

## CHAPTER III : WORKS MANAGEMENT

**Audit Objective:** To ascertain the quality and timeliness of execution of works departmentally or through contracts.



### 3. Execution of Works

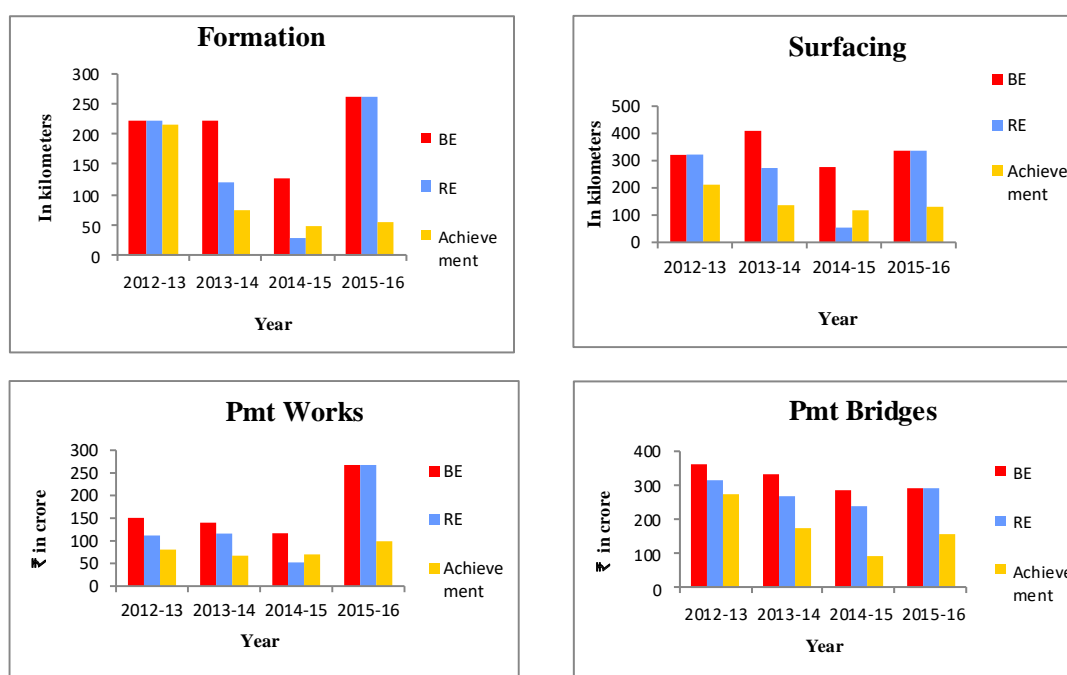
BRO constructs roads for various stakeholders such as Army, ITBP and Civil users. Given that the BRO works were executed quite often in adverse topographic and climatic conditions and under sensitive security environment, it was particularly essential for the strategically significant ICBR works to have been planned after factoring in all contingencies and ensure that they were executed efficiently and effectively within the prescribed time after commencement. We however observed that out of 24 selected ICBRs, works executed on 17 roads were afflicted with non-linkage of stretches, steep gradients, defective alignments, turning problems, poor riding conditions, inadequate drainage facilities, non-availability of road furniture, abandonment with massive delays and improper contract management as discussed in the subsequent paragraphs:

### 3.1 Achievement against targets of works

AWP proposals are prepared by the DGBR, financially concurred by the Integrated Financial Advisor (Border Roads) (IFA (BR)) and approved by the BRDB. Annual targets for works of a financial year are fixed as per the approved AWP. Revised Estimate (RE) targets are fixed after taking into consideration the quantity of work done during the first six months of the financial year and expected works which can be executed during the balance period of the year.

Audit examination in respect of 24 selected roads revealed that the annual targets for works, which are fixed on the basis of approved AWP were changed during the course of year. The initial targets fixed in the same year for individual component of road works *i.e.* formation, surfacing, permanent works and permanent bridges could not be achieved in spite of decreases at RE stage as shown in **Annexure-I** and **Chart-2** below:

**Chart - 2: Targets *vis-à-vis* Achievement of works (2012-13 to 2015-16)**



The BE targets were never achieved during the period 2012-13 to 2015-16. Even the reduced RE targets could not be achieved during the years 2012-13, 2013-14 and 2015-16 and the shortfall in achievement ranged to the extent of 79 per cent (formation).

