



कार्यालय प्रधान निदेशक लेखापरीक्षा,
वैज्ञानिक विभाग
एंडीसीआरए भवन, अर्डिंगोरो एस्टेट.

**OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT,
SCIENTIFIC DEPARTMENTS,
A.G.C.R. BUILDING, I.P. ESTATE
NEW DELHI-110 002**

सं. प्रतिवेदिता / नि. / आई.आर.सं. 15/CRRI/2014-16/934-935

दिनांक : 19.12.2016

सेवा मं

二〇〇九

केन्द्रीय सड़क अनुसंधान संस्थान
मथुरा रोड, नई दिल्ली- 110 025.

विषय: केन्द्रीय सड़क अनुसंधान संस्थान से सम्बन्धित जिरीक्षण रिपोर्ट।

संक्षिप्त

मंडू इस पत्र के साथ आपके मंत्रालय/विभाग/संस्थान के वर्ष 2011-16 से सम्बद्धी लेखों/अभिलेखों के निरीक्षण के आधार पर तैयार की गई निरीक्षण रिपोर्ट भेजने का निर्देश हुआ है। कृपया निरीक्षण रिपोर्ट के प्रत्येक पैरे के सम्बन्ध में आपके मंत्रालय/विभाग/संस्थान का उत्तर इस पत्र की प्राप्ति के एक महीने के अन्दर भिजाने का कष्ट करें- ताकि उन पैरों का जिनका संतोषजनक उत्तर प्राप्त हुआ है, निपटान अगले निरीक्षण से पहले किया जा सके।

आपका विशेष ध्यान निरीक्षण स्पोर्ट के मिनीलिंगित पैरों की और आवश्यक कार्यवाही हेतु दिलाया जाता है।

पार्ट-1
पार्ट-2
पार्ट-3

पैरा ३

पैक्स नं. 01 से 05

पैरा नं. 01 से 02

संलग्नकः निरीक्षण प्रतिवेदन

भगवदीय

$\rightarrow \overline{F(t)} =$

उप निदेशक (निरीक्षण)

प्रतिलिपि

संयुक्त सचिव एवं किसीय सलाहकार, वैज्ञानिक एवं औद्योगिक अनुसंधान परिषद, अनुसंधान
मन्दिर, 2 रफि मार्ग, नई दिल्ली - 110 001

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 उप-निदेशक (निरीक्षण)

Report Section / रिपोर्ट अनुभाग
Diary No. / दैरी संख्या 2652

संस्कृत विद्यालय समिति का दस्तावेज़ अधिकारी / Ota F.A.C.SIR-DSIR
प्रभाग नं. ८ एवं दस्तावेज़ अधिकारी / Ota F.M. Dsir No. 8
प्रभाग नं. १० एवं दस्तावेज़ अधिकारी / Ota F.M. Dsir No. 10

21

Inspection Report on the accounts of the Central Road Research Institute (CSIR-CRRI), New Delhi for the period from 1st April 2014 to 31st March 2016

Part-I (A)

(a) Introduction

1. General

Name of the Secretary of the Ministry / Department :	CSIR-CRRI
Name of Head of the unit :	Prof. Satish Chandra
Name of the Group officer :	Sh. P. K. Chopra
Name of Sr. Audit Officer :	Ms Anita Kumari
Name of Ass't Audit Officer :	Ms Deepa V P (upto 4.11.16) Sh. Ashok Kumar (from 9.11.16)
Period covered by audit	2014-16
Dates of Audit :	01.11.2016 to 18.11.2016 (12 working days)
Scope of Audit	Section 20 of DPC Act

(2) Brief profile indicating major activities:

(a) General Set up and activities:

