

रक्षा लेखा प्रधान नियंत्रक (सीमा सडक) सीमा सडक भवन, रिंग रोड, नारायणा,
दिल्ली छावनी- 110010

The Principal Controller of Defence Accounts (Border Roads)
Seema Sadak Bhawan, Ring road, Naraina, Delhi Cantt. - 110010

No. Insp/BR/1666/SR/HQCE(P)SVLK/2014-15

Dt. 23.04.2015

To

HQ CE (P) Shivalik

C/o 56 APO

Sub: Forwarding of Super Review Report: 2014-15.

Super Review Report 2014-15, containing 16 objections, conducted by Smt Priyanka Chandra, IDAS, DCDA in r/o your office is forwarded herewith. Your replies duly verified by AO (P) Shivalik should reach this office for consideration of settlement, within one month from receipt of this letter.

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

Please ack. Receipt.


(Sanjay Sandotra)
Accounts Officer (Insp.)

Copy to:

1. HQ DGBR
2. JCDA (BR) Chandigarh
3. AO CE (P) Shivalik C/o 56 APO

} For information along with a copy of
Super Review Report.

4. EDP Section (local)

- A copy of the report is forwarded herewith to upload on the website.


(Sanjay Sandotra)
Accounts Officer (Insp.)

SUPER REVIWE – QUESTIONNAIRE

VISIT OF EXECUTIVE AUTHORITIES

1.	Did the reviewing officer call on the highest local Commander in the Station CO/OC of the concerned unit/formation, CE/CWE in Station?	YES
2.	What was the general feeling of these executive authorities regarding the utility and efficiency of the local audit?	EFFICIENT
3.	Do they 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 of followed by the LAO/RAO and his staff in conducting the local audit?	POSITIVE
5.	Are there any specific problem which these authorities have brought o the notice of the reviewing officer and what is his reaction to these problems?	NONE
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?	QUICK
	(b) What is the response of the Executive authorities for early settlement of audit objections?	QUICK
	(c) Are they paying adequate attention for their speedy settlement?	YES
	(d) How many such audit objections and Test Audit objections have been settled during last one year?	
	(e) What is the oldest objection(s) and as to what action has been taken by the executive authorities for settlement thereof?	
	(f) What is the general impression of reviewing officer of his meeting with them?	GOOD & COURTEOUS

