

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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No. Insp/BR/1704/SR/HQ CE (P) RT/2016-17

Dated: 31.08.2016

To

HQ CE (P) Rohtang Tunnel

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 Shri R. K. Nayak, IDAS, PCDA (BR) in r/o your HQ CE (P) Rohtang Tunnel containing 14 (fourteen) numbers of objection. You are requested to examine the audit points mentioned therein and furnish your replies/ Action taken report through AO (P) Rohtang Tunnel for endorsing his 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) Rohtang Tunnel
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 HQ CE (P) ROHTANG TUNNEL

Part I

Name of the Chief Engineer	Brig. Manoj Kumar		
Name of the Super Review Officer	Sh. R.K.Nayak, IDAS, PCDA(BR)		
Super Review Team	Sh. Rakesh Kumar, SAO Sh. Rajesh Kumar, AAO Sh. YogenderTolia, SA Sh. Manoj Kumar, Adr		
Period of Super Review	20/06/2016 to 01/07/2016		
Period covered for Super Review	2013-14 , 2014-15 , 2015-16		
Budget allotment & expenditure	Year	Allotment (Rs.in lakh)	Expdr (Rs. in lakh)
(Ground establishment)	2013-14	16077.40	16064.00
	2014-15	18375.74	18357.24
	2015-16	27624.66	27052.83
	2016-17	26300.00	2613.96
Aims & objectives of Organization	Supervision of execution of Rohtang Tunnel		

Introduction

1. The strategic town of Ladakh Region, Leh, in J&K State, 3523 meter above sea level, is approachable by road via Srinagar and Manali. Both these roads are not all weather roads and, therefore, Leh remains cut off in winter season from rest of the country due to heavy snow falling at Zozila pass on Srinagar Road and at Rohtang, Baralachala and Tanglingla passes on Manali – Leh road.
2. Border Road Organization has been assigned the maintenance of these roads, so that the roads can be kept opened for traffic for maximum period of the year. They have decided to take up the project of providing all weather roads to Leh for uplift of this region and also on strategic consideration.
3. In the initial stage, HQr 759 BRTF was induced at Manali to look after approach road works in the beginning. HQr CE (P) Rohtang Tunnel was raised on 04th March 2010, for supervising the execution of Rohtang Tunnel and was co-located with HQr 759 BRTF at Solang Manali (HP).

Part II (A)

- **Item No 01:- General condition and position of the Documents/ Registers/Files:**
- The general condition of registers/ Files maintained by HQr CE (P) Rohtang Tunnel is overall good and all the registers are being submitted to the Officers on monthly basis but the following Registers are not being maintained in the office:-
 - Register of Enlistment of supplier (E8 & E3 Section)
 - Provisional Enlistment Register(E8 Section)
 - Register of Building
 - Register of Road and Bridges
 - Register of Appropriation
 - Register of Compensation
 - Register of contractors Demand
 - Risk and Cost Purchase Register
- Contract register has been found maintained, but that is complete, as the columns like date of completion of contract, Time extension granted, security deposits recovered etc, have been found endorsed in the contract register. It is pertinent to mention that CE being accepting officer of the contract, also grant time extension and other things which have financial implications, as such the same should be reflected in the contract register.

- It is quite evident from the position mentioned above that the targets assigned by HQr DGBR have not been achieved by HQr CE (P) Rohtang Tunnel, especially for Pmt works, Tunnel & surfacing work. Although, there is a shortfall of targets, the allotment has been expended in full by the HQr CE (P) Rohtang Tunnel.

Item No 03: - Test Audit Objections: -

- **15 LTARs with >5 yrs** are still outstanding against HQr. CE(P) Rohtang Tunnel Detail of the same is as under: -

Year	No of objns	Remarks
>5yrs	04	Reply awaited from HQr. CE(P) RTNL
>4yrs	05	Reply awaited from HQr. CE(P) RTNL
>2 yrs	06	Reply awaited from HQr. CE(P) RTNL
Total	15	

- **Local Audit Objections: - 08** local audit objections with >4 yrs are lying outstanding against HQr. CE (P) Rohtang Tunnel. Year-wise breakup of the objections is as under: -

Year	Local Audit objections	Remarks
>4yrs	01	Reply awaited from HQr. CE(P) RTNL
>3yrs	04	Reply awaited from HQr. CE(P) RTNL