The CSIR-Central Road Research Institute, popularly known as CRRI, is the premier national research organization for highways traffic and transport planning and all other allied aspects. It carries out R&D in the areas of road and road transportation and provides highest level of professional consultancy. CRRI was established in 1952 as a constituent laboratory of the Council of Scientific and Industrial Research (CSIR). The institute is prominently located on Delhi Mathura Road, in a huge and picturesque complex with a vast and unique variety of infrastructural facilities to undertake research and consultancy activities related to road, rail and runways, traffic and transportation, bridges and geotechnical aspects. The major R&D programme of CRRI related to the entire spectrum of pavement design and performance, road condition monitoring, pavement deterioration modeling,

maintenance planning and management, pavement management system, landslide management and hazard mitigation, geotechnical investigations & ground improvement techniques, traffic engineering and management and improved transportation planning technology for emerging urban needs, noise & vibration assessment studies. Besides these, applied research in the area of planning and engineering aspects of rural roads, material characterization, pavement evaluation, highway instrumentation, conditioning monitoring and rehabilitation of bridges, design of high embankments & reinforced earth walls, subways & underpass construction, transportation planning, traffic engineering, road safety and environmental problems, form an integral part of the programme of the institute. The institute maintains an active liaison with various highway research organizations both in India and abroad for exchange of information and technical expertise. CRRI is also well represented globally at TRB (USA), ARRB (Australia), TRL (UK), World Road Association (PIARC), Belgium Road Research Institute, Belgium, International Road Federation (IRF).

The scientific & technical objectives of CSIR-CRRI are:

- * To develop specifications and manuals for construction of low cost roads for different regions of country.
- * To carry out applied research for investigation, construction and maintenance of different type of roads and runway including studies on related materials such as aggregates, bitumen, cement, etc. With a view to effecting economy and achieving greater serviceability.
- * To develop appropriate tools, machinery, equipment and instruments for adapting technologies as related to highway engineering and relevant to the country for indigenous use.
- * To carry out research and development activities in all aspects of roads under varying climatic and traffic conditions.
- * To carry out research and development in all aspects of road traffic and transportation engineering, including study of accidents, development of road safety measure, psychology of road users and transportation economics in relation to different forms of transport.
- * To render technical advice and consultancy services to various organisations in roads and related fields to avoid import of foreign expertise.
- * To train engineers through refresher courses, workshops and training programmes for wider application of indigenously developed technologies.
- * To create and establish all the needed infrastructure, both equipment and expertise, in the various facets of highway and transportation engineering for investigation, planning, design, construction and maintenance as well as to achieve judicious solutions for special problems.
- * To collaborate with other institution for R&D studies concerning roads, road transportation and related practices particularly on regional problems.

- * Publication of scientific and technical findings in journals, symposia, conferences, etc.
- Devoted to research and development in related areas of highway engineering.
- * Generation of intellectual property and its commercialization through technology transfer.

(b) Category wise (separately for in-house, grants-in-aid, consultancy, collaborative or any other category of projects) details of the projects showing opening balance, projects taken during the year, completed, discontinued/abandoned, kept in abeyance and carried forward to the next year.

Year	Opening Bal	Undertaken	Total	completed	abandoned	Closing Bal
2014-15	193	151	344	113	1	230
2015-16	230	160	390	108	2	280

(c) Year-wise number of projects wherein time-overrun (range of period) and cost overrun (range of extra expenditure) in projects.

- Not furnished -

(f) Year-wise no. of technologies developed, commercialized (separately for those developed during last three year and those prior to that period).

Year	No. of technologies developed	No. of technologies commercialized
2014-15	06	01
2015-16		

(g) Year-wise details of royalty/premia due and received. Royalty/premia pertaining to previous years but received during the last five years.

Nil

(h) Year-wise details of research papers published and its impact factor

Year	Indian Journal (Nos.)	Foreign Journal (Nos.)	Total (Nos.)	Impact Factor			
				Indian		Foreign	
				Min IF	Max IF	Min IF	Max IF
2014-15	54	06	60		Not provided		
2015-16	46	26	72				

(i) Year-wise details of patents filed and granted out of these.