The DGBR attributed the reasons for slow progress/non-achievements of the ICBR targets to limited working season due to High Altitude Area (HAA), reduction in Vehicle, Equipment and Plants (V/E/Ps) efficiency due to rarified atmospheric conditions and extreme HAA, funding problem, non-availability of

V/E/Ps, skilled tradesman and labour, forest /wild life clearance, slow progress of contractors for surfacing and bridging works, road closure for six months making the movement of resources into Area of Responsibility (AoR) impossible, hard rock, unprecedented spells of inclement weather, *etc.* The same are not convincing as these aspects of terrain and climatic conditions are to be taken into consideration at the time of preparation of AWP.

The reply indicates that the physical targets in the AWP and even the revised targets prepared after six months of execution of works were framed disregarding the ground realities and constraints rendering the whole exercise of AWP meaningless.

### **3.2 Non- Completion of ICBRs**

The planned time bound completion of ICBRs could not be achieved as of March 2016. The state of execution of road works was as under:

All 61 ICBRs included in BRDB's programme were planned to be completed by 2012. However, only 15 roads had been completed by 2012. Out of the balance 46 roads, only 07 roads were completed by March 2016 extending the PDC of balance roads up to the year 2021. Thus 22 roads (36 *per cent*) had only been completed up to March 2016, despite incurring an expenditure of ₹ 4536 crore (98 *per cent*) against the estimated cost of ₹ 4644 crore for 61 ICBRs.

Out of 24 selected ICBRs for examination in Audit, only four roads were completed by March, 2012 and two roads between March 2012 and March 2016. The details of physical progress together with the expenditure incurred in respect of the selected roads are shown in **Annexure-II**.

### **3.3 Delay in execution of works**

BRO executes the works related to construction of roads by sanctioning a number of jobs for a specific stretch of the road component wise *viz.* formation, surfacing, permanent works and bridge works departmentally as well as through outsourcing. The period of completion of jobs is required to be correctly assessed and Approximate Estimates (AEs) structured in a manner to permit completion within the maximum period of three years.

We noticed that, against 24 selected roads, a total 329 jobs were sanctioned till March 2015. Out of them, only 123 job works were completed by March 2015 and the balance 206 jobs including 66 jobs sanctioned during the period 2012-15 were still in progress. One job, sanctioned in 1991, was yet to be completed even after a lapse of 25 years. Age wise analysis on progress towards completion of jobs has been given in **Annexure-III**.

DGBR/CE (P) stated that delay in execution and completion of the works was due to inadequate air logistic support, non-availability of skilled and experienced labour due to remoteness of the area, hard rock terrain, non-availability of Medium Weight Rock Driller (MWRD), issues relating to forest/wildlife clearances, acquisition of land *etc.* Further, it was stated that some steps have been taken *viz.* regular monitoring and interaction of BRO officials with the State Government and MoEF officials, empowerment of CEs, ground executives, special dispensation of powers for certain critical roads, *etc.* to overcome the hurdles. However, non-completion of 55 *per cent* of jobs within the maximum planned period of three years impacted the operational preparedness/efficiency of the users.

Audit noticed instances of (a) abandonment of road stretches (b) faulty execution of works and (c) improper RSTC which are discussed as follows:

### **3.4 Abandonment of Road Stretches**

**A. N-TCC Road:** N-TCC, a CSG road of 78.45 km length, was included in BRDB programme in October 1990. Seventeen jobs amounting to ₹ 45.37 crore for complete road were sanctioned between June 1991 and March 2007. As observed by Task Force Commander (January 2009), the constructed road was trafficable up to 53.04 km only and the balance road (involving five jobs from km 53.04 to km 78.45) partly executed at a cost of ₹ 21.23 crore had irregularities at a number of places such as steep gradient to the extent of 1:2.4 against the ruling gradient of 1:20, width of 2.5 to 3 metre against the required width of 5.95 metre, less radius of curves and 13 zigs on about 600 metre vertical height on the same rock face between 53.28 km and 58 km **where even the light vehicles could not move and hence were under the process of foreclosure/abandonment.** Construction of the road with steep gradients resulted in the reduced length of 63.30 km on ground against the sanctioned length of 78.45 km.

