

INSPECTION IN R/O AO (P) CHETAK FOR THE PERIOD 12/2009 TO 02/2014

Team Leader : Shri R.L. Negi, IDAS, Addl. CDA

Team Members: 1. Sh. Pradeep Kumar, AAO, O/o The PCDA (BR) Delhi Cantt
2. Sh. RP Negi, SA, O/o AO (P) Deepak
3. Sh Suraj Bely, SA, O/o AO 49 BRTF
4. Sh Satbir Singh, SA, O/o JCDA (BR) Chandigarh

Dates of Inspection: 10th March 2014 to 11th March 2014.

Period of Inspection: December 2009 to February 2014.

1. **SPECIMEN SIGNATURE REGISTER:** Specimen signature register is being maintained but not updated properly viz. letter No. under which specimen signature are being received are not being mentioned in the register. The register be completed and a compliance report rendered to Main Office.
2. **FLY LEAF INSTRUCTIONS:** Fly leaf instructions have not been pasted on the following registers.
 - a) Qualifying Service Register.
 - b) Medical Register.
 - c) Data Base of staff
 - d) Ration Money Register.
 - e) Supply Order Register.

Needful may be done and a compliance report rendered to Main Office.

3. **NRC REGISTER:** NRC Register is not being maintained properly as necessary details of allotment of funds as well as progressive expenditure under various heads are not being mentioned therein. In its absence it is not possible to watch the expenditure vis-à-vis allotment. The register may be completed and a compliance report be rendered to Main office.
4. **WATCHING ACKNOWLEDGEMENT OF CRs:** Acknowledgements of under-mentioned CRS has not been received from PAO (GREF) Pune to date:-


Sr No.	CR No.	Date	Amount
1.	A-446293	26/09/2013	1296176
2.	A-446294	21/11/2013	585939
3.	A-446295	26/12/2013	487598
4.	A-446296	20/01/2014	895541
5.	A-446297	13/02/2014	1865310

Confirmation of receipt of acknowledgements may be given to Main Office.

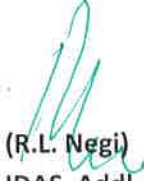
5. **BILL DIARY REGISTER:** During inspection it is observed that CBI Nos. have not been mentioned on the bill diary register. The same be mentioned and a compliance report rendered to Main office.

6. **MNB Register:** It is observed that the register has not been maintained properly for example only letter Nos. of important circulars have been mentioned in the register whereas gist of the letter / circular is also required to be mentioned. Action to complete the register may be taken and compliance report rendered to Main Office.
7. **ANNUAL STOCK TAKING:** It is observed that Annual Stock Taking has not been carried in almost all concerned ledgers. AST may be carried out and compliance report rendered to Main Office.
8. **Demand Register:** It is observed that advances paid to GREF officers/ Personnel on account of LTC / TA /DA the date of leave period / date of temporary duty are not being mentioned in the demand register, which is irregular. Corrective action may be taken and compliance report rendered to Main Office.
9. **NON MAINTENANCE OF APR FOR WATCHING POST AUDIT OBJECTIONS:** APR for watching Post Audit objections pertaining to Task Forces under the administrative control of AO(P) is not being maintained, in absence of which clear picture for outstanding objections is not possible. The APR register may be opened and a compliance report be rendered to Main Office.
10. **NON MAINTENANCE OF SHADOW FILE:** Only copy of noting sheet without any enclosure is being maintained in the name of shadow file which is against the laid down procedure for maintenance of files. Complete shadow files may be maintained and for all cases at least for the last FY and a compliance report be rendered to Main Office.
11. **PAID BILLS :** Paid bills for the month of Jan 2014 reveal that no certificate for satisfactory services is being stressed while releasing payments for AMC/Repair bills. Requisite certificate may be obtained from the Unit authorities and compliance report rendered to Main Office.
12. **NON BOOKING OF WATER & ELECTRICITY CHARGES TO THE CORRECT HEAD:** Recovery on account of water and electricity charges from MMA bills is not being booked to the correct head. This may be completed for the year 2013-14 and compliance report rendered to Main Office.
13. **RECOVERY OF RENT & ALLIED CHARGES AT OLD RATES:** On scrutiny of rent bills of HQ 49 BRTF it is observed that recovery of Rent & Allied charges is being done at the rates prevailing before 2010. The rates have been revised in the year 2011 w.e.f 01/07/2010 vide letter no. 18011/I/2009-POL-III dated 28/04/2011. Accordingly recovery action may be initiated and compliance report regarding recovery of due amount be rendered to Main Office.
14. **NON MAINTENANCE OF MONTHLY CONFERENCE REGISTER:** Monthly Conference Register as required to be maintained, is not being maintained. The register may be maintained as per laid down procedure and a compliance report rendered to Main Office.
15. **NON MAINTENANCE OF SEPARATE EXPENDABLE/NON-EXPENDABLE REGISTER:** One Contingency Register is being maintained for both Expendable & Non Expendable stores. The same is required to be maintained separately. Separate registers be opened and compliance report rendered to Main office.

