

**Office of the Principal Controller of Defence Accounts (Border Roads)
Seema Sadak Bhawan Ring Road, Naraina, Delhi Cantt.-110010**

Circular No. 25

No. Insp/BR/1218-A/S.R./Insp/Gen. Cir.

Date 11.03.2014

To,

All Team Leaders
Super Review/Inspection team.

Sub: Specific areas to be reviewed during Super-Review/Inspection.

Competent Authority has desired that the Super Review/Inspection teams of this organization will broadly look into the under mentioned area/points while carrying out Inspection/Super Review of AO TF/Projects and CE(P)/Task forces:-

Works:-

1. Status of IRMD /SRMD Works: The status of IRMD works should be checked whether the AE has been initiated in compliance to this office **Circular No. 23 dated 15.01.2014** (file No. Work Cell/1130/IRMD Corr Dated 15 jan'2014) and if not the reason thereof. The physical and financial status of the work at that stage may also be looked in.
2. Adjustment of usage rates: It should also be ensured that the usage rate is booked against the job vis-à-vis POL booking.
3. Minus booking in the MER may be reviewed.
4. Cases where expenditure has exceeded the permissible tolerance limit of Administrative Approval+10%, if any, with reasons thereof.
5. In fructuous expenditure due to cancellation or change in scope of a Job.
6. Cases where expenditure have been incurred without allotment of funds and reasons thereof.

7. Deployment of CPL Labour: It is to be ensured that the booking is being made as per TS Provisions.
8. Unpaid wages are treated as per this office **Circular No. 15** dated 29.01.2013 (File No. Work Cell/1131/Order Dated 29.01.2013).
9. Number of Jobs completed but CR Part "A" & 'B' are not initiated with details.
10. Security deposit: Security Deposits recovered from contractors are lying unclaimed for more than 3 years excluding the year in which they were recovered are held without being transferred to Govt A/c.
11. Authorized scale of Vehicle/equipment/Plants: It should also be ensured that the vehicle/E/P are kept as per authorized scale and utilized up to optimal level. Underutilization of V/E/P should be checked and reported
12. Expenditure against Deposit works are within the funds deposited by the agency.
13. Agency work: Expenditure against Agency works are within the allotments of funds by the concerned agency.

Supply Order/Contracts:-

1. Extension of time limit to the contract has been granted with or without imposing penalty/compensation with the concurrence of IFA.
2. Extension of time limit beyond 100% of original completion period is granted with the approval of next higher authority.
3. Supply orders are being placed within the financial powers of CFA.
4. Whether supply orders are being placed by splitting the amount to bring it within the powers of CFA.
5. Number of contract concluded by more than (20%) of the TS provisions and whether Financial Concurrence of the next higher authority has been obtained.
6. Comparison of rate contracts concluded within same stretch of road.
7. Amendments and Deviations to the contract is concurred by local IFA.
8. Booking of Local purchase bills are made to the jobs mentioned in Supply orders.

Pay & Allowances:-

1. Prompt adjustment of Pay and Allowance to clear the Suspense head (020/74).
2. Pensionary liability has been booked to the job.
3. Capitation rate is to be compiled as per rates provide from to time.
4. Compensation claims: Acknowledgement from the Labour Commissioner/NOK to whom cheques have been issued are being obtained & pasted in the register.

POL:

1. Expenditure on account of POL is being booked to the jobs as per TS Provisions.
2. Study of pattern of POL Consumption.

Miscellaneous:

1. Position of outstanding loss statement and action taken for its regularization.
2. Status of outstanding LTAR/Test Audit/Super-Review objections.
3. Scope exists for improvement of revenue generation.
4. Full utilization of Cash Assignment released by Main office.
5. Land compensation cases and acknowledge of the compensation paid to the State Govt.
6. Welfare measures for BRO/DAD staff.
7. Current status of Internal Audit and position of Outstanding Internal Audit objections.
8. Status of Post Audit.
9. Status of objections on paid vouchers.

PCOA has seen


(Sanjay Sandotra)
Accounts Officer (Insp)