

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/1710/SR/HQ CE (P)DPK/2016-17

Dated: .10.2016

To

23/11/16

HQ CE (P) Deepak

C/o 56 APO

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

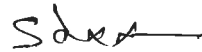
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Please find enclosed an approved copy of the Super Review Report 2016-17, conducted by Smt. Sarwan Kaur, IDAS, Jt. CDA in r/o your HQ containing 22 (twenty two ) numbers of objection. You are requested to examine the audit points mentioned therein and furnish your replies/action taken report through AO(P) Deepak 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](http://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) Deepak C/o 56APO
4. 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.) 23/11/16



SUPER REVIEW QUESTIONNAIRE : HQ CE(P) DEEPAK

FOR THE PERIOD 2016-17

1.	Did the Reviewing officer call on the highest local commander in the station i.e. CE (P).	Yes
2.	What was the general feeling of the executive authorities regarding the utility and efficiency of local audit.	Very positive and pro-active
3.	Do CE(P) find that the local audit is a useful instrument for increasing efficiency in utilization of their resources.	Yes
4.	What is the reaction to the procedure and methods followed by AO(P) and his staff in conducting the local audit.	Very positive and interactive
5.	Are there any specific problems which the executive authorities have brought to the notice of the Reviewing officer and what is his/her reaction to these problems.	No
6.	Is there any important matter which the executive authorities desire to communicate to the Main Office.	No
7.	(a) What is the response of the executive authorities for early settlement of audit objections	Positive
	(b) Are they paying adequate attention for their speedy settlement.	Yes
	(c) How many such audit objections and test audit objections have been settled during last one year.	1+1+3+2+2=9 LTAR & Test Audit-Nil
	(d) What is the oldest objection(s) and as to what action has been taken by the executive authorities for settlement thereof.	Old super-review for the year 2001-02 and 2011-12. Replies forwarded to DCDA(P) by E-3 section vide letter No. 32022/AOBS/43 dated 24/5/2016
	(e) What is the general impression of Reviewing officer of his/her meeting with the executive authorities.	Good

## SUPER REVIEW

### PART-I

1. Name of the office: HQ CE(P) Deepak
2. Name of Chief Engineer: Sh. Mohan Lal, VSM
3. Name of Super Review Team Leader: Smt. Sarwan Kaur, IDAS, Jt. CDA
4. Name of Super Review Team Members:
  - (i) Sh. Balvir Chand, Sr. AO
  - (ii) Sh. Pradeep Kumar, AAO
  - (iii) Sh. Sukh Lal, Sr. Adr
5. Date & Period of last Super Review: 2012-13
6. Date & Period of current Super Review: 2016-17  
(18.7.2016 to 27.7.2016)

## PART -II

### Item No. 1. Scrutiny of Supply Orders :-

During scrutiny of supply orders placed by the Chief Engineer (Project) Deepak under his financial powers, the following irregularities have been noticed:-

- (i) 65 nos. of supply orders were placed during the period 2015-16. It has been observed that allocation between various jobs has not been mentioned on the supply orders relating to multiple jobs.
- (ii) Demand for certain items viz. 42 Tube Lights frame box type 4 feet long with single tube rod electronic chock and starter complete set 40w Make Bajaj was placed by HQ 38 BRTF vide his letter No. 3227/56/E-3 dated 06.8.2015. The quotations for the said items were called for by CE(P) Deepak vide the Enquiry letter No. 32000/Enq/38 TF/18/E-3A Dated 17.9.2015 and the same was not procured due to the reasons that the rates quoted by the L-1 were on higher side. From above, it appears that there was no necessity of the said items as re-tendering for these items could not be traced in further procurement proposals.
- (iii) S.O. No. 32000/DPK/38TF/SO-39/E3A dated 17.10.2015:- Supply order has been placed in favour of M/s Sunil Brothers Shimla on single tender basis. However, it is observed that necessary authorization certificate issued by the OEM in favour of ibid firm has not been found placed in the case file. This is against the norms set for procurement on single tender basis.
- (iv) S.O. No. 32000/DPK/759TF/SO-60/E3A dated 13. 2.2016:- Quotations were called for from 5 firms vide letter No. 32000/Enq/759TF/42/E3A dated 01.2.2016 but only one firm M/s Kuldip Machinery Stores has quoted the rates which have been accepted instead of retendering. Further it has been observed that demand for the said items has been reduced from which it appears that the demand has been reduced to bring the same within the financial powers of the CE(P).