16. **NON DESTRUCTION OF OLD RECORD:** Old record is required to be destroyed as per procedure laid down in OM Part II. No register was produced for audit. Action to destroy the old record may be taken and destroyed as per laid down procedure. A compliance report be rendered to this Main Office.



(R.L. Negi)
IDAS, Addl. CDA



OBJECTION STATEMENT IN r/o HQ CE (P) CHETAK, C/O 56 APO

Team Leader: Shri R.L. Negi, IDAS, Addl. CDA

Team Members:

1. Sh. Pradeep Kumar , AAO, O/o The PCDA (BR) Delhi Cantt
2. Sh. RP Negi, SA, O/o AO (P) Deepak
3. Sh Suraj Bely, SA, O/o AO 49 BRTF
4. Sh Satbir Singh, SA, O/o JCDA (BR) Chandigarh

Dates of Audit: 10th March 2014 to 15th March 2014.

Period of Audit: December 2009 to February 2014.

Objection No. 1. : Excess holding of V/E/P

During the course of Super Review of MT Section, it has been noticed that vehicles of various types are held with HQ CE (P) Chetak. In addition to the vehicles authorised for the establishment of HQ CE (P) Chetak, many more vehicles have been found attached from various Task Forces/ RCC's/SSTC's, etc. against authorisation of total 08 vehicles of various types. Thus, there are total 14 vehicles held on the strength of HQ CE (P) Chetak as of now. The details are as under:

SL. No.	Veh. Make & Type	Auth	Held (HQ CE (P) Chetak's own Veh)	Attached	Total
1	Car/Safari Gypsy/ Bolero	04	04	-	04
2	Ambulance	01	01	-	01
3	Swaraj Mazda 32 Seater Bus	01	01	-	01
4	Tata 407	-	02	02	02
5	Motor Cycle	01	01	-	01
6	Tata 52 Seater Bus	-	01	01	01
7	Gen Set 11.25 KVA	01	01	-	01
8	Gen Set 30 KVA	-	02	02	02
9	Tata Water Truck	-	01	01	01
TOTAL		08	14	06	14

The implications of above are as under:

06 no. of vehicles have been attached from various sub offices leading to a total strength of 14 vehicles in the fleets of CE (P) Chetak establishment. In others words, against authorised fleet of 08 vehicles, 14 vehicles are being run at CE (P) Chetak and the magnitude of ancillary resources being utilised to run these vehicles, is definitely phenomenal. The cost involved in running of 06 vehicles (i.e. in excess of authorised 08 veh) is thus infructuous pending sanction of competent authority in this context.

DETAILS OF ATTACHED VEHICLES W.E.F 12/2009 TO 02/2014

<i>Sr no.</i>	<i>Type of veh</i>	<i>no. of veh</i>	<i>Total Run km / hrs</i>	<i>KPL</i>
1	(a) Tata 407	1	86714	8.5
	(b) Tata 407	1	80443	9.0
2	Tata 52 Seater Bus	1	49205	4.0
3	(a) Gen Set 30 KVA	1	281	5.5
	(b) Gen Set 30 KVA	1	295	4.7
4	Tata Water Truck	1	16459	2.5

These vehicles are required to be brought on the sanctioned strength of HQ CE (P) Chetak.