>1 yrs	03	Reply awaited from HQr. CE(P) RTNL
Total	08	

Super Review Points: - 01 Super Review objections with oldest date 2012-13 are lying outstanding against HQr. CE (P) Rohtang Tunnel. Year-wise breakup of the objections is as under: -

Year	Outstanding objections	Remarks
2012-13	01	Reply awaited from HQr. CE(P) RTNL
Total	01	

- Chief Engineer HQr. (P) Rohtang Tunnel is requested to furnish replies to all these objections on priority and feedback report in this regard may be submitted to PCDA (BR).
- The total authorized and holding strength of HQ CE(P) Rohtang Tunnel including all units and their sub units under Command is as under

	Auth	Posted
Gref Officers	15	10
Gref Personnel	106	93

Part II (B)

Item No 01:- Delay in delivery of items as per terms & conditions of Supply Order: -

- The following supply orders have been placed to different firms, during the 2015-16 as per details mentioned below.
- The delivery period in r/o the following supply orders has been extended without mentioning any reason in the extension letter.

Sno	SO No & Date	Date of Delivery	Extended DOD
1	35005/RT/15-16/SO-110 adm/E3, dt 07.03.2016	14.03.2016	21.04.2016
2	35005/RT/15-16/SO-109 adm/E3, dt 07.03.2016	21.04.2016	25.05.2016
3	35005/RT/15-16/SO-108 adm/E3, dt 07.03.2016	07.03.2016	21.04.2016
4	35005/RT/15-16/SO-99 adm/E3, dt 12.02.2016	06.02.2016	13.02.2016
5	35005/RT/15-16/SO-96 adm/E3, dt 06.01.2016	06.01.2016	31.03.2016
6	35005/RT/15-16/SO-20 adm/E3, dt 18.09.2015	19.10.2015	
7	35005/RT/15-16/SO-17 adm/E3, dt 18.09.2015	07.09.2015	20.09.2015
8	35005/RT/15-16/SO-13 adm/E3, dt 13.08.2015	05.08.2015	20.08.2015

$$n^2 + 2(n^2)^2 + (2)^2 + 24n^2$$

9	35005/RT/15-16/SO-12 adm/E3, dt 14.08.2015	31.08.2015	31.10.2015
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PRJ & Pct & Qr3

Item No 02: - Non- Maintenance of Liability register: -

- During Super review, it has been observed that Liability register has not been found maintained. Further, as per orders in vogue, Liability register should be maintained under the supervision of AO Project, whereas the same has not been even maintained, in absence of which supply orders placed are not in order.
- It is pertinent to mention that two types of liabilities viz contingent & firm liabilities are required to be maintained in the liability register, whenever the Supply order is placed against the item required the same should be deleted from the register, but the same has not been done, without which it is very difficult to watch which liability has been cleared and which are outstanding as on date.
- Hqr CE (P) Rohtang Tunnel, is requested to ensure proper maintenance of liability register, as the same is the base for local purchase of items in use.

Item No 03:- Non Mentioning of Repeat Order Clause/Option Clause , Warranty/Guarantee and Risk and Expense Clause

During the super review, It has been observed that clauses for repeat order/Option, Risk and Expense, Warranty/ Guarantee clauses etc wherever applicable has not been mentioned in supply orders issued by the Hq CE(P) Rohtang Tunnel.

In view of the above, it is suggested to explore the feasibilities to incorporate the repeat order clause/Option Clause and Risk and

expense clause wherever applicable to achieve the economy. Please ensure compliance to Audit.

Item No 04:- Cancellation of Supply Orders without financial repercussion

During super review it has been observed that following Supply orders cancelled without any financial repercussion, please intimate to the Audit how the requirement of the items has been met .