- (vi) S.O.No.32000/DPK/38TF/SO-42/E3A dated 10.11.2015:-It is observed that the said Supply Order amounting to Rs. 2,86,320/-was issued to M/S Disha Associates for supplying Charpoy 6'x3' with fixed frame with legs made of GI Pipe 32 mm dia, gauge 08 SWG whereas the said firm has been registered under No. Deepak/3021M/ 15-16 for supplying of following stores – Survey, drawing, hydro meteorological, geographical, scientific, hydraulic, aerial, soil, cement, concrete, bitumen, material testing science lab equipment and chemicals. It is not understood why the supply order has been issued to the firm which is not dealing with the supply items. This is highly irregular and needs to be elucidated.
- (vi) S.O.No.32000/DPK/38 & 759TF/Lubs & Greases/SO-29/E3A dated 30.9.2015:- The supply order for procurement of lubricants and greases was placed on M/s Hindustan Petroleum corporation Ltd for supplying within 93 days (30.9.2015 to 31.12.2015). Extension was granted to the firm upto 31.3.2016 on simple request by the firm on 13.2.2016 even after lapse of original period of supply which is highly objectionable in audit.
- (vii) S.O.No.32000/DPK/E-06/SO-07/E3A dated 05.6.2015:- During scrutiny of the ibid supply order, it is seen that the supply of item no. 4 of supply order i.e. Register Rules single line with 192 pages Make Neelgagan hard bound platinum of 19.50x31.70 cm size was made by M/s Bits N Bytes at the rate of Rs. 88/- whereas the said item has been supplied by the same firm with same specification/make @ Rs. 65/-,abnormally low, (less Rs. 23/- per register) as per S.O. No. 32000/DPK/E-06/SO-22/E3A dated 22.3.2016 which is not understood keeping in view the trend of price rising during the above period. The purchase of item no. 4 of supply order no. 42 at abnormally higher rate shows that proper market analysis has not been carried out at that time resulting undue benefit to the firm. It is also seen that during placing of demand for stationary, the stock in hand has not been shown in the 'demand statement' in the absence of which it can not be ascertained whether the demand is genuine or otherwise.

**Item No. 2. Slow/Nil progress in the contracts :-**

Slow/ Nil progress has been noted in the following contracts despite their original date of completion has already elapsed. In order to achieve progress in these jobs, contract work needs to be accelerated.

CA No.	Date of commencement	Orig. Date of completion	Physical Progress %ge	Financial Progress %ge
CE(P) DPK/03/2009-10	18.6.09	17.6.11	14.75	19.23
CE(P) DPK/18/2010-11	01.6.11	31.8.11	0	0
CE(P) DPK/22/2010-11	05.6.11	04.6.12	0	0
CE(P) DPK/08/2013-14	05.5.14	04.11.15	0	0
CE(P) DPK/07/2014-15	20.5.15	19.5.17	0	0
CE(P) DPK/02/2015-16	27.7.15	26.1.17	0	0
CE(P) DPK/07/2015-16	19.8.15	17.8.16	0	0
CE(P) DPK/09/2015-16	29.6.15	28.8.16	0	0
CE(P) DPK/10/2015-16	28.9.15	25.3.17	0	0
CE(P) DPK/17/2015-16	02.11.15	01.5.17	0	0
CE(P) DPK/02/2011-12	21.12.12	20.6.15	0	0
CE(P) DPK/03/2011-12	18.2.12	17.8.14	0	0
CE(P) DPK/06/2013-14	11.2.14	11.5.14	0	0
CE(P) DPK/04/2014-15	20.4.15	18.7.15	0	0
CE(P) DPK/15/2015-16	21.10.15	17.4.16	0	0

**Item No. 3. Awarding multiple contracts to one firm:-**

It has been observed that following firms have been awarded multiple contracts. PDC in most of the cases has elapsed and progress in the work is quite slow. It appears that the firms do not have enough infrastructures to execute so many works at one time at different locations. The contractors have been granted undue extension after extension without imposing any compensation. The department has suffered heavy loss due to their non completion of work timely.

In this connection following points may be clarified to the audit :-

- (i) Whether antecedents and infrastructure holdings of the firm have been verified before awarding the contracts.
- (ii) The steps taken to recover losses suffered due to delay in completion of work.
- (iii) Extension by more than double the period of original PDC had been granted in various CAs. Please produce the authority for such extension.
- (iv) The present status in respect of contracts.