DGBR in reply confirmed and justified initiation of case for foreclosure of the work stating that the alignment of road originally proposed by BRO was changed and the road alignment was finalised by a Board of Officers (BOO) which had members from users agency as well. Since the alignment selected was to pass and attain the required height on a particular hill feature, number of zigs compromising gradient and turning radius became *fait accompli*.

The reply is not convincing as it is the technical efficiency of the construction agency only which has to decide the alignment to meet the requirement of the users. Hence the contention of DGBR that the alignment of road was changed to meet the users' requirement at the peril of technical soundness of work is not plausible. The faulty decision for change of alignment eventually resulted in foreclosure and loss of ₹ 21.23 crore beyond km 53.00 actually constructed.

**B. TCC-Tasking road:** Work on three stretches of TCC-Taksing (a CSG road) having a road length of 54 km, which was included in the year 1998 in BRDB programme for construction to Class 9 specifications, was flawed as discussed below:

- A stretch of 10.00 km on road TCC-Taksing, sanctioned in March 2001 for ₹ 7.71 crore had progressed physically up to 49.76 *per cent* (March 2012) with booked expenditure of ₹ 9.13 crore. As the road constructed between km 0.00 and km 8.00 was of improper gradient *viz.* 1:7.6 to 1:11.3 in 6.14 km against the ruling gradient of 1:20, it necessitated abandoning the alignment of 8 km and make new alignment of 12.53 km. The new alignment was operationally endorsed by HQ Eastern Commandant and a revised sanction was accorded by the DGBR in September 2014 for ₹ 26.97 crore. Thus expenditure of ₹ 9.13 crore incurred on abandoned stretch of 8.00 km was infructuous.
- On the same road 5.4 km of stretch between km 21.00 to km 36.00 was abandoned due to improper gradient. The job for formation cutting was sanctioned in March 2004 for ₹ 10 crore. The job progressed up to 44.87 *per cent* (March 2014) with booked expenditure of ₹ 10.34 crore. The stretch was realigned by abandoning 5.4 km of stretch and constructing 7.30 km fresh road along new alignment. The revised sanction for the job was accorded by DGBR in September 2014 for ₹ 19 crore. Thus expenditure of ₹ 5.22 crore incurred on abandoned stretch of 5.4 km became infructuous due to improper execution.
- Formation works on the stretch of 18.00 km on the TCC-Taksing road from km 36 to km 54 was sanctioned in February 2003 for ₹ 4.13 crore. As of March 2012, the job was at physical progress of 62.96 *per cent* with booked expenditure of ₹ 4.72 crore with inadequate technical parameters *viz.* steep gradient causing re-alignment of road by abandoning 10.025 km. A revised sanction for 19.65 km for the above stretch was accorded in October 2014 for ₹ 11.70 crore. Thus expenditure incurred to the extent of ₹ 2.78 crore for the abandoned portion of 10.03 km of the road proved infructuous.

DGBR stated in its reply that the requirement of realignment of the road stretches due to poor or high gradient *etc.* as brought out in PA report was not conceivable/justified because the reasons for the revised estimates were escalation in prices of V/E/Ps, wages *etc.* The reply is not tenable as the audit comments are based on the facts about realignment of road and consequent abandonment as brought out by the DGBR in their case for Revised Approximate Estimates.

Such discrepancies had also been pointed out in January 2012 by BRDB itself to the Central Vigilance Commission (CVC) as well in respect of two roads *viz.* N-



TCC and TCC-Tasking stating that the work executed worth ₹100 crore against the jobs sanctioned for ₹ 145 crore was futile. It further stated that the position was such that even a person could not walk through N-TCC road, what to talk about plying of vehicular traffic. It was also stated that the works executed have been manipulated in papers with financial irregularities of several crores of rupees and that it was reflective of increasing corruption and lack of accountability in BRO.