Objection No. 2. : Attachment of manpower over and above authorization

During the course of Super Review, it is seen that GREF officials of various cadres ranging from PNR / DVRMT to JEs have been deployed at CE (P) Chetak from various TFs/ RCCs / PNR Coy etc. which are far above the authorisation sanction for the establishment of HQ CE (P) Chetak vide HQ CE (P) Chetak Noting sheet No. 01 dated 25/11/2009 (file no. 50017/E5B) and as such the attached manpower is physically working at HQ CE (P) Chetak. It is mentioned in the various orders of attachment that officials will remain attached for not more than 89 days (details as under). Since GREF personnel/ officers are being attached at HQ CE (P) Chetak from the field offices from November 2009 onwards, the financial implications on this account are huge and could run in to crores of rupees, such an arrangement is having following serious implications:

- i) Pay & Allowances in r/o all attached personnel are being booked to various jobs by their parental units, whereas on ground such personnel are physically working/ deployed at HQ CE (P) Chetak. Thus, fictitious booking of Pay & Allowances to various jobs is being done thereby affecting the financial health of the jobs. Therefore, it is advisable that the total pay & allowances fictitiously booked so far at the end of Task Forces may please be regularised by booking the amount to the ground establishment of HQ CE (P) Chetak while affording credit to the jobs concerned under various Task Forces.

NOMINAL ROLL OF ATTACHMENT GREF PERS WITH HQ CE (P) CHETAK

S/No	GS NO	Rank	Name	Remarks	
1	185459	LH/ADM	AK YADAY	1638 PC	
2	162581	MATE	SA ANSARI	1638 PC	
3	159774	B/M	SHAMBU RAM	1638 PC	
4	169071	PNR	LAXMAN SADA	1638 PC	
5	169806	PNR	SHIV GIRI	1638 PC	
6	179264	PNR	BACHAN KUMAR	1638 PC	
7	177544	PNR	RAM DHARI	1638 PC	
8	179365	PNR	AMAJNUEL KHAKHA	1638 PC	
9	180129	PNR	SN PRASAD	1638 PC	
10	181343	PNR	SATYVIR SINGH	1638 PC	
11	182256	PNR	SATPAL	1638 PC	
12	182259	PNR	DHARMENDRA SINGH	1638 PC	
13	181556	PNR	SANJAY KUMAR	1638 PC	
14	182686	PNR	RAJESH SAMANTA	1638 PC	
15	182987	PNR	ARJUN THAKUR	1638 PC	
16	183428	PNR	RAJENDRA PRASAD	1638 PC	
17	184059	PNR	MAHENDRA SINGH	1638 PC	
18	184209	PNR	JAYAFAT HUSSAIN	1638 PC	
19	184529	PNR	MUKESH KUMAR	1638 PC	
20	184536	PNR	RAJIB DAS	1638 PC	
21	185663	PNR	SATISH KUMAR	1638 PC	
22	185880	PNR	P SELVARAJU	1638 PC	
23	186284	PNR	VIJENDRA SINGH	1638 PC	
24	187137	PNR	KUMAR CHETRY	1638 PC	
25	188019	PNR	ANAR KALI DEVI	1638 PC	
26	188267	PNR	SHEEJA A NAIR	1638 PC	
27	188271	PNR	SHEEJA D	1638 PC	
28	188360	PNR	PARMESHWARI DEVI	1638 PC	
29	187319	PNR	BINU P	1638 PC	
30	189484	PNR	AVDESH KUMAR	1638 PC	
31	193176	PNR	DS MADHUKAR	1638 PC	
32	180384	PNR	VINOD KUMAR	1638 PC	
33	189488	PNR	PREM CHAND	1638 PC	
45 BRTF/96 RCC/527 SS&TC					
1	163600	M	JE (CIV)	SK PATEL	442 RMPL
2	164090	H	JE (E&M)	SURAT MAL	96 RCC
3	195966	X	JE (CIV)	RAM BHAGAT	45 TF
4	173461	P	MT DVR	M BORO	527 SS&TC
5	1E+06	F	SEP MT	RAMKESH RAJ BHAR	527 SS&TC
49 TF/101 RCC					