M/s LSR Logistics

CA No.	Date of commencement	Orig. date of completion	Extended date of completion	Physical progress %ge	Financial Progress %ge
DPK/06/2010-11	24.5.10	23.11.10	05.5.16	92.62	88.92
DPK/03/2015-16	21.7.15	17.11.15	-	34.81	34.81
DPK/06/2015-16	08.8.15	04.1.16	31.5.16	100	99.56
DPK/13/2015-16	19.9.15	18.9.16	-	-	-
DPK/14/2015-16	19.10.15	15.4.16	-	40.27	40.27

M/s Garg & Garg Co.

CA No.	Date of commencement	Orig. date of completion	Extended date of completion	Physical progress %ge	Financial Progress %ge
DPK/16/2010-11	25.5.11	24.5.12	30.9.16	71.41	67.80
DPK/09/2015-16	29.8.15	28.8.16	-	0	0
DPK/17/2015-16	02.11.15	01.5.17	-	0	0
DPK/18/2015-16	04.11.15	03.11.17	-	0	0
DPK/25/2010-11	08.8.11	07.8.14	15.7.16	44	52.38



- (vii) S.O. 32000/DPK/38TF/SO-19/E3A Dated 17.8.2015 M/s Cement Corporation India Ltd.- The supply order was placed for supply of 492 MT cement @ Rs. 492/- PMT amounting to Rs. 38,37,600/-. The date of delivery was 16.10.2015 which was extended up to 31.10.2015 vide letter dated 10.11.2015 after original period of delivery without imposing LD @ 0.5% for one week. The extension granted to the firm for two weeks resulting loss to the state amounting to Rs. 38376/- which should be recovered from the running supply orders of the firm.
- (ix) S.O. 32000/DPK/38TF/SO-04/E3A Dated 14.5.2015 M/s Sunil Brothers, Shimla :-The supply order was placed for RCC of HQ 38 BRTF, Manali. FOR in the instant supply order has been given as 507 SSTC Chandigarh. It is pertinent to mention here that by supplying the ibid stores at Chandigarh, the stores are again transported to Manali by the Departmental vehicles, therefore, additional burden is put on the exchequer whereas the stores should have been delivered at Manali at the cost of supplier.
- (x) S.O. 32000/DPK/38TF/SO-02,08 & 12 dated 27.4.2015, 05.6.2015 & 12.6.2015 respectively:- The supply orders for procurement of cement qty 3x 492 MT were placed on M/s CCIL Dehradun with FOR Chandigarh. The stores were actually required at Manali and were transported from Chandigarh by Departmental/hired vehicles. As noted from the case file in respect of SO No. 32000/DPK/38TF/SO-14 dated 18.7.2015, the FOR given to the firm as Manali was cheaper to the Department . On comparison of the transportation charges charged by the Cement Company and hired vehicles from Chandigarh to Manali, it has been observed that Rs. 81770/- has been over incurred due to transportation of cement from the hired vehicles instead of CCIL Dehradun as per details given below :-

**Transportation charges from Chandigarh to Manali**

- |  |                    |
|--|--------------------|
| (a) Prevailing Handling conveyance contract- | Rs. 3.04 per bag   |
| (b) Charged by CCIL Dehradun                 | - Rs. 0.27 per bag |
| © Excess expenditure incurred                | - Rs. 2.77 per bag |

Total excess expenditure in the above noted three supply orders

Total qty 492x3x20 = 29520 bagsx2.77= 81770.40/- Say Rs. 81770/-.  
The excess expenditure may be regularized under the orders of CFA.

(xi) S.O. 32000/DPK/38TF/SO-02/E3A dated 27.4.2015- Supply order for procurement of 492 MT cement OPC 43 Gde was placed on M/s CCIL Dehradun under the instructions of HQ DGBR vide their letter No. 51159/Gen Policy/Cement/DGBR/139/E3ES dated 24.11.2014, further relaxed vide their letter No. 51159/Gen Policy/Cement/DGBR/141/E3ES dated 30.1.2015. DGBR vide their letter dated 30.1.2015 has instructed to consume the cement by 30.6.2015, whereas date of delivery in the instant supply order was given as 25.6.2015. Kindly intimate whether cement had been consumed by 30.6.2015 as instructed by HQ DGBR or further relaxation was sought.

(xii) General observations in supply orders :-

(a) It has been observed that no safe guard in the shape of PBG etc. is ~~retained to cover warranty/guarantee. Performance guarantee obtained is~~ being released within 2 months of delivery of stores, does not cover warranty/guarantee.