### 3.5 Faulty execution of works

**A. T-M-T Road:** For execution of formation, permanent and surfacing works on 85.98 km T-M-T, a CSG Road, 16 jobs were sanctioned between March 1996 and March 2008 at a cost of ₹ 84.09 crore. Construction of road commenced in 1996-97 from three points viz. Tato, Manigong and Tadadege and up to March 2016 the linear progress of the work was 79.37 km with balance of 10.53 km yet to be done. Audit observed that:

- Out of the sixteen jobs sanctioned up to March 2008, only three jobs of the significant road of the single lifeline to Siyom valley were completed by March 2016. RAEs of three jobs were yet to be sanctioned as of March 2016.
- Even the formation work on the road had not been completed, and the executed work suffered from various geometrical snags. Stretches of road viz. km 10.00 to km 37.00 and km 46.30 to km 53.00 were having steeper gradient ranging from 1:8 to 1:16 as against the ruling gradient of 1:20, more number of avoidable zigs, lesser turning radius causing severe problems for movement of vehicles.
- A fresh job sanctioned for improvement of geometrics viz. width and curves of existing stretch from km 0.00 to km 32.00 in March 2012 for ₹2.33 crore with the approval of users and revised to ₹2.73 crore in August 2012 for movement of Ashok Leyland Stallion (ALS) was at halt since May 2014. The physical and financial progress of the work as on March 2016 was 40.81 per cent and 72.24 per cent (₹1.97 crore) respectively. Thus the required rectification was yet to be done as of March 2016.

**B. S-S road:** This road of 52.025 km length was included in BRDB programme in October 1986. As of March 2016, formation work 47.150 km and surfacing work 38.490 km was completed with expenditure of ₹ 56.95 crore. The Chief Technical Examiner (CTE) in August 2011 pointed out that road was accident prone due to poor road geometrics viz. steeper gradient, less width, inadequate turning radius and added that even a light vehicle could not ply on this road and it would be termed as worst road of Project Himank. The BOO convened

in 2011 confirmed these deficiencies and recommended their rectification by sanctioning of fresh jobs. The users too pointed out these deficiencies in March 2016 which still required improvement impacting their requirement. This has resulted in unfruitful expenditure of ₹ 56.95 crore.

DGBR stated that taking into cognizance the CTE observations, WIHG<sup>4</sup> and Central Road Research Institute (CRRI) were approached, who had visited the road site and their report with advice for rectification and completion of balance road (if possible) would be submitted by October/November, 2016.

**C. DS-DBO road:** This road of 211 km, which was included in the BRDB programme as CSG road in January 2000 with PDC as 2012, carries a high strategic importance due to its proximity and its running parallel to Line of Actual Control. Work on this road was commenced in September 2001. However, after construction of a small stretch of 18 km, the same remained suspended from 2002 to 2006 due to down gradation of its operational priority during 2002 as intimated by the user. The work was resumed in 2007. During construction stage, the length of the road up to DBO was assessed as 255 km against the estimate of 211 km.

Against 47 Jobs sanctioned at a cost of ₹ 373.62 crore between September 2001 and August 2014 for formation works up to 210 km, surfacing works up to 125 km and bridge works, the road was constructed meandering in Shyok river bed involving least formation cutting but numerous water gaps necessitating requirement of number of bridges. An expenditure of ₹277.19 crore was incurred on the road on completed as well as works in progress as of March 2016. Chief Technical Examiner (CTE) in July 2011 had found various irregularities and manipulations in estimates and work progress reported as the rates adopted were that of a hilly track road with huge cuttings whereas this road was constructed in a plain area. BOO in August 2011 had also pointed out the poor quality of construction *viz.* steep gradients at various locations, lesser formation width, lesser turning radius at curves *etc.* The main reasons for poor construction found by BOO in November 2011 were improper RSTC and lack of supervision of works. CE opined that 106.30 km of the road was to be realigned and recommended constitution of a Court of Inquiry (COI) to pinpoint the responsibility for various lapses. COI convened by DGBR in this regard was yet to be finalized as of March 2016, even after three years as against the stipulated period of 52 days. However, two Jobs for rectification works between km 50.00 and km 154.00, were sanctioned in November 2013 and August 2014 for ₹ 43.80 crore without awaiting the outcome of the COI.

DGBR conceded compromise in correct assessment of the alignment by the ground executives along the river bed due to pressure for speedy progress of work for which BRO was required to carry out the improvements. It was also stated that

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<sup>4</sup>Wadia Institute of Himalayan Geology situated at Dehradun, Uttarakhand.

any alignment involving cutting the hill sides/features well above the river line would have resulted in additional time and cost overrun.

Thus, the total expenditure of ₹ 277.19 crore incurred on construction of the road has remained unfruitful.