Super review of HQ CE(P) Shivalik (GREF) 2011-12,2012-13,2013-14

Sr	Points
1	<p><u>Non Maintenance of MER/MPR:-</u> During super review of project SHIVALIK it is found that available consolidated MER is only up to August 2014.Account office (P) Shivalik has repeatedly highlighted the point to executive authorities .MER is mandatory financial document which is prepared by executive and verified by Accounts office and same is required to ascertain financial status of a Job and subsequent tool to monitor provision / allotment visa-visa expenditure. In absence of ibid document as well as MPR of the Task Force concerned it is not possible for super review team to carry out proper financial review of project concerned . However later on individual wise MER has been produced up to 11/2014 in respect of 21TF , Aug 2014 in respect of 36 TF and up to date in respect of project . Hence following points need strong justification from CE(P) Shivalik</p> <p>a.) How financial status by Task Force Specially 36TF has been maintained at their level and monitored at CE level as there is no MPR as well as MER</p> <p>b.) Whether by not maintaining same as well as MPR which as per rule needs to be finalised by 10th of subsequent month , 36TF has left scope for inter job transfer keeping major head wise expenditure within allotment . Same point may be investigated at CE level by deputing special team particularly for 36 TF jobs in operation</p>
2.	<p><u>Irregular Time extension in contract:-</u> CE no.-CE(P) SVK/01/2012-13 was concluded for providing , laying and compaction of WMM 100mm ,WMM 150mm,BM75mm , SDBC 25mm thick and central line a parking by thermo plastic paint as per MORTH specification between KM140 to KM150 on roads Simli- Gwaldam ion 21TF area under project Shivalik for Rs.133209865/-. The work was likely to be completed in two phases as per work order no 01 dated 30/03/2013 for PHASE 1 date of commencement was 30/03/2014 and date of completion was 24/12/2013(270days). Similarly for Phase II date of commencement was 25/12/2013 and date of completion was 21/08/2014(240days). Already time extension has been granted vide DO no.02 dated 20/10/2014 duly approved by accepting officer for Phase –I up to 31/03/2015 and for Phase II up to 31/07/2015 . Hence following points needs justification;</p> <p>According to HQ 21 TF letter no.8000/CA SVK/01/2012-13 /86 dated 18/12/2014 addressed to contractor , physical progress of the contract is only 2.78% meaning that contractor has not completed even Phase-I of work in spite of giving him extension for 15months (original PDC was only nine months).As per existing rules maximum time extension which can be granted is 50% of original PDC by accepting officer. Hence authority under which time extension granted may please be elucidated.</p> <p>Above contract pertains to Job no. 510/582 and as per November MER physical progress is 23.7% and financial progress is 43.09%. Non execution of work by contractor is badly hampering the progress of Job. As Dcember14 MER pertaining to 21TF was not made available to super review team it can be assumed that certain amount of financial progress has been made due to booking of obligatory expenses. Hence it is requested to intimate the methodology adopted by CE to avoid time and cost overrun of Job no.510/582.</p> <p>Before granting further time extension by next higher authority of accepting officer, physical progress of the contract may please be taken in to consideration.</p>
3.	<p><u>Irregular continuation of contract:-</u> CA no. CE(P)/SVK/07/2013-14 was concluded for supply and staking of stone chips 11.20mm , stone chips 6.70mm and coarse sand/fine aggregate as per MORT&H specification at KM 12.70(HMP site) on Joshimath-Malari road for resurfacing (SDBC 25mm thick) works between Km 430.00 to Km508.60 on R-J-M road in 21 TF area.</p>

Since CA was concluded for resurfacing work 2013-14 , same was suppose to be concluded by 31/03/2014.As per records available contractor had completed only 18% of work by 31/03/2014 hence contract was suppose to be fore closed as per existing rule. Continuation of same beyond 31/03/2014 needs to regularised under order of competent Authority. Till regularisation of same, further receipt of items from contractor needs to be stopped.

From MPR 2014 it has been verified that no resurfacing work in stretch KM 430 to KM 508.6was executed during financial year 2013-14.Since progress of above contract was 18% , jobs where the items received has been utilized instead of Resurf R-J-M (KM430 to KM508.6) may please be intimated .

Original time for completion of above contract was 90 days and same expired on 09/03/2014 .Time extension granted up to 30/11/2014 for 267 days (nearly three times the original time for completion)even without consulting station IFA which is violation of rules and needs regularisation. From documents available it is also found that Commander 21TF has recommended time extension for further 100days till 10/03/2015 . Before according /recommending further time extension, CE(P) may please ascertain viability of continuation of contract for following reasons;

A similar CA bearing number CE(P) SVK/06/2013-14 pertaining to same contractor M/S Triveni Construction Company is running for supply of similar material at same location and in ibid CA also already time extension granted for 105days till 30/11/2014 (original time for completion was 270days).

Action of above contractor is not beyond doubt and need evaluation by CE as his course of action in both the contract is limited to only time extension without supplying materials for execution by BRO.