(b) It is seen that registration of firms letters have not been found placed in some supply order files. In the absence of which it can not be ascertained whether the firm/supplier is registered for the supplying of Cat- B stores as well as the validity of the registration.

M/s Vinita Entrepreneurs

CA No.	Date of commencement	Orig. date of completion	Extended date of completion	Physical progress %ge	Financial Progress %ge
DPK/07/2014-15	20.5.15	19.5.17	-	0	0
DPK/14/2015-16	13.7.15	10.10.15	17.7.16	72.96	72.16
DPK/05/2015-16	13.7.15	08.1.16	06.7.16	45.93	41.97
DPK/07/2015-16	19.8.15	17.8.16	-	0	0
DPK/10/2015-16	28.9.15	25.3.17	-	0	0
DPK/12/2015-16	01.10.15	30.9.16	-	28.14	28.14
DPK/20/2015-16	30.11.15	29.11.17	-	0	0
DPK/21/2015-16	30.11.15	29.11.16	-	0	0
DPK/23/2015-16	26.2.16	24.2.17	-	0	0
DPK/24/2015-16	26.2.16	25.2.18	-	0	0

M/s Manali Construction

CA No.	Date of commencement	Orig. date of completion	Extended date of completion	Physical progress %ge	Financial Progress %ge
DPK/03/2009-10	18.6.09	17.6.11	06.8.17	14.75	19.23
DPK/22/2010-11	05.6.11	04.6.12	18.2.14	0	0
DPK/08/2015-16	11.8.15	06.2.16	04.8.16	53.42	33.28

**Item No.4. Departmental as well as contractual work on the same stretch of road**

Job No. 404/418 for provisioning of surfacing works to NHDL specification on road sector 207.00 to 222.390 Kms on Manali-Sarchu Road was sanctioned by HQ DGBR vide letter No. 30204/DGBR/DPK/14522/WP Dte dated 23 Sept 2010 at an estimated cost of Rs. 3984.95 lacs (Departmental works Rs. 1937.95 lacs and contract payment Rs. 2047 lacs). Contract for supply and stacking of CRMB material on the above stretch worth Rs. 328.18 lacs has been awarded vide CA No. DPK/22/2010-11 to M/s Manali Construction with date of commencement as 05.6.2011 and date of completion as 04.6.2012. Nil progress has been achieved in the said CA till March 2016.

Another contract for providing, laying and compaction on the same stretch has been awarded to M/s Garg & Garg Co. vide CA No. 17 of 2015-16, commencement of work on 02 Nov 2015 and date of completion as 01 May 2017. Nil progress has been achieved in the said CA till March 2016.

Interestingly, another job on the same stretch Job No. 404/381 Improvement of MS Road Kms. 207-222.390 is in progress with PDC as Mar 2013. The work is still in progress with financial progress 59.65 % and physical progress 31.16%.

In this regard the following queries may be replied:-

- (i) When the basic work of improvement of road has not been completed, what was the purpose of awarding supply contract.
- (ii) When the supply contract had not progressed, what was the purpose of awarding surfacing contract.
- (iii) In job No. 404/418 what will be the departmental work when another job 404/381 for improvement of road is in progress.
- (iv) Present status of the contracts may be intimated.

**Item No. 5. CA No. CE(P) DPK/08/2013-14:-**

Ace Engineering Co.- During scrutiny of the CA, it is seen that the AA and Expenditure Sanction for Rs. 550.89 lakh has been accorded by HQ DGBR vide letter No. 30204/DGBR/DPK/14876/WP Dte dated 30.3.2011. The subject CA was awarded to the contractor on 21.3.2014 and Work Order No. 1 dated 20.4.2014 was placed on the contractor with date of completion as 04.11.2015. Even after lapse of more than two years, the contractor has not carried out any work and the progress is nil. Adequate notices were issued to the contractor for commencement and acceleration the work with due diligence by OC contract, commander contract and even by the accepting officer for seven times but all in vain. It appears that contractor is not in a position to discharge his contractual obligation. The contract may be cancelled at the risk and cost of M/s Ace Engineering Co. CE(P) vide his letter No. 80265/Passio Bridge/13-14/86/E8 dated 09.5.2016 has taken up the matter with DGBR for said action. It is advised to take up the matter with DGBR demi-officially at CE level for speedy action in the

matter so that work be completed without further delay to avoid cost over run as well as to meet the requirement of above subject project. Loss may be adjusted through BGB of the contractor. Action for black listing the contractor may be taken.