Year	Patent filed in India	Patent granted in India	Patent filed in abroad	Patent granted in abroad
2014-15	6	-	4	3
2015-16				

5/19

(1) Year-wise details of major procurements (costing Rs.50 lakh or more).

-Not furnished-

(2) Budget & Provision:

The budget estimate and actual expenditure during 2014-15 to 2015-16 was as under:

Year	Grants/Expenditure						(Rs. In lakh)	
	Plan			Non - Plan				
	Allocation	RE	Expenditure	Allocation	RE	Expenditure		
2014-15	485.87	-	473.56	4622.99	-	4460.91		
2015-16	521.49	-	519.16	5384.94	-	5316.91		

(4) Manpower (sanctioned strength and men in position for last 3 years separately for Scientific, Technical and Administrative Grade)

The position of Sanctioned Strength (SS) and Person-in-position (PIP) of Scientific, Technical and Administrative Staff of CRRI as on 31st March, 2016 is as follows:

Category	As on		2014-15		2015-16	
	SS	PIP	SS	PIP	SS	PIP
Scientific	Categories wise information not provided					
Technical						
Administrative						
Total					463	298

(5) Outstanding/meritorious achievement of the entity

CSIR-CRRI is playing major role in R&D and services in development of technologies/applications to transportation infrastructure in the country and providing solutions to the problems associated with development of roads, bridges, urban transport system and environment and road safety aspects. CRRI scientists have got various outstanding / meritorious awards & national and international recognition in the field of Road and Transportation Engineering Research for the outstanding work done by them.

Part-I (B)

6/19

(i) Results of review of Old Outstanding Inspection Report:

At the commencement of audit Six Inspection Reports with 42 paras were pending for settlement. As a result of the review at the Headquarters before commencement of current audit and during further review/discussion during current audit, the position of settlement of Old outstanding AIRs/paras and of unsettled AIRs/paras is as below:

Sl. No.	Reference of AIRs & Date of issue	No. of paras outstanding	Whether 1st reply received	No. of paras not to be pursued from old AIRs			AIR/ No. of paras remaining outstanding	
				No. of paras settled at Hd. Qrs.	No. of paras verified & recommended for settlement in local audit	Para No. incorporated in		
							Current AIR	Current TAN
1.	1992-93	2	yes	-	1	-	-	1
2.	2000-2001	3			-	-	-	3
3.	2004-05	5			-	-	-	5
4.	2005-09	6			2	-	-	4
5.	2010-13	12			2	-	-	10
6.	2013-14	14		1	3	2	2	8
	Total	42		1	8	2	2	31

Table 2-

Brief of Audit Paras outstanding

Sl. No.	Inspection Report	Para No.	Subject of the Para	Status	
1.	1992-93	8 ✓	Development of specifications for the construction of roads in expensive city areas - non achievement of targets. Infringement expenditure of Rs. 6.25 lakh	No reply/compliance submitted to Audit. Hence, para stands.	incomplete PME
2	2000-2001	5 ✓	Non-completion of DST sponsored project despite time over run of 4 years	No reply/compliance submitted to Audit. Hence, para stands.	PME incomplete
3.	-do-	8 ✓	Overpayment of Rs. 12,900/-	No reply/compliance submitted to Audit. Hence, para stands.	✓ COA
4.	-do-	13 ✓	SERC, Ghaziabad (Now centre of CRRI, New Delhi)	No reply/compliance submitted to Audit. Hence, para stands.	✓ COA
5.	2004-05	1 ✓	Avoidable expenditure of Rs. 37.94 lakh besides loss of License Fees of Rs. 4.19 lakh	Conclusive reply may be furnished. Para stand.	✓ COA