4. **Loss of Rs211875 in conclusion of contract :-**

CA no.CE(P)SVK/06/2013-14 was concluded for procurement of following items at KM 12.70 (HMP site) on road Joshimath- Malari on 07.11.2013

Sr. no	Item	Qty (CUM)	Rate(Rs)
1	Stone chips 22.4mm	377	2900
2	Stone chips 13.2mm	102	2900
3	Stone chips 11.2mm	1294	2900
4.	Stone chips 6.7mm	1180	2900
5.	Fine aggregate	2825	2590

Another CA bearing no CE(P)SVK/07/2013-14 was concluded for procurement of following items at same place i.e.KM 12.70 (HMP site) on road Joshimath- Malari on 25.11.2013

Sr.no.	Item	Qty (CUM)	Rate(Rs)
1	Stone chips 11.2mm	1294	2900
2.	Stone chips 6.7mm	1180	2900
3	Fine aggregate	1545	2515

From above following conclusion can be made.

1.Both the contracts awarded to same contractor i.e. M/S Triveni Construction Company, Kailash Gate.

2. Since both the contracts were concluded within 18 days, better competition could have been achieved if clubbed together.

3. Timely action by CE could have saved under mentioned amount to state in CA no. CE(P)/SVK/07/2013-14 for fine aggregate

Rs.(2590 -2515)x2825=Rs.211875/-

In view of above CE should justify his action to conclude above contracts resulting in to loss to state for Rs.211875/- as contract action for both the job were pre planned, target already fixed and foreseen.

5. **Achievement of Physical progress without financial progress:-**

Job no. IRMD/JM/01/2014-15 (502/12)

According to MER 11/2014 above job has been completed with physical progress of 99.15% and financial progressed 6.72% with no liability. CE should justify the following aspects :-

Since job has already been completed with meagre financial progress, it can be concluded that stores for execution has either been transferred from other jobs or booked to other jobs. Similarly labours though deployed in ibid job, payment has been made from other job. Proper investigation is necessary to identify from which job/ jobs stores has been utilized without proper transfer order from CE.

Since TS for IRMD Jobs with in OC powers is issued concurrently on invoking para 560, under what authority OC RCC has paid CPLs used for ibid job from other job/jobs.

Above action has not only kept above job in financially under booked condition but at the same time same has worsen the financial status of the unidentified job in MER. (May be known to OC RCC)

6. **LACK OF PLANNING RESULTING INTO PROCUREMENT OF ITEMS REQUIRED AFTER SURFACING WORK EVEN BEFORE COMPLETION OF FORMATION WORK**

Since MPR is not available, Status of running jobs in Dharasu Gangotri Road (Km 0 to 124) as per LPR DEC2014 is as under

Sr	Job no	Fmn Wks		Pmt Wks		Surfacing wks	
		Target (in lacs)	Achieved till Dec 14 (in lacs)	Target (in lacs)	Achieved till Dec 14 (in lacs)	Target (in lacs)	Achieved till Dec 14 (in lacs)
1.	516/253(KM 0 to 13)	38.62	12.86	771.9	598.05	37.99	17.52
2.	34UR (BRO/11-12/67(KM 116 to 124))	24.13	20.97	1381.52	133.76	31.58	0.76
3.	516/190(KM 57 to 68.175)	-	-	518.31	-	-	-
4.	516/234(KM 57 to 68.175)	-	-	-	-	16.82	8.15

Another Job bearing number 103 (34)-U-BRO -2011-12-66 has been sanctioned for safety measures with AA amount 319.16lacs. Since items proposed for procurement are of additional road safety measures like Delieneators, cats eye etc, same can be incorporated only after completion of surfacing work. From the data appended above it is clear that progress of surfacing work is very low but CE(P) Svk has completed CA no. CE(P)/SVK/11/2013-14 under job no. 103 (34)-U-BRO -2011-12-66 for supply and staking of Delieneators and at Bhalowari (KM 55

on DG Road) and supply and fixing of three numbers gatry boards made out of Retro-Reflective sheeting preferably of encapsulated lens type posted on two mm aluminium sheet for Rs. 7275756/-.The date of completion for ibid CA is 05/09/2014 till when surfacing work of none of running jobs were completed. Reasons for such advance procurement may please be justified by CE.