**Item No.6. CA No. CE(P)DPK/02/2015-16-M/s Vij Engineers and Consultants Pvt. Ltd:-**

Admin Approval and Expenditure amounting to Rs. 778.56 lakhs has been issued by DGBR vide letter No. 30204/DGBR/DPK/14831/WP Dte dated 28.12.2012. The CA was accepted for Rs. 2,69,90,000/- on 24.6.2015. W.O. No. 1 dated 27.7.2015 was issued

Date of handing over the site- 27.7.2015

Date of commencement – 27.7.2015

Date of completion- 26.1.2017

Progress in the said CA is nil even after elapse of one year. The same needs to be accelerated to achieve the target.

**Item No. 7. CA No. CE(P)DPK/25/2010-11- M/s Garg & Garg Co:-**

The above said CA was accepted for Rs. 25,99,00,000 on 10.3.2011. The date of commencement was 08.8.2011 and date of completion was 07.8.2014. In this case extension was granted up to 15.7.2016. Physical progress is 44% and Financial Progress is 52.38% as on 20.5.2016. Letter issued to the contractor on 15.6.2016 to complete the work by the stipulated date i.e. 15.7.2016.

From the above, it is not clear when the physical progress has been achieved only 44% in five years, how the remaining 56% work will be completed within 2 months.

**Item No. 8. Non Achievement of Targets :-**

The following is the position of funds allotment and targets assigned v/s achievement for the year 2015-16-

Type of work	Allotment in lacs	Expenditure in lacs	%ge of expdr
GS Works	14349.53	14324.76	99.82

Agency Works	2341.57	2311.01	98.69
Deposit Works	556.57	193.00	34.67

Targets assigned v/s achievement

Type of work	Targets Assigned	Targets Achieved	%ge shortfall
Formation	86.78	79.7	8.15
Surfacing	123.17	76.2	38.13
Permanent Works	84.51	29.71	64.84
Major Bridge	265.43	74.52	71.92
Re-surfacing	62.87	40.74	35.19
Cost of Works	203.67	108.57	46.69

It is pertinent to mention that funds are allotted to achieve the targets. It can be seen that funds have almost exhausted whereas there is huge shortfall in achievement of targets. Reasons thereof may be explained please.

**Item No.9. Revision of PDC:-**

PDC in respect of following jobs is over but as per records, the work is still in progress. Revised PDC may be obtained from the competent authority to continue the work.

Job No.	PDC
40/167	3/2015
40/265	3/2015
405/470	3/2012
405/507	3/2013
405/499	3/2011
405/519	3/2015
405/529	3/2015
405/530	3/2015
405/534	3/2015
405/DPK/01	3/2016
405/DPK/01/2014-15	3/2016
411/62	3/2012
411/63	3/2012

417/06	3/2011
405/511	3/2014
405/494	3/2012
D-919/01	3/2014
D-922/04	3/2014
D-922/03	3/20104

**Item No.10. Job completed but CR Part A/B not initiated/noted:-**

The following works have been completed but CR Part A and Part B have not been initiated till date. The steps may be taken to get the jobs noted.

- (i) 404/373
- (ii) Cdr/38TF/2015-16 PMW/01
- (iii) Cdr/38TF/2015-16 PMW/02
- (iv) Cdr/38TF/2015-16 PMW/03
- (v) Cdr/38TF/2015-16 PMW/04

**Item No.11. Minus booking in the jobs: -**

Minus booking in the following jobs has been observed in the financial year 2015-16. It appears that adjustment has been carried out to bring the expenditure within limit. This needs elucidation.

Job No.	Expdr in 2015-16
405/499	(-) 570965
411/63	(-) 850268
417/10	(-) 28000
405/502	(-) 431734
405/05	(-) 574460
405/560	(-) 660922
405/08	(-) 49200

Overall expenditure in respect of Job No. 405/499 may also be looked into.

**Item No. 12. Booking of Pay & Allowances:-**

It is understood that Pay & Allowances in respect of officers and subordinates of 759 BRTF paid by PAO(GREF) Pune are not being cleared in full. However, the same should be reflected in MER as firm liability but the same is not being reflected.

**Item No.13. Job No. 404/416:-**

During the super-review, it is observed that Rs. 103.75 lacs has been allotted in respect of replacement of existing decking to steel decking of various belly bridges between Kms. 143.610 to Km. 222.390 on M-S Road vide 30204/DGBR/DPK/14136 WP Dte dated 24.1.2012 for Rs. 100.30 lacs but the work has not been started till date as shown in MER of 3/2016. Please intimate the reasons as to why the work is not started.

