipt of this letter

This report can also be downloaded from our website www.pcdabr.gov.in

Please ack. receipt.

Enclosed: As above



Sr. Accounts Officer (Insp.)

Copy to:

1. HQ DGBR

2. JCDA (BR) Chandigarh

3. AO (P) Himank C/o 56APO

4. AO 16 BRTF

5. EDP Section (local)

For information along with a copy of Super Review Report.

- A copy of the report is forwarded herewith to upload on the website. A confirmation to this effect may please be given to this section at the earliest



Sr. Accounts Officer (Insp.)

SUPER REVIEW REPORT OF HQ16 BRTF C/O 56 APO FOR THE FINANCIAL YEAR 2016-17

Name of the Commander	SE Rajesh Rai
Name of the Super Review Officer	Smt. Ravi Kiran, IDAS, ACDA
Super Review Team	Sh. Balasubramanian K, SAO Sh. Subrata Das, AAO Sh. Piyus Kanti Pati, Adr.
Period of Super Review	28-07-2016 to 29-07-2016
Period covered by the Super Review	2013-14 to 2016-17
Aims & objectives of Organization	Construction & maintenance of Roads & Bridges under 16 BRTF.

Part I

HISTORY OF HQ 16 BRTF

1. HQ 16 BRTF was raised and inducted into Ladakh area during 1962. At the time of induction, only roads forward (re-organised at HQ 31 BRTF) was responsible for the roads from Sonamarg to Leh. This Task Force was responsible for all roads in Ladakh starting from Sonamarg and ending at Chalunka, Lukung, Loma and Sarchu totaling 1121 Kms from Sonamarg-Leh and Kargil-Dumgul were removed from the responsibility of this Task Force due to greatly increased work responsibilities in the East and North of Ladakh. On the formation of Project Himank, the Task Force was re-organized wef 01 Apr 1986. Thus the responsibilities were being shared by HQ 16 BRTF, HQ 753 BRTF and 754 BRTF and subsequently by HQ 16 BRTF and 753 BRTF only.

2. HQ 16 BRTF is the centre of command and control of a GREF Task Force consisting of various types of units placed together for the execution of work and maintenance service entrusted to them. Commander 16 BRTF is responsible to the Chief Engineer Project Himank for the physical works, the observance of rules and regulations efficient and economical administration of the funds allotted to the Task Force and for the proper and upto date maintenance of documents and records prescribed in the different orders and procedure. The constituent units, all self-accounting are designed to undertake execution of specific tasks while administering their own units. HQ 16 BRTF will coordinate the functioning of the units within the budgetary limits and available resources for achieving the annual targets and to maintain the roads and allied structure in the Task Force.

3. Area of responsibility of HQ 16 BRTF are as under:-

(A) Roads under 54 RCC :-

GS ROADS

Road under maintenance

S/No.	Name of Road		Total Length
(i)	Leh-Chalunka	=	192.600
(ii)	Chalunka-Gulab Post	=	27.100

(iii)	Chalunka-Gorkha Ride	=	23.575
(iv)	Khalsar-Sasoma	=	61.225
(v)	Sasoma-Warshi-Snout	=	49.000
(vi)	Base Camp I-II-III	=	5.600
	Total	=	359.100

Road under Construction

(i)	Turtuk-Zingpal	=	14.575
(ii)	Gulab-Lal	=	9.000
(iii)	Rema-Rewari	=	34.800
(iv)	Koshal-Chotak	=	15.000
(v)	Base Camp-Jwala Base	=	9.177
	Total	=	82.552

ICBR ROADS

(i)	Sasoma-Sasrela	=	52.025
(ii)	Khalsar-Agham	=	24.500
	Total	=	76.525

(A) Roads under 111 RCC :-

	<u>GS ROADS</u>		
(i)	Upshi-Loma	=	152.500
(ii)	Mahe-Debring	=	73.000
	Total	=	225.500

NH-3 ROADS/ICBR ROAD

(i)	Leh—Upshi	=	47.616
(ii)	Upshi-Sarchu	=	202.000
	Total	=	249.616
	G/Total	=	993.293

Part II

1. Non-maintenance of Liability Register:

It could be seen that liability register is not being maintained as per the instructions issued by HQ DGBR. A register for contingent liability is being maintained but not in proper format and the firm liability is not being maintained at all. During interaction with the officials, it was told that soft copy of firm liability is being maintained and all the liabilities are being reflected in the MER accordingly. This is absolutely in violation of the instructions issued by the HQ DGBR, as the firm liability needs to be maintained in a separate register under the supervision of AO 16 BRTF and each and every entry made there in requires to be authenticated by the budget officer as well as AO 16 BRTF.