For same purpose against same job of road safety measures another supply order placed by CE bearing number 32000/SBLK/36TF/2013-14/SO109/E3A dated 17/02/2014 for supply of Retro-Reflective High intensity type III cautionary sign with date of delivery on or before 19.03.2014. Procurement at so early stage can be treated as lack of planning as same can not be utilised before surfacing work and responsibility needs to be fixed for deterioration before incorporation . Further non inclusion of items of ibid supply order in CA mentioned above can be treated as Splitting of power and needs regularisation.

7. Splitting of financial power:-

It is seen that following two supply orders placed for same item i.e Portable Emergency light and on same date to brought the same under delegated financial powers of SO-1 i.e. Colonel which is highly objectionable and needs proper action.

- 1.SO no. 32000/SVLK/2014-15/SO-31/E3A dated 13/09/2014 for Rs.192200/-
- 2.SO no. 32000/SVLK/2014-15/SO-32/E3A dated 13/09/2014 for Rs.192200/-

8. Excess expenditure on account of Physical contingency:-

On analysis of the following IRMD work the following facts has been emerged,

Sr	IRMD no.	5%Provision of Physical contingency in technical sanction	S.O no. of stationery items under which consolidated job nos are mentioned	Amount
1.	IRMD/510/45	55813/-	118 04/03/2014	68639
2.	IRMD/510/45	40729/-	119 04/03/2014	51807
3.	IRMD/510/45	5053/-		
		100965		120446

According to DGBR letter no.PC/DGBR/12/E2Wks dated 24/04/1995 only 0.2% of physical contingency provision can be incurred for office contingency items where as in above jobs even more than total physical contingency provision has been expended for procurement of office contingency items,which is violation of existing rules and needs regularisation under of orders of CFA.

9. **Work completed but CR Part-A &B not completed:-**

As per MER 11/2014 of 21 BRTF in respect of following jobs work has been shown completed but CR Part-A&B not initiated. Reasons for delay along with justification of remarks column may please be intimated.

Sr.	Job no	Physical progress(%)	Financial progress (%)	Remarks
1.	502/135	93.17	100	How work has been completed when physical progress is 93.17%. Kindly also Justify whether any change in scope was there duly approved by authority.
2.	502/144	91.13	100.01	How work has been completed when physical progress is 91.13%. CR part-A initiated in Aug 2013 with firm liability Rs. 34913/- after that one and half year elapsed but firm liability neither liquidated not job has financially been closed. Please justify.
3.	RMD /2010-11/101.54 JM/02	101.54	103.62	Work completed but job has not yet been sanctioned. Further in IRMD jobs maximum tolerance limit sis 2.5% above AA amount. How expenditure has been incurred in excess of that?
4	RMD/JM/02/2013-14 (502/07)	94.89	99.91	CR Part A initiated in August 2014 and Job has no liability. Reasons for non initiation of CR part B may please be intimated.
5 .	RMD/JM/04/2013-14 (502/06)	100	98.56	CR Part A initiated in August 2014 and Job has no liability. Reasons for non initiation of CR part B may please be intimated.
6.	RMD obs:502/12,510/54,510/55,510/59	99.95,101.05,95.01,100.01	6.72,15,31.6,40.3	Work completed with no liability. Methodology adopted to complete the work without financial booking needs to be justified.
7.	502/154	91.77	99.96	Job physically completed in December 2011. CR part A initiated in August 2013 with firm liability 150lacs after that more than two years passed but neither liability has been liquidated nor CR Part B initiated.
8.	510/138	109.79	109.96	Job completed in march 2010. CR Part A and B yet to be initiated.
9	510/561	92.26	106.83	Job completed in march 2010. CR Part A and B yet to be initiated.
10	IRMD Jobs: 510/601,510/609,510/614,510/37	100	99.91,91.89,87.32,99.81	Job completed in 2013. CR Part A and B yet to be initiated.
11	IRMD 03/RJM/KM 464.85/2012-13/75RCC	82.70	48.38	Job has been reflected as under suspension. IRMD was declared in November 2012. How an emergency Job declared under Para 560of BR Regulation can be suspended needs justification.
12	510/608	62.18	61.86	Job is reflected as foreclosure reasons for foreclosing an IRMD Job needs justification.
13	510/519,510/515,510/516	105.16,96.97,91	100,104.56,109.9	Job has been completed long ago but CR Part A and B not initiated.