### **3.6 Work at halt owing to improper RSTC**

Based on the RSTC and DPR prepared in 2006-07, a job for construction of 13.7 km Y-L road was sanctioned in August 2007 for ₹ 22 crore with the PDC of March 2010. During execution it was observed that gradient provided in the sanctioned linear length of 13.7 km road was not suitable. The Commander Task Force (Project Brahman) attributed the same to erroneous RSTC. The work was stopped in August 2012 and a revised DPR was sanctioned in April 2015 for ₹54.52 crore by increasing the road length from 13.7 km to 18.6 km. As such, due to improper RSTC, the work scheduled to be completed in March 2010 progressed physically up to 53.35 *per cent* only as of March 2016.

### **3.7 Non-connectivity of roads**

Roads, in which the formation works on stretches remain to be completed is termed as 'unconnected road'. Out of 24 selected ICBRs, 11 roads were yet to be connected as of March 2016 as indicated in **Annexure-IV**. A few illustrative cases are elaborated below:

#### **(i) Road BJG-NGG: Infructuous expenditure of ₹ 24.84 crore**

Road BJG-NGG of length 56.10 km was included in the BRDB programme in 1990 and jobs were sanctioned for its construction by the DGBR from 1997 to 2011. The construction of road started in 1997 from both ends and 37.35 km of formation and 7.38 km of surfacing works were completed with expenditure of ₹ 46.20 crore leaving mid portion uncut between km 11.75 and km 30.50 as of July 2015. Since the cutting of the road from NGG side had reached 30.5 km with altitude of 3440 metre and from the other side *viz.* BJG up to 12 km with altitude of 4150 m, the construction of balance uncut road was not feasible for maintaining a gradient of 1:20. As such a joint survey of road by the user and Task Force was carried out in July 2015, based upon which CE recommended for abandonment of 25.60 km road between km 30.50 and km 56.10 on the existing alignment resulting in infructuous expenditure of ₹ 24.84 crore. The same was also apprised the user who in October 2015 asked the CE to provide details of the new alignment to process the case with MO Directorate. Project Monitoring Group (PMG) in their meeting of August 2015 also elaborated the same and squarely criticized the planning which had necessitated realignment.



The DGBR stated that the realignment of road stretches was deliberated and turned down in September/October 2015 itself. The fact, however, remains that quality problems existed on the stretch of the road as evident from the recommendation for abandonment and realignment based on the joint survey.

**(ii) L-D-Y Road;**

L-D-Y Road of 52 km was included in BRDB programme in 1999 with the PDC of 2007, which was revised to 2012. Against seven jobs sanctioned between August 2002 and June 2011 for construction of 44.18 km of the road for ₹ 38.60 crore, formation cutting of 34.14 km and surfacing works of 28.09 km had only been completed with an expenditure of ₹41.18 crore by March 2016. Formation works sanctioned in June 2011 from km 34.18 to km 44.18 could progress up to 9.83 per cent only as of November 2015. This was due to existence of hard rock in the entire stretch of the road, availability of single attacking point and having no way to reach at km 34.18. Further, no estimate for the stretch beyond km 44.18 had been initiated. The PDC of the road earlier revised to 2012 has again been extended to the year beyond 2016. DGBR stated that movement of stores/equipment to these locations even by Air Force is difficult due to nature of tough terrain and that inaccessibility from Yangtse side is causing problem even for preparation of reconnaissance, estimate and sanction.

Thus, the fact remains that out of 52.00 km road with the PDC of 2007, only 33.87 km road was completed up to March 2015 and work beyond km 44.18 was yet to be sanctioned as of November 2015 resulting in non-connectivity/availability of the road to the users for their strategic requirement.