It is advised that the firm liability register may be opened immediately as per prescribed format and all the outstanding liabilities be entered therein job wise and

item wise and got them authenticated by the budget officer as well as AO 16 TF. A compliance report to this effect duly verified by AO 16 TF may be submitted for settlement of the item of objection.

2. Non disposal of V/E/Ps declared class DEE

(a) It is seen during super review that 21 nos of V/E/Ps of different types as listed below were accorded Adm. Sanction for disposal through auction in 2013-14. However the same could not be materialised in 2013-14 as well as 2014-15 due to rejection of lot.

Sl. No.	Make & Type of the V/E/P	BA/EM No.	Date of Adm. Sanction	Remarks
1.	M/Gypsy 410	99B-13942	23.08.2011	Included in auction catalogue during the year 2015-16
2.	M/Gypsy 410	96-B13775	18.04.2011	
3.	JCB Exc 3DX	95Q-27723X	03.10.2007	
4.	BD 80 DZR	98G-28223	13.11.2009	
5.	TATA 407	95C-18474	01.04.2010	
6.	W/PUMP KIR	90X-47456	13.11.2009	
7.	TATA 407 (4 X 2)	97C-18602	09.01.2012	
8.	TATA 407 (4 X 2)	01C-19349	30.09.2011	
9.	M/GYPSY 413	06B-14360	02.09.2011	
10.	TATA1613TC (4X2)	02E-60056	18.02.2012	
11.	WELDING GEN SET	95Y-43528	06.06.2012	
12.	M/CYCLE	90A-14298	05.03.2012	
13.	STONE CRUSHER	84L-38052X	18.02.2012	
14.	STONE CRUSHER	94L-38364	31.10.2011	
15.	STONE CRUSHER	96L-38397	18.02.2012	
16.	NISSAN 1 TON	ZC-16858	29.09.2011	
17.	BD-80 DOZER	99G-28280	28.02.2012	
18.	M/GYPSY 410	97B-13825	10.07.2012	
19.	BD-50 DOZER	00G-28892X	12.10.2012	
20.	TATA TPR	02E-70121X	25.08.2012	
21.	JCB EXC 3dx Cum Ldr	99Q-29115	23.11.2012	

The reason for rejection of the lot in 2013-14 and 2014-15 may please be elucidated and the present status of the lot may please be intimated.

(b) Another lot of 22 V/E/Ps as listed below were accorded Adm. Sanction for disposal through auction in 2014-15. However the same could not be materialised in 2014-15 due to rejection of lot.

Sl. No.	Make & Type of the V/E/P	BA/EM No.	Date of Adm. Sanction	Remarks
1.	T/407(4X2)	99C-18770	09.12.2013	Included in auction catalogue during the year 2015-16
2.	T TIPPER(4X2)	92E-66000	25.04.2014	
3.	S CRUSHER SISCO	94L-38011	24.07.2014	
4.	AIR COMP CPS 260CFM	01NB-40228	10.07.2013	
5.	G SET 11.25 KVA	02W-50268	10.07.2013	
6.	WEL SET	87Y-43264	10.07.2013	
7.	AIR COMP 190 CFM	00NA-40163	25.10.2013	
8.	NSN JONGA PETROL(4X4)	96B-11623	08/26.04.2013	
9.	T 407(4X2)	01C-19350	31.07.2013	
10.	DOZER BD-50	02G-28984X	24.07.2014	
11.	TATA TIPPER 1212 (4X4)	03E-66526	21.08.2013	
12.	TATA TIPPER	03E-66547	13.10.2013	
13.	TATA TPR	03E-66546	13.03.2014	
14.	TATA TPR	01E-69884	24.07.2014	
15.	TATA TPR	04E-66570	29.08.2014	
16.	GEN SET 160 KVA	94W-51007	07.10.2014	
17.	TATA TPR	03E-66554	07.10.2014	
18.	TATA TPR	02E-70155	29.08.2014	
19.	WELDING SET	86Y-43198X	12.10.2012	
20.	TATA LC	02E-60000X	20.03.2014	
21.	DOZER BD 80 BEML	03G-28383	16.01.2015	
22.	GEN SET GREAVES	02W-54949	16.01.2015	