Supply Order No	So Date	Amount
30005/RT/2015-16/SO-04/E3	11.05.2015	2095652.00
30005/RT/2015-16/SO-06/E3	02.06.2015	2059223.00
30005/RT/2015-16/SO-07/E3	02.06.2015	31363.50
30005/RT/2015-16/SO-08/E3	02.06.2015	55030.50
30005/RT/2015-16/SO-09/E3	02.06.2015	16002.00
30005/RT/2015-16/SO-10/E3	02.06.2015	8190.00
30005/RT/2015-16/SO-11/E3	02.06.2015	1575.00
30005/RT/2015-16/SO-22/E3	18.09.2015	321.30
30005/RT/2015-16/SO-50/E3	30.09.2015	91621.90
30005/RT/2015-16/SO-52/E3	30.09.2015	39960.00

30005/RT/2015-16/SO-71/E3	17.10.2015	17136.00
30005/RT/2015-16/SO-75/E3	09.11.2015	3680.00
30005/RT/2015-16/SO-78/E3	09.11.2015	105.00
30005/RT/2015-16/SO-79/E3	12.11.2015	360.00
30005/RT/2015-16/SO-80/E3	12.11.2015	1575.00
30005/RT/2015-16/SO-122/E3	29.09.2016	42640.00

Item No-05: - Purchase of items from CSD Canteen on Single Quotation basis: - Supply Order No 30005/RT/2015-16/SO-94/E3 dated 17/12/2015 for Rs 2614.20 and SO No-53 of 2015-16 for Rs. 20907.00

- Local purchase of other Cat 'B' stores viz Electric Heat Convector, 2000w make Bajaj for RS. 2614.20 and Water Heater for Rs. 20907.00, has been procured from CSD on single quotation basis, which is not in order. As per Supplement 2010 to DPM-2009, CSD is primarily meant for the welfare of the Army Personnel and its items are exempted from taxes both from Central & State Government. Hence, such benefit cannot be extended in local purchase of stores. Moreover, any exemption in taxes & levies require the sanction of Min. of Finance. CSD can only participate in open tendering, as one of the tenderer. Hence to procure the items of local purchase from CSD on single tender basis is not in order. PCDA (BR) has already issued instructions to all the sub-offices regarding this.

**Item No 06:- Local Purchase of Cement OPC 43Gde , of DGS&D
Origion**

- Following Supply Orders for local purchase of 'Ordinary Portland Cement 43 Gde, has been placed on M/s Cement Corporation of India Ltd, Dehradun as per rates mentioned against each supply order.

SO. No & Date	Qty (In MT)	Rate (Per MT)	Amount
30005/RT/2015-16/SO-73/E3, 29.10.2015	192	8100	1555200.00
30005/RT/2015-16/SO-68/E3, 13.10.2015	120	8100	972000.00
30005/RT/2015-16/SO-32/E3, 24.09.2015	144	8100	1166400.00
30005/RT/2015-16/SO-16/E3, 18.08.2015	96	7800	748807
30005/RT/2015-16/SO-06/E3, 02.06.2015	264	7800	2059224.00

- **Audit Comments**
- As per orders in vogue and the guidelines issued by HQr DGBR, the stores which are available in DGS&D rate contract should be

purchased from DGS&D rate contract. Please intimate whether the local purchase has been carried out by obtaining NAC from DGS&D.

- A copy of the expired DGS&D rate contract may be provided to the audit, so as to ensure that the LP of the cement carried at higher rates than DGS&D rates, is in order.

Item no -07. Excess Holding of Vehicle

- During Super Review it has been observed from the Vehicle Register that the under mentioned vehicle are held in excess of the authorization, which is irregular and excess vehicle held may please be got regularized under the order of CFA:

SNo	Vehicle Type	Existing Auth	Vehicle Held	Excess
(a)	Maruti Gypsy	3	6	3
(b)	Tata 1 Ton	1	4	3
(c)	Mini Bus 32 Seater	-	1	1
(d)	Gen Set 50 KVA	-	1	1
(e)	Water Truck	-	1	1
(f)	Load Carrier	-	2	2
(g)	Ambulance	-	1	1

Item No 08: - Mismatch of Physical and Financial progress of Job

- During super review it has been observed that there is a huge mismatch in physical and financial progress of the Job, the PDC of the Job no 404/3020, the physical progress of the Job is 100% whereas the financial progress of the job is 17.80% only.

- Similarly against the job no 404/3025 the physical progress of the job is 66.74% and the financial progress of the job is 43.64% only.