1	160982	W	BR 2	GD SHARMA	101 RCC
2	167249		DES	SIPAH LAL ROI	101 RCC
3	178806	F	PTR	MUNSHI MARANDI	101 RCC
4	190023	P	ELE	KHANDWALE GANESH	101 RCC
5	158966		COOK	SC DASS	101 RCC
6	159088	N	LH ADM	PRITAM SINGH	49 TF
7	186679	M	COOK	RAJKESH	49 TF

Objection No. 3: Wrong clause of S.O. and consequences thereof

As per DPM LD is required to be recovered @ 0.5% per week or part thereof on the delayed supply after the PDC. However, as per condition of S.O. LD clause has been specified @ 2% per month of the delayed supply. This has resulted in less recovery of LD. SO No. 30059/LP/SO/61E3 dated 21/07/2010 is one such example wherein PDC has been extended from 31/08/2010 to 20/12/2010 with imposition of LD for the delayed supply. The case file suggests that the LD has been recovered to the tune of Rs. 280/- only which works out to be Rs. 394/- (@ 7.5% for 15 weeks of delay). Placement of Supply Orders is to be in accordance with the procedure laid down in DPM. Further, loss may be got regularised under the powers of the CFA.

Objection No. 4. Regularization of Loss Statements

Regularisation action in respect of the following loss statements is still awaited.

1. LS/96RCC/93E-65960X/89/E3 DATED 30/10/2010.
2. LS/95/RCC/36/E4 DATED 20/08/2007.
3. LS/98/B/BRIDGE/01/E3 DATED 31/10/2005.
4. LS/141/BB/20/E3 DATED 26/08/2009.
5. LS/141/DMC/21/E3 DATED 18/02/2011.
6. 303/LS-56/527 DATED 19/07/2011.

Action to regularise the loss may be expedited.

Objection No. 5. Procurement of stores without provision in the Technical Sanction (TS).

Furniture worth Rs. 1,27,242/- has been procured vide Supply Order. No. 112 dated 21.2.2012 against the job "Road Maintenance". As per records there is no provision in the TS for procurement of furniture. Similarly furniture worth Rs. 6,18,931/- has been procured from M/s Royal Agencies Bikaner vide Supply Order No. 02 dated 17/04/2013 without any provision in the TS and expenditure booked against job "Road Maintenance". Such procurement may please be justified and irregularity got regularized under the orders of Competent Authority.

Objection No. 6. Revision of PDC

PDC in respect of following jobs is over, whereas as per records work is still in progress. Reasons may please be given as to how work is shown in progress after the expiry of the PDC.

SI No.	45 Task Force	49 Task Force
	Job No.	Job No.
1.	1205/07	1151/89
2.	1151/83	1151/82
3.	RSTC/E-1242/01	1151/88
4.	RSTC/E-1242/01	
5.	1209/11	

Objection No. 7. : Execution of Deposit Work more than funds provided.

On scrutiny of the MER it is observed that The following Deposit Works have been completed with the cost over & above the funds provided by the agency. Funds for excess expenditure may be obtained from the agency concerned else the loss may be got regularized under the orders of Competent Financial Authority.

SI No.	Job No.	Name of work	Admin Approval in lakhs	Completed cost
1.	1195/02	Construction of NH-17B (0-3.08 Km)	722.05	722.32
2.	1195/07	Construction of NH-17B (3.08-8.66 Km)	2843..26	3005.09
3.	1195/03	Construction of NH-17B (8.66-13.10 Km)	280.00	1851.03

Objection No. 8 : Old vintage jobs not finalized

The following very old vintage jobs pertaining to land acquisition have not yet been finalized. Action to finalize the jobs may be expedited.

SI No.	Job No.	AA Date	AA Amt.	Expdr
1.	1171/13 (RAE)	18.9.2000	209.52	202.55
2.	1207/02	31.10.2002	1202.85	810.21
3.	1184/01	27.12.1996	460.54	448.97
4.	1186/03	04.12.2002	273.83	267.80
5.	1207/09	28.10.2003	1355.47	1219.42

Objection No. 9 : Lapse of Admin Approval

On scrutiny of the MER it is observed that the work in the following jobs has not started even after one year of according Admin Approval. Fresh Admin Approval is required to be obtained for the below mentioned jobs. It is also not clear on what account expenditure has been incurred upto Jan 2014 on the said jobs. A detailed report may please be submitted to take the matter to it logical conclusion.