### **3.8 Improper Contract Management**

We observed that out of 57 contracts concluded in respect of 24 ICBRs for supply and stacking of stone metals/boulders/chips, handling conveyance of cement, supply of tyres, tubes & flaps and construction of bridges, hiring of Medium Crawler Rock Drill Machine (MCRD) during the selected period, which were to be completed by 2014-15, 20 contracts were completed within the PDC, 10 within one year from the expiry of PDC and 27 were still in progress even after passage of one year from their PDC. DGBR while accepting the delay in execution of work, assigned the reasons to lack of requisite trained staff, challenging working sites and non-availability of financially and technically competent contractors/suppliers. It was further stated that the case has been taken up with Government (MoD) to allow certain dispensation in tender mechanism for some ICBRs to encourage local contractors. The contracts concluded prior to 2012-13 for construction of these roads and in progress were also scrutinised. We noticed that improper monitoring of the contracts led to delay in completion of works as discussed below:

### 3.8.1 *Hasty conclusion of Contract*

A contract was concluded in May 2010 for formation, permanent and surfacing work of G-L road stretch km 10-km 20 at a cost of ₹ 38.99 crore against sanctioned amount of ₹ 22.69 crore in March 2009 after obtaining financial concurrence. The contract was concluded by the executives anticipating the completion of stretch from km 0.00 to km 10.00 of the road by 2010 departmentally to provide approach to km 10.00 for execution of work by the contractor. However due to delay in procurement of MCRD, which was required for cutting vertical hard rock all along the stretch, the formation work along 0-10 km could not be executed timely. The physical and financial progress of the work in respect of km 0.00 to km 10.00 as of March 2015 was 22.54 *per cent* and 53.75 *per cent* (₹13.11 crore) respectively. Thus, the contract for the stretch from km 10.00 to km 20.00 was concluded without assessing the ground position due to which the commencement of work on this stretch would be possible only from April 2018. **DGBR in reply agreed with the audit view terming the case as “a case of poor and over-ambitious planning in addition to the hard strata encountered”.**

### 3.8.2 *Conclusion of contract disregarding ground conditions*

A contract was concluded in September 2009 for ₹1.13 crore for supply and stacking of 8602.85 cub mtr metals of various specifications by September 2010 to execute permanent works between km 41.24 and km 51.64 on G-L road. Since there was no accessibility from the Ghatiabaghar end, the Contractor could not supply any material. The case for foreclosure was forwarded to the AO TF Hirak in October 2015. Conclusion of risk and cost contract could also not be considered in view of non-availability of accessibility to the sector. Audit observed that though the formation works on this stretch was completed in 2011, only 22 *per cent* of permanent works sanctioned in July 2008 could be carried out as of July 2016 due to non-availability of material, connectivity through motorable road damaging the surfacing work. DGBR agreed that the work could not be executed by the contractor due to non-accessibility from Ghatiabaghar end.

Thus the contract concluded without establishing the required connectivity for supply of material was yet to be cancelled as of July 2016. This had resulted in damaging the formation works in the absence of required permanent works and loss of public money in addition to the delay in execution of a strategically significant road.

## 3.9 **Delay in completion of permanent bridges**

Border roads require permanent bridges of minimum Class<sup>5</sup> 30 for movement of modern vehicles. After completion of the road, till such time permanent bridges

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<sup>5</sup> Class of a bridge indicates the safe amount of load it can withstand.

are constructed temporary bridges called Baily bridges of lower class (24/18) are constructed. We noticed that 20 permanent bridges were sanctioned on five out of 24 selected ICBRs between January 1994 and October 2014 at a cost of ₹ 76.53 crore. Out of them, 19 bridges with original PDC lying between March 1997 and March 2016 were yet to be completed (March 2016). The PDC of the remaining one was March 2017.

Some of such cases involving significant delays are discussed below:

### ***3.9.1 Non-completion of bridge impacting efficient use of road***

The work for 40 meter permanent bridge was sanctioned in March 2007 on BJG-LGG road, for ₹1.97 crore with PDC of March 2009. The work commenced in April 2007 by 763 TF was stopped in January 2010. The same was transferred to 42 BRTF in October 2010/March 2011 for execution with physical and financial progress of 19.75 *per cent* (₹ 0.40 crore) and 90.99 *per cent* (₹1.92 crore) respectively. Procurement of stores by 763 BRTF, between October 2008 and March 2010 and its non-handing over to the 42 BRTF on transfer of job mainly led to mismatch of ₹1.52 crore, affecting the progress of work. On being pointed out, HQ 42 BRTF accepted the contention of audit. DGBR stated that the work had got halted due to non-availability of stores, as the same were diverted by 763 TF to other jobs. Further, CE had instructed the TF to process the RAE and the work was to start after its sanction.