The reason for rejection of the lot in 2014-15 may please be elucidated and the present status of the lot may please be intimated.

(c) A third lot of 18 V/E/Ps as listed below were accorded Adm. Sanction for disposal through auction in 2015-16.

Sl. No.	Make & Type of the V/E/P	BA/EM No.	Date of Adm. Sanction	Remarks
1.	TATA TPR	02E-66479X	15.06.2015	Included in auction catalogue during the year 2015-16
2.	M/GYPSY	99B-13946	27.07.2015	
3.	TATA SFC 407/31(4X4)	99C-18800	10.09.2015	
4.	M/GYPSY KING(4X4)	05B-14325	12.06.2015	
5.	G SET 5.5 KVA	02W-14691	03.10.2015	
6.	BD 80	02G-28335X	18.03.2015	
7.	BD 80	02G-28363X	18.03.2014	
8.	BD 80	02G-28368X	13.06.2015	
9.	BD 80	02G-28378X	09.06.2015	
10.	BD 80	02G-29029X	13.08.2015	
11.	BD 50	04G-29087X	03.06.2015	
12.	Voltas Core Drilling Machine	NYA351087392	13.06.2015	
13.	M/GYPSY	99B-13947	30.06.2015	
14.	GENSET 160KVA	02W-51031	28.08.2015	
15.	M/GYPSY	04B-14295	19.09.2015	
16.	T/TLR	97E-61508	29.02.2016	
17.	GEN SET 11.25KVA	02W-50262	27.02.2016	
18.	GEN SET 5.5 KVA	02W-14691	03.10.2015	

The present status of the lot may please be intimated.

(d) Two vehicles mentioned below has been accorded Adm. Sanction for disposal through auction:-

Sl. No.	Make & Type of the V/E/P	BA/EM No.	Date of Adm. Sanction	Remarks
1.	Tata W/T	03ZE-68370	03.10.2015	Both vehs are not included under Auction Cat 2015-16 due to late deposition by unit.
2.	T /TPR	02E-66467	18.04.2013	

Please intimate the present status of disposal of all the V/E/Ps mentioned above. In case the above V/E/Ps have already been disposed off, the details there of may please be furnished and if not the reasons for non-disposal of the above V/E/Ps through auction may please be elucidated as govt revenue in the form of sale proceeds has remained blocked for more than three years.

3. Non-clearance of advances paid to out of Suspense Head 00/018/64

It could be seen during super review that the following advances were paid to the agencies mentioned against each, but the same have not yet been liquidated.

Sl. No.	HQ 16TF Vr. No. & date	Paid in favour of	Purpose	Amount (Rs.)
1.	810 dtd. 16.06.2014	Executive Engineer , PHE Division, Leh	Construction of 06 Nos. of Jet/Submersible pump for providing safe drinking water to troops.	17,86,226/-
2.	558 dtd. 01.06.2015(Sanction accorded by GOI, MOD D(BR-I) dtd 01.06.2015	CRRI, New Delhi	Consultancy service for feasibility study for construction and design of road.	89,89,000/-
Total				1,07,75,226/-

It could be learnt from AO 16 BRTF that the final bill in r/o both the advances paid are still awaited at their end. The following information in this regard may please be furnished-

- (a) The present status of both the works.
- (b) The action taken by your HQ on AO 16 BRTF letter no. AO/16TF/PAO/Suspense dated 08.07.2016.
- (c) The reasons for non-clearance of the above advances even after a lapse of more than a year.