10 **Items procured for one job utilized for other job through issuance amendment to supply order which is highly irregular:-**

As per procurement policy supply order is placed after acceptance of necessity of the item in a job or jobs . Hence there is no scope to change jobs in post supply order stage . If the item is not required for the effective jobs , supply order is required to be cancelled duly justifying the same . In respect of following supply orders , job has been changed even after delivery period and without recording justification for same which is highly irregular and needs regularisation by the order of competent authority

Srno.	S.O. no	Job no in original S.O	Date of delivery	Job no and amended no	Remarks
1.	2000/SVLK/21TF/13-14/61/E3A dated 21/09/2014	3054 MH Maint KGN13-14(27%),Maint JM 13-14 ((47%) Maint MGD 26%	21/10/2013	510/581 and SO61/Amdt 1/E3A dated 20/01/2014	Amendment issued after about three months of delivery date.
2.	32000/SVLK/21TF/13-14/71/E3A dated 07/10/2014	MH:5054 JOB no not mentioned. TS no is 21003/21TF/TS/Vol-55/12/E2 Wks dated 20/9/2013	07/11/2013	Job no.510/582 TS no. 21003/21TF/TS/Vol-55/12/E2 Wks dated 20/9/2011 and amendment no. 32000/SVLK/21TF/13-14/72/Amdt 1/E3A dated 20/01/2014	Amendment issued after two months of delivery date. Job no is not mentioned in original SO
3	32000/SVLK/36TF/13-14/96/E3A dated 20/01/2014	516/275,516/302	20/02/2014	516/25 & 516/332 (both IRMD jobs) & Amendment no.dated 23/07/2014	Amendment issued after five months of delivery date and in next financial year.

11. **Irregular procurement of ASC items :-**

It is seen from SO no. 113 dated 27/02/2014 for Rs. 99948/- that milk powder 259Kg has been purchased without NAC from ASC Roorkee. Again milk powder and butter was procured vide S.O. 72/E3A dated 05/12/2014 for Rs.99108/- without NAC.

12 **Issue of supply order without job nos:-**

Supply order no. 32000/SVLK/2013-14/107/E3A dated 11/02/2014 has been issued without job no is objectionable.

13 **Issue of amendments without LD :-**

The following amendments to supply order has been issued without LD . Please recover the same from other running supply orders of the firms:-

Sr.	S.O. no.	Amount	Date of delivery	Extension granted up to	Amount to be recovered
1	131 dt.22/03/2014	489273	21/04/2014	15/05/2014	9785
2	24 dated 1/8/2014	186464/-	01/09/2014	29/09/2014	3729
3.	31 dt.13/09/2014	192200/-	14/10/2014	13/11/2014	3844
4	32 dt.13/09/2014	192200/-	14/10/2014	13/11/2014	3844
5	58 dt. 01/10/2014	494602/-	15/12/2014	15/01/2014	9892
6	59 DT. 31/10/2014	863331/-	15/12/2014	26/12/2014	

14 Foreclosure of jobs :-

Under mentioned jobs are proposed for foreclosing after incurring certain quantum of expenditure.