Item No 09: - Slow Pace of work in Job No 404/0386: CA No: CE(P)RT-01/2010-11:-Construction of 110 mtr span Major pmt bridge Palchan-II over river Beas with steel superstructure at km 0.090 on Approach road to south portal of Rohtang Tunnel under project Rohtang Tunnel in the state of Himachal Pradesh

- The job no 404/0386 was sanctioned by HQ DGBR at the estimated cost of Rs. 845.22 lac vide HQ DGBr letter no 30204/DGBR/DPK/12704/WpDTE dated 09.03.2009 with PDC Mar 2012.
- Contract bearing CA No CE (P) RT-01/2010-11, Construction of 110 mtr span Major pmt bridge Palchan II over river Beas with steel superstructure at km 0.090 on Approach road to south portal of Rohtang Tunnel under project Rohtang Tunnel in the state of Himachal Pradesh for Rs 54999000.00 with 24 months completion date awarded to M/S Garg & Garg Co. Lehri Shah Road,Ropar ,Punjab on 17.05.2010.
- As per Work Order No 01, the date of commencement of the contract was 18.05.2010 and the date of completion was 17.05.2012. However the date of completion was further extended up to 16.12.2012. and again extended up to 31.12.2013, again the contractor applied for extension of date of completion up to 31/12/2014, vide his letter dated 29.11.2013 whereas time extension was granted by the accepting officer

granted upto 10.05.2014 vide deviation order no 04 dated 03.01.2014, again contractor vide his letter dated 15.04.2014 applied for extension upto 10.05.2015 but no time extension granted to the contractor till date.

- The proposal of Bridge in longitudinal gradient of 1 in 20 was technically approved by the DGBR vide letter no 40751/Palchan-II/DPK/DGBR/06/BR DTE dated 06.01.2011. At the time of laying out of Bridge on ground it was felt that the sufficient space for launching of steel superstructure is not available at Bhang side abutment. Launching of Bridge from Bhang side abutment will obstruct smooth movement of traffic. Hence , a proposal for lateral shifting of Bridge proper i.e. both abutment and centre pier, about 16 mtr towards Solang side vide our letter no 80263/Palchan-II/17/E8 dated 02.07.2010, a proposal for change of foundation level from RL 85.50 mtr to RL 80.00 m vide our letter no 80263/Palchan-II/21/E8 dated 24.07.2010 and keeping superstructure in gradient in 1 in 20 vide our letter no 80263/Palchan-II/TUE/E8 dated 17.08.2010 was submitted to DTE (Br & Tnl). Lateral shifting of Bridge by 16b mtr towards Solang side and foundation level of Bhang side abutment at RL 80.00 instead of RL 85.500 was approved vide DGBR letter No 40751/Palchan-II/Dpk/DGBR/59/Br Dte dated 16 Aug 2010.
- Accordingly the contractor has submitted the revised bridge scheme with reduction of deck level as per longitudinal gradient of 1 in 45 on 17 jan 2011 which was technically approved by DTE (Br & Tnl) vide their letter no 40751/Palchan-II/DPK/DGBR/10/Br

Dte dated 21.01.2011. The approval is with in lump sum quoted amount and at no extra cost to the department.

- In the meantime, the contractor had submitted a letter no. nil dated 01 Feb 2012, intimated their willingness to do the work from level superstructure to longitudinal gradient superstructure for an additional cost after placing amendment to CA due to involvement of different stores and item of works.
- The department has taken 3 years and 6 months for arriving at a decision ,hence sanctioned the RAE vide letter no 30204/DGBR/RT/12704/West Dte dated 17809.2015 for Rs 912.44 lacs with the enhancement of contract amount from Rs. 54999001.00 to Rs. 67723434.00
- **Audit Comments: -**
- **Due to faulty planning and delay in sanctioning the revised proposal resulting time over run will cost overrun of the project and enhancement of contract amount from Rs. 54999001.00 to Rs. 67723434.00 with difference of extra cost of Rs. 12724432.00. For which additional escalation on the job cannot be over ruled. The reason for the same may be intimated to Audit. The physical progress of the job after gap of 6 years is only 44.11%.**
- **Item No 10: - RAE not sanctioned**
- During super review it has been observed that AA for feasibility study of construction of proposed RTNL job no 404/174 was accorded for Rs. 140.86 lac vide Govt. of India MOST BRDB

letter No 633(6) BRDB/P-2 Dt 23.08.1990 where as the expenditure to the tune of Rs. 280.93 has been booked upto 20.11.2002, which is beyond the permissible limit of the Job. RAE for the same has not yet been sanctioned.

- Please intimate the reason to Audit.