SI No.	Job No.	AA Date	AA Amt in lacs	Funds allotted during 13-14	Expdr till Jan 2014	Current status
1.	1151/93	23.2.2011	2351.69	702.49	702.49	Work not yet started
2.	1175/01	24.9.2011	17.39	-	0.05	-----do-----

Objection No. 10. :Tolerance limit exceeded but RAE not initiated

The tolerance limit of 10% over and above the admin Approval has been exceeded in the following jobs but RAEs is yet to be initiated. Further expenditure in the job may not be incurred without obtaining approval of RAEs. Status of the jobs may be intimated.

SI No.	Job No.	AA Amt in lacs	Expdr	Current status
1.	1151/88	2695.19	3296.48	Work in progress

Objection No. 11.: Non booking of proforma expenditure

Proforma expenditure in the following maintenance and other jobs has not been booked. Reasons thereof may be please be justified.

Maintenance Jobs	Other Jobs	
i)Badlo-Approach Road	i) 1109/18	ii) 1109/19
ii)Bandah-Gumnewala-Ranautor	iii) 1217/04	iv) 1123/22
iii)Ramsar-Chotan	v) 1123/23	vi) 1123/24
iv)Jharpa-Dhurwa	vii) 1209/RSTC/01	viii) 1209/07
v)Sihaniya-Jharpa	ix) 1209/11	x) E-1248/02

Objection No. 12 : Non initiation of Part A/B report

The following Agency Works have been completed but Part A & B have not been initiated for want of completion certificate from the user Agency. Steps may be taken to get the jobs noted and a compliance report submitted to PCDA(BR) Delhi Cantt.

Sl No.	Job No.
1.	1208/15
2.	1208/20
3.	1208/22

Objection No. 13 : Issue of Sch 'B' Store to the Contractor without proper justification of quantities/Rates

During super review it is seen that the Sch 'B' store has been issued to the contractors for Re-surfacing works (ie GS works) in Rajasthan state, which can not been issued to any state other than J &K state vide para 611 of BR regulation (Detail given in enclosed annexure). Moreover where as the under mentioned information has not been shown/provided in the contract agreements concerned :-

1. Where as all items require to be purchased/consumed through contractor/3rd Party as per prescribed scale/Table as provided by the BRDB/ MORTH etc, but the calculation sheet of Sch 'B' store (i.e. bitumen) require to be issued to the contractors by the GREF has not been provided in the C.A. to verify the same by the accounts officer concerned to watch the correct issue of Sch 'B' store items as per C.A. condition at the time of payment of RAR's /final bills. Please intimate the specific prescribed scale/table (with calculation of each C.A.) to verify the issuing of excess Qty, if any.
2. Flat rates of Sch 'B' store has been mentioned in C.A.'s condition instead of providing justification of flat rates viz, actual rate of oil company, amount of handling/transportation charges, Departmental charges and CST, Vat, Excise duty etc to the same . Please provided the information on under mentioned format in r/o for the same for further study in audit angle.

Sl No.	Year	CA No,	Total qty Issued to contractor	Procurement cost +Deptt. charges	Issuing cost as per CA condition	Difference/ Net loss
1	200-9-10					
2	2010-11					
3	2011-12					

Objection No. 14 : Misuse of Govt. Money due to non receipt of Technical Sanction before issue of NIT.

During super review of contract agreements of execution of resurfacing works it is seen that the Technical Sanction of resurfacing works are being issued on or after acceptance of contract agreements works concerned which is highly objectionable and contradictory to Para 596 of BR Regulation edition 1993, in which clearly stipulated that the Technical Sanction of a work will be accorded by the competent engineer authority before tender documents are issued in case the work is to be executed through contract (The detail of C.A's is given in enclosed annexure "). As per existing practice the estimate cost of the work is require to be match with T.S. provision for the specific item/work, which is to be considered at the time of acceptance of contract agreement, where as in above C.A's in most of cases the cost of L-I contractor has been considered in T.S. provision and the anticipated saving of money due to healthy competition has also been utilised in other items in the shape of enhancement of item wise T.S. provision of other remaining items instead of reducing RTS with contract provision only. This aspects was also been advised by the AO (P) Chetak vide their letter No. AO (P) CTK/CA/CTK-08/2009-10 dt. 12/06/09 which was not accepted by the executive in benefit to state angle vide HQ CE (P) CTK letter No. 81686/T/40/E8 dt. 30/06/2009 (Photocopy of both the letters are enclosed). Due to non issue of T.S. as per Para 596 of BR regulation an amount tune of Rs. 13,80,15,002/- up to 2012-13 has been booked over and above, which can be saved if correct procedure be followed. In other words it is a clear case of misappropriation of Govt money which can be avoided/saved. In view of the above please re-examine the case and results of the same may also be intimated to the audit with remedial measure to avoid such type of irregularity in future.