Sr	Job no	Details
1	509/152	Job was sanctioned vide DGBR no.30204/dgbr/estg ii/DPK/5200/wpdt dated 31/10/2001 for construction of road to class nine from KM8 to 10.41 mana – musopani (MH5054,00/069/14) at the cost of 169.21lacs with PDC march 03. Out of above amount Rs.11798912/ has already been expended with the achievement of physical progress 63.41% currently job has been proposed for foreclosure. If job is foreclosed mode of regularisation of already expended Rs.1.18 crore please be intimated. Further current status of foreclosure may please be intimated.
2	502/106	Ibid job for construction of Suriathola bridge at KM31.65 on road joshimath-Malari is shown as contract under risk and cost since RAA was approved in 1998 for Rs.360.38 lacs and already 353.97 lacs already expended kindly intimate present status of recovery from original contractor.
3	509/148	Job was sanctioned for improvement of Lambagarh slide at KM300.15-300.905 in March 2001 with PDC march 03 as on date physical progress is 52.69% and financial progress is 57.95% . In March 2005 case initiate for forecloser . Kindly intimate present status of foreclosure and subsequent regularisation of loss to state.
4.	510/383	Job was sanctioned in July 2003 for construction of 24mtrs RCC T BEAN at KM 141.120 with PDC March 2010 and AA amount 88.96 lacs. Till date physical progress as well as financial progress of the job is 2.47%. Case for foreclosure initiated in July 2011 that is after eight years. Kindly intimate present status.

In all above cases no details of surplus stores not found assessed through board of officers. As such it is requested to provide details of procurement made against above jobs duly supported with supply order/ contract and consumption duly supported with related MPR. So that whether any surplus store were there or not can be detected.

15. Expenditure in excess of AA amount in respect of deposit work :-

Job no. D903/04 was sanctioned for 880.89lacs on 14/11/2008 for construction of fair weather road Wks-Halong for Vishnugad Hydro electric project and Rs.971.93 lacs was deposited by THDC for ibid work. In deposit work no tolerance limit is there and under no circumstance expenditure is to be in a excess of AA amount. Financial of the job is as under;

Sr	Item	Expenditure
1	Cash and adjusted expenditure	86647934
2	Proforma Expenditure	9584320
3	Firm liability	665618
	Total	96897872

From above following points need justification,

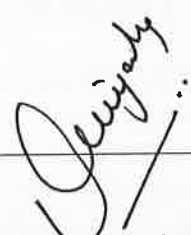
1. How expenditure in excess of AA i.e. (96897872-8808900=8808872) is going to be regularised. Whether RAE initiated and same is accepted by agency.
2. Firm is liability pertains to what items and when same is going to be liquidated.
3. CR part A initiated but status of CR part B not mentioned.
4. Action taken to refund leftover money i.e. Rs.295128/- to agency concerned .
5. Reasons for booking departmental charges for Rs.12639000/- where as provision was there for Rs.11489909/-

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Slow pace of allotment visa-visa expenditure till third Qtr of financial year 2014-15 :-

As per Govt of India instruction , expenditure in last qtr of financial year should not be more than 30% of allotment for the year in r/o the following heads pace of expenditure is very slow compare to allotment . As such immediate action should be taken to surrender allotment in excess of 30% for better financial management:-

Sr. No	Head	Allotment (lacs)	Expenditure till December 2014 (lacs)	% expenditure
1	3054 BRO NH BLDG Maint	5.00	0.02	0
2	3054 BRO NH snow clearance	34.00	3.18	9
3	3054 BRO NH Resurfacing	1446.7	489.85	34
4	3054 BRO NH FDR	1203.29	484.64	40
5	3054 other than NH (Norm Maintenance)	295.27	193.77	66
6	3054 other than NH (Snow clearance)	123.66	52.06	42
7	3054 other than NH (Resurfacing)	574.96	0	0
8	5054 GSNon plan	70	0	0
9	5054 Cat A spears	115	51.46	45
10	MH 3451 Computer peripherals	18.50	3.08	16.64
11	MH3054MORT&H Maint	3334.26	1021.79	30.65
12	MH 5054 MORTH Plan	5700	2330.77	46.80
13	MH 4055 MHA/ICB Works	400	208.50	52



Priyanka Chandra
Dy.CDA
Team leader