Since most of the road had been completed with linear progress of the road achieved in terms of formation works as 36.68 km against the total scope of the work of 36.83 km and in respect of surfacing works 15.18 km against 25.05 km as of March 2015, the delay in completion of the permanent bridge affected the efficiency of the users as the available bailey bridge was of lower load capacity than their requirement.

### ***3.9.2 Defects in superstructure of bridge not rectified***

The sanction for construction of permanent bridge of 80 metre span at km 31.650 on J-M road was accorded by DGBR in November 1998 for ₹ 3.03 crore. The substructure work to be executed departmentally commenced in 1998 and the same was completed in March 2000. In July 2000, a contract for the superstructure was concluded in May 2003 for ₹ 1.20 crore with PDC up to December 2004. In August 2004, the RAE was sanctioned for construction of bridge to 75 meter span due to non-feasibility of construction of intermediate pier for ₹ 3.60 crore. Defects found by Ground executives in November 2007 in the superstructure of the bridge with progress of 93 *per cent* were not rectified by the contractor inspite of issue of numerous diligent notices. As such, the contract for superstructure was cancelled in October 2009 after making a payment of ₹ 0.79 crore to the contractor. Against

the revised sanction of ₹ 3.60 crore, total expenditure incurred towards the construction of the bridge including departmentally executed works was ₹3.54 crore as of March 2016. The risk and cost contract could not be concluded even after seven years of cancellation of the contract, and was under process at HQ DGBR due to erosion of bank by heavy floods causing scouring of abutment in 2012. DGBR stated that department has failed to take any tangible action to complete the balance superstructure work and risk and cost contract will be initiated on receipt of revised drawings and preliminary information from Bridging and Tunneling Directorate and the concerned CE.

This impacted the users to have smooth movement of vehicles on the existing bailey bridge of lower load classification of 18 and 12 against the required load classification of 30 and sanctioned bridges of classification 70 R.

### **3.9.3 Bridge work at halt**

A contract for construction of 40 metre permanent bridge with approaches was concluded in September 2002 at a cost of ₹ 0.71 crore with the PDC of March 2005. RAE was initiated in 2003 due to change in scope of work from 40 metre to 50 metre. Since the contractor did not commence the work, the contract was cancelled in 2004 and risk and cost contract concluded in January 2005 for ₹1.08 crore. The PDC of the contract i.e. January 2007 was extended to March 2014. Physical Progress of the work as of June 2015 was 83.02 *per cent* with booked expenditure of ₹ 1.61 crore. Sanction of RAE was accorded in November 2015 for ₹ 2.56 crore. However, since October 2012 construction of the bridge was completely at halt (July 2016).

DGBR stated that the delay was due to fund constraints with the contractor as payment was not made to him due to non-sanction of the RAE timely. It was further added that the RAE had been sanctioned in November 2015 and the contractor had been informed who confirmed to execute the balance work at the earliest. Thus non-completion of permanent bridge due to delay in sanction of RAE impacted the users efficiency as the existing 37 years old bailey bridge with lower load capacity did not fully meet their requirement.

### **3.10 Misreporting of achievements**

As per BR Regulations, physical progress report is to be rendered by CE to the DGBR, and a consolidated report is further submitted by the DGBR to the BRDB on monthly basis. This forms the basis for planning of the works to be executed in the ensuing year and projection of funds thereof accordingly and also for monitoring of the progress of the works to ensure completion of the tasks/works within their PDCs. As such, the reports should be prepared in such a manner that they reflect the true state of affairs. From the consolidated progress of formation

and surfacing works executed in respect of 24 selected roads up to 31 March 2014 and the quantity of work executed during the year 2014-15, we observed that the consolidated progress of the work shown as achieved by the executive up to the year 2014-15 was at variance in respect of nine roads and this misreporting ranged from 0.71 km to 20.23 km as indicated in **Annexure-V**.

Secretary BRDB had also expressed serious concern in February 2012 on over reporting of the progress of work in respect of twelve ICBRs asking DGBR to look into the financial irregularities, if any, and responsibilities be fixed for such over reporting of physical/financial progress. However, this under/over reporting of physical progress of the work continued in respect of strategically significant ICBRs during the year 2014-15 as well. DGBR in reply agreed that the misreporting continued up to last year, however to eradicate the misreporting and make the information more realistic, action was being taken at HQs BRO.