Immediate action may please be taken by your HQ to liquidate the above advances and a compliance report may be submitted to this effect duly verified by AO BRTF for settlement of item of objection.

4. Non-adjustment of Pay and Allowances

It is seen from the records held in AO 16 BRTF that an amount of Rs. 23,63,46,781/- up to the end of 2015-16 and Rs. 9,35,46,426/- during the current financial year 2016-17 are lying unadjusted on account of P & A in respect of your HQ and allied units.

Please intimate the reasons for the same and the action taken by your HQ for adjustment of outstanding P & A. Actions may please be taken to clear the outstanding amount from the suspense head 00/020/74 during the current F/Y.

MER 06/2016

5. The expenditure booked against MH 5054 Major Work (Non-plan 069/01) up to 06/2016 is as under:-

Allotment for 2016-17 = Rs. 51.00 Lac

Expenditure up to 06/2016 = (-) Rs. 0.71 Lac

(a) Please elucidate reasons for such slow progress in work.

(b) Please also intimate the physical target fixed for the year 2016-17 against the jobs under this MH.

6. Job No. 223/72:-

Provision of ILCB payment on road L-C.

AA/TS amount = Rs.75.93 Lac,

PDC = 03/2010

Expenditure up to 2015-16= Rs. 11.75 Lac

(a) The job is being foreclosed, the reasons for the foreclosure of the job may please be intimated.

(b) The action taken for regularisation of the infructuous expenditure incurred against the job may please also be intimated.

7. **Slow progress of works for construction of bridges**

The following jobs sanctioned for construction of bridges are yet to be completed even after expiry of the PDC:-

Sl. No.	Job No.	AA Amt.(Rs.)	PDC	%age of Physical Progress	%age of Financial Progress	Date of sanction
1.	250/34	905.18 lac	31.03.11	43.09	66.44	09/2004
2.	250/44	308.16 lac	31.03.16	17.76	41.27	03/2014
3.	250/49	576.83 lac	Not shown in MER	5.96	9.39	06/2015
4.	250/HMK/04/2014-15	443.74 lac	-do-	0.00	0.00	03/2015

Please elucidate reasons for such slow physical progress in execution of these works.

8. Non initiation of completion reports

The CR Part -A in r/o the following jobs have not yet been initiated:-

Sl. No.	Job No.	PDC	Phy. Progress	Fin. Progress
1	223/91	31.10.2010	97.80%	101.00%
2	223/102	31.03.2013	98.42%	99.94%
3	223/111	31.03.2013	91.33%	99.88%
4	250/HMK/03/2014-15	30.11.2013	100%	99.90%
5	212/118	20.12.2009	100%	100.31%
6	223/100	10.11.2010	78.48%	78.43%

- (a) Please elucidate reasons for non-initiation of CR Part 'A' in r/o the above jobs even after their physical completion.
- (b) For the job mentioned at Sl. No. 6 above, the has been shown to be completed with only 78.48% physical progress, please intimate the reasons there for. Please also intimate whether a revised AA/TS was obtained for closing the job with only 78% physical progress.
- (c) It is also seen that the AA Amt. for Job no. 223/100 is Rs.1177.39 lac while the TS Amt. is Rs. 1279.92 lac. Please elucidate the variation between the AA & TS amount with authority in support.

9. The CR Part A & B in respect of the following jobs have already been noted but the jobs have not been removed from MER 06/2016:-

Sl. No.	Job No.	CRs noted on	Remarks in MER 06/2016
1.	223/112	09.06.2015	--
2.	223/113	09.06.2015	CR Part A & B noted on 09.06.2015
3.	223/114	04.05.2015	--
4.	201-B/30	--	CR Part A & B noted.
5.	250/41	15.12.2015	CR Part A initiated.

The above jobs may be removed from the MER for 07/2016. Please also ensure that the remarks endorsed in MER are updated with reference to CR Part A& B register/ file.