**Item No. 14. Job 404/373:-**

The overall expenditure in job is Rs. 3,87,02,570/- against AA amount of Rs. 343.69 lacs. The expenditure has thus exceeded the tolerance limit of 10%. The reason for excess expenditure without further obtaining Revised Admin Approval may be justified.

**Item No.15. Job 404/451: -**

Nil expenditure has been noted in the job. However physical progress and Financial progress has been shown as 2.82 & 6.84 respectively in the March Final MER of 2015-16. Kindly elucidate how physical/financial progress can be obtained in the job without having any expenditure in the job.

**Item No.16. Financial progress more than 100% :-**

Financial progress in respect of following jobs has exceeded 100%. This may be elucidated please.



Job No.	Financial Progress
404/366	140.43
405/466	122.92
411/63	103.43

**Item No.17. Job No. 404/454 :-**

Consultancy charges for carrying out Lab Test- Financial progress in the job is 100% with nil physical progress. Kindly intimate physical progress in the job.

**Item No.18. Fore-closure of Jobs :-**

The under mentioned jobs are proposed for fore-closure after incurring certain quantum of expenditure. The same be elucidated please.

- (i) 422/02 (RAE)
- (ii) 404/445
- (iii) 40/207

**Item No.19. SRMD Jobs :-**

It has been observed that progress in the following SRMD Jobs is quite slow as these are nearing the PDC. The work needs to be accelerated on these jobs.

Name of work	Road	Amount in Lacs	Sanctioned on	Revised PDC	Orig. PDC	Phy Progs %ge	Fin Prog %ge
SRMD between Km. 106.400 to 124.300 on Sumdo-Kaza - gramphoo road during 2015-16	Sumdo-Kaza - gramphoo	44.46	15.3.2016	Sept 2016	Sept 2016	27.48	-
SRMD between Km. 437.200 to	Pooh-Kaurik	48.76	15.3.2016	Sept 2016	Sept 2016	23.75	-

452100 on POh-Kaurik road during 2015-16							
SRMD 2012-13 between Km. 0.00 to 222390 on M- S road	Manali- Sarchu	224.28	26.10.2014	Mar 2017	Mar 2016	56.27	70.45

**Item No.20. Revenue generation :-**

It has been observed that room rent collected from officers for their stay in officers mess guest rooms is Rs. 600/- per day but only meager portion i.e. Rs. 20/- per day is being remitted into Govt. account. In this connection, it is pertinent to mention that the infrastructure of the mess has been built by the Govt. funds, therefore prescribed amount should be remitted into Govt. account.

**Item No.21. Non clearance of LTAR, Local Audit objections, Super-Review objections and Loss statements:-**

The following is the position of outstanding LTARS, Local Audit objections , Super Review objections and Loss statements. Immediate action is required to get these settled.

	Pendency	Oldest date
LTAR	24	2008-09
Local Audit	23	2014-15
Super-Review	13	2001-02
Loss Statements	12	4/2005

**Item No.22. Attachment of man-power:-**

During the Super-Review, it is observed that GREF subordinates of various cadres ranking from PNRs/DVRs/JEs have been attached in HQ CE(P) Deepak from various RCCs, TFs, PNR Coys, TPT Coys etc which are far above the

authorization sanction for establishment of HQ CE(P) Deepak. Since, GREF Personnel/Officers have been attached at HQ CE(P) Deepak from the field offices. The financial implications on this account are huge which is having following serious implications:-

(a) Pay & Allowances in respect of 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)Deepak. Thus, fictitious booking of pay & allowances to various jobs is being done thereby affecting the financial health of jobs. It is advised that the pay & allowances fictitiously booked so far at the end of Task Forces may please be regularized by booking amount to the ground establishment of HQ CE (P)Deepak while affording credit to the job concerned under Task Forces.

(b) As per the statement showing authorized strength in appendix 'A' the authorized strength of DVRMT is 11 and 1 is surplus. Further, 8 DVRMT having attached from other units at HQ CE(P)Deepak. Please justify if 1 DVRMT is surplus than authorized strength then why 8 DVRMT have attached in your HQrs.

Further, it is seen from the report showing the authorization statement as per appendix 'A' that authorized strength of PNR is 14 and 4 PNR have been shown surplus. In-spite of 4 PNRs surplus, 35 PNRs have been attached from various units. Please justified as to why 35 PNRs have been attached in-spite of 4 surplus PNRs already deployed in HQ CE (P) Deepak.

  
(Sarwan Kaur)  
JCDA(BR)