Objection No. 15 : Less recovery of Licence Fees

During super review it is seen that the licence fee in r/o married accommodation is being raised/recovered in old rates since 07/2010 instead of revised rate issues from time to time, resulting huge loss (amounting to Rs. 246404/-Appx. detail is given in enclosed annexure) of Govt receipt. Please raised the revised licence fee bills as per current revised rates against effected pers. And in case of retired pers. the necessary action regarding regularisation the same from CFA may also be taken accordingly. Please give it top priority as the same is a case of loss of recovery of Govt. receipts.

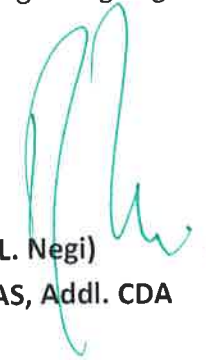
Objection No. 16 : Non recovery of rent of furniture issued to married accommodation since 2007.

During super review is observed that the provision for furniture to married accommodation Phase-III at HQ CE (P) Chetak vide HQ DGBR Adm. Approval No. 30204/DGBR/Chetak/9733/WP dt. 19.04.2006 for Rs. 4.09 lacs and No. 30204/DGBR/Chetak/9733/WP dt. 12.02.2007 for Rs. 5.83 lacs job No. 1151/61 (photo copy of TS/AA Register enclosed) has been provided. Accordingly furniture has been purchased and CR Part 'A' & 'B' also initiated to Dte vide HQ CE (P) letter No.

20015/49TF/47/E2 dt. 06.08.2007, where as the recovery of rent of furniture @ 10% per annum of the capital cost of the furniture vide PCDA (BR) Delhi Cantt. letter No. W.Cell/1108/AA dt. 06.12.2006 of above furniture allotted to married accommodation has been not started so far. which is verified from occupation vacation report wef 12/2006 to 01/2014. The detail of one month of each year for rent of furniture floated by the GREF authority, which is self explanatory to non recovered the rent of above current furniture so far is as under :-

Sl No	Month	Amount of rent of furniture	Letter no. & Date of occupation/vacation report
1	12/2006	1094/-	101 RCC letter No. 2131/123/E2 dt. 23.01.2007
2	03/2007	1143/-	101 RCC letter No. 2131/159/E2 dt. 01.05.2007
3	01/2008	1421/-	101 RCC letter No. 2131/35/E2 dt. 09.02.2008
4	01/2009	1552/-	101 RCC letter No. 2131/12/E2 dt. 25.02.2009
5	01/2010	1477/-	101 RCC letter No. 2131/90/E2 dt. 16.02.2010
6	01/2011	1711/-	101 RCC letter No. 2131/62/E2 dt. 08.02.2011
7	01/2012	1814/-	101 RCC letter No. 2131/40/E2 dt. 20.03.2012
8	01/2013	1532/-	101 RCC letter No. 2131/55/E2 dt. 08.03.2013
9	01/2014	1532/-	101 RCC letter No. 2131/27/E2 dt. 09.03.2014

It is highly objectionable and huge loss of Govt. furniture rent receipt Rs. 99200/- appx. per year (i.e. $992000 \times 10/100 = 99200/-$). Please intimate the specific reasons for not recovered the rent of furniture issue to married accommodation since 09/2007 and raised revised recovery of rent bill of furniture immediately wef 09/2007 to till month against effected officers/personnel and in the case of retired GREF/Army officers/personnel the necessary action regarding regularization the same from CFA may also be taken accordingly.


(R.L. Negi)
IDAS, Addl. CDA