10. Supply Orders

(a) SO No.3218/SO/16TF/2015-16/51/E3 dated 16.12.2015 for Rs. 5119/-was placed in f/o M/S Bombay Industries for supply of seat belt/seat cover for Scorpio. But the store was not supplied within the delivery period i.e., 29.01.2016. Subsequently a letter dated 16.02.2016 was issued to the Firm to intimate the reasons for non-delivery of stores within the delivery period and also for not seeking any time extension. The reply from the firm was sought by 25.02.2016 failing which LD as per condition No. 6 of NIT will be recovered from earnest money deposited by the firm,

Please confirm whether the stores have since been delivered by the Firm, if not, the action taken by your HQ against the defaulting firm.

(b) SO No.3218/SO/2015-16/70/E3 dated 15.03.2016, electric cable (qty- 100 mtrs) for Rs.30645/- was placed in f/o M/S Super Trading Co. The DOD i.e., 31.03.2016 was extended for a further 16 days up to and including 16.04.2016 with LD charges. However from the LP register it could be seen that LP bill is yet to be paid to the Firm.

(i) Please confirm whether the stores have been received from the Firm, if so, the reasons for non-payment of the bill till date may please be intimated.

(ii) In case, the firm has not delivered the stores, please intimate the action taken by your HQ against the defaulting Firm.

(c) SO No.3218/SO/2015-16/82/E3 dated 18.03.2016 was placed in f/o M/S Jaypee Enterprises for Rs. 29742/- for supply of various types of paints and painting materials. The DOD indicated in the SO is 28.03.2016 but it is not clear from the SO folder/LP register as to whether the stores have been delivered by the Firm and the bill paid to the firm. The status of the above SO may please be intimated.

(d) SO No.31047/HMK/16TF/11/E3 dated 15.07.2016 has been placed for Epoxy Sealing Compound Qty-1000 Kgs for an amount of Rs. 8,84,250/-. The DOD shown in the SO as "As early as possible but not later than 13.10.2016".

(i) The DOD indicated in the SO is non-specific. Further, the reasons for allowing delivery time up to 13.10.2016 i.e., almost 3 months may please also be elucidated.

(ii) The stores to be procured through the above SO requires to be utilized within 3 months of their procurements. As the DOD is fixed in 10/2016 after which the working season ends for next 6-7 months thus the procurement of the above items may please be justified.

11. It is seen from the records of AO 16 BRTF that 31 Nos of PBD vouchers for Rs. 18,03,358/- are still lying unadjusted due to non-acceptance / allocation by your HQ. In this regard please refer to AO 16BRTF letter No. AO/16TF/121/PBD/Corr dated 15.03.2016.

(a) The reasons for non-acceptance/non allocation of the above PBD vrs. may please be elucidated.

(b) The above amount has not been included as outstanding liability against any job in the MER as confirmed from E5 budget. The reasons there fore may please be elucidated.

12. **Outstanding Super Review points**

It is seen from the records held in PCDA(BR) that the following Super Review objections are lying outstanding for a long time for want of replies/action taken report from your HQ:-

Sl. No.	Year	Objection Raised	Objection Outstanding
1.	2011-11	28	04
2.	2012-13	18	06

The present status of the outstanding objections mentioned above may please be intimated and action may be taken immediately for settlement of these outstanding objections.

13. **Non-revision of rental charges of various rentable buildings**

It is seen from the revenue ledger and other supporting documents held in AO 16 BRTF that the rates of rent, water, electricity and other allied charges for married accommodation, Guest House, CSD, Baniya Shop and other commercial buildings were fixed by the BOO (as per IAFD-931) and approved by the

Commander 16BRTF for a period of two years from 01.08.2013 to 07/2015. After which the rates have not been further revised by nominating a BOO. The reasons for the same may please be elucidated. In this regard please also refer to AO 16 BRTF letter No. AO/16TF/Revenue Generation dated 30.05.2016 and intimate the action taken by your HQ thereon. Incidentally it has been informed by AO 16 TF that the reply of their ibid letter is still awaited from your HQ.



(Ravi Kiran)
IDAS, ACDA
Team Leader