Item No 11: Change in mode of execution of work from departmental to execution contract

- **Adm Approval for Construction of Avalanche Control Structure (snow gallery) at MSP-10 (DHUNDI) Avlanche site at KM 7.10 from Solang in the state of Himachal Pradesh JOB No 404/336:** The job no 404/336 was sanctioned by HQ DGBR at the estimated cost of Rs. 772.67 lac vide HQ DGBr letter no 30204/DGBR/DPK/9942/WpDTE dated 05.11.2007 .
- **Similarly Adm Approval for Construction of Avalanche Control Structure(snow gallery) at MSP-07 (PHINDRI NALLAH)Avlanche site at KM 5.650 from Solang in the state of Himachal Pradesh JOB No 404/337:** The job no 404/337 was also sanctioned by HQ DGBR at the estimated cost of Rs. 3441.67 lac vide HQ DGBr letter no 30204/DGBR/DPK/9941/WpDTE dated 05.11.2007
- **As per approximate of the both the jobs, works were planned to be done departmentally.** No provision for execution of contract was catered for in the approximate of the work.
- **During super review it has been observed that one execution contract for construction of gallery(MSP-7) at KM 5.765 and Deflector wall(MSP-10) at KM7.25 on ARSP of Rohtand Tunnel**

was concluded by HQ CE(P) Deepak vide their letter No.80253/MSP/73/E8 dated 22/11/2007 under CA No. CE(P) DPK/24/2007-08 for construction of the both the MSPs for Rs. 4529.60 lac out of which CA amount for MSP -10 was Rs. 699.94. It is also observed that contract was concluded 315.26 lac more the sanctioned cost of the both the MSPs.

- **Audit comments:-**
- **Since the work was required to be done departmentally and there was no provision of execution of contract under what circumstances the contract was concluded without issue of any corrigendum to the sanctions of both the work. Further the contract was also concluded for Rs.315.26n lacs above the sanctioned cost of both the works. Further expenditure of Rs. 3746.96 Lac has incurred against this contract but till date RAA has not been sanctioned. Please regularize the above expenditure incurred under the order of CFA and intimate the reasons to audit.**

Item No 12: - Sanctioning of Two SRMD at the same stretch

- During super review it has been observed that SRMD 12-13 between km 0.000 and km 14.840 on approach road to South Portal Job no 404/3025 sanctioned vide no 30204/DGBR/RT/16387/Wp Dte dated 26.03.2013 for Rs 895.67 lac ,The physical progress of job is 69.74% up to the month of 04.02.2016 and again SRMD work on the same stretch that is km

9.84 and km 10.250 on approach road south portal Job no. 404/3032 sanctioned vide no 2007/21/E2 dated 22.09.2015 for Rs 49.96 lacs. Which is overlapping the stretch? Please elucidate.

Item No 13: - Zero Physical Progress against following Job Nos

S.No	Job No	AA (Amt In lacs)	Date of Sanctio n	Name of Work	PD C	RPD C	% Fin	% Phy
1	404/301 3	43.27	13.01.12	Surf approac h rd to Palchan- II Bridge	Ma r 13	Mar 15	0.0 0	0.0 0
2	404/301 4	50.38	29.01.13	Surf work to approac h rd MSP-07	Ma r 13	Mar 15	0.18	0.0 0
3	404/301 5	15.32	13.01.12	Surf apprch rd to Dhundi Bridge	Ma r 13	Mar 15	0.0 0	0.0 0

4	404/301	1357.6	27.03.12	Constr	Ma		0.0	0.0
	7	3		MSP-03	r 15		0	0

- During Super Review, it has been observed that there is zero physical progress till April 2016 of the above mentioned jobs in spite of expiry of the PDC and Revised PDC. The reason for the same may be intimated to Audit.

Item No 14: - Revised Format of MER

- Revised format of MER was forwarded to all the CE(P) & Task forces vide PCDA(BR) letter no w.cell/1131/order file dated 04.07.2014 it was requested to all CE(P) & Task Forces to submit MER on the revised format only. Where as it has been observed that in spite of repeated request from PCDA (BR) MER by CE(P) RTNL is not being submitted on revised format. HQr CE (P) RTNL is requested to submit the MER on revised format.



**(R.K.NAYAK, IDAS)
PCDA (BR)**