3/19

No.	Inspection Report	Para No.	Subject of the Para	Status
6.	-do-	2 ✓	Under-utilization of DHT Lab at SERC, Ghaziabad and other irregularities.	No reply/compliance submitted to Audit. Hence, para stands. PME
7	-do-	3 ✓	Non-Commissioning of imported equipment	No reply/compliance submitted to Audit. Hence, para stands.
8.	-do-	4 ✗	Non-Commissioning of imported equipment	No reply/compliance submitted to Audit. Hence, para stands.
9.	-do-	6 ✓	Non-installation of equipment	No reply/compliance submitted to Audit. Hence, para stands. PUR
10.	2005-09	2	Delay in implementation of consultancy projects and other irregularities	No reply/compliance submitted to Audit. Hence, para stands. PME
	-do-	7 ✓	Non-repair of equipment resulting in Non-utilization thereof	No reply/compliance submitted to Audit. Hence, para stands. PUR
12	-do-	8	Delay in installation of equipment procured by Institute	Reply not convincing para stand. PUR
13	-do-	9 ✓	Delay in completion of Civil work due to improper planning by the Institute	No reply/compliance submitted to Audit. Hence, para stands. Civil
14.	2010-13	1	Outstanding service tax/consultancy fees	No reply/compliance submitted to Audit. Hence, para stands. PME
15	-do-	2	Non recovery of liquidated damages beside delay in completion of work	No reply/compliance submitted to Audit. Hence, para stands. civil
16	-do-	3	Development of a critical infrastructure information system in GIS environment for maintenance of bridges on National and State highways	No reply/compliance submitted to Audit. Hence, para stands. PUR
17.	-do-	4	Irregular award of work to NGO on nomination basis	No reply/compliance submitted to Audit. Hence, para stands. COA
18	-do-	5	Loss of Rs. 7.85 lakh to Govt. exchequer due to non-recovery of Construction Workers Welfare Cess (labourcess) and Works Contract Tax (WCT) from contractors	No reply/compliance submitted to Audit. Hence, para stands. civil
19	-do-	6	Short-deduction of TDS and grant of irregular rebate under Income Tax Act	No reply/compliance submitted to Audit. Hence, para stands. COA

X. Non-commercialization of Technology developed out of Project costing of 412 lacks

para no 4.

8/15

Sl. No.	Inspection Report	Para No.	Subject of the Para	Status
20	-do-	7	Formulation of its own purchase procedure without the approval of Ministry of Finance-in contravention of General Financial Rules and orders of Government of India	No reply/compliance submitted to Audit. Hence, para stands. PUR
21	-do-	8	Grant of special pay/two advance increments to scientists cadre, without the approval of Ministry of Finance.	No reply/compliance submitted to Audit. Hence, para stands. COA
✓ 22	-do-	9	Non-observance of terms and conditions of flexible Complementing scheme resulting in Non-observance of terms and conditions of Flexible Complementing Scheme resulting in irregular payment of arrears on account of retrospective promotions under Flexible Complementary Scheme	No reply/compliance submitted to Audit. Hence, para stands. COA
✓ 23	-do-	10	Inadmissible grant of non-functional scale to Section Officers/Private Secretaries	No reply/compliance submitted to Audit. Hence, para stands. COA
✓ 24	2013-14	03	Non-customization of ERP in CRRI	No reply/compliance submitted to Audit. Hence, para stands COA
✓ 25		06	Parking of Funds tune of Rs 74.04 lakh	Reply not satisfactory. Para stands PUR
✓ 26		07	Outstanding Service Tax under consultancy project	No reply/compliance submitted to Audit. Hence, para stands PME
✓ 27		10	Under utilisation of vehicles	Process of condemnation of vehicle is in process. Para stands COA
✓ 28		TAN 02	Physical verification of store	Reply not furnished. Para stands. PUR
29		03	Contract for providing manpower	Matter of ESI/EPP is still pending. Para stands. COA

~~X~~ Table 3
Brief of Audit para settled

Sl. No.	Reference of IR with date of issue	Para No.	Brief particular of Paras	Mode of settlement
1.	1992-93	5	Non-utilization of imported equipment "MU Meter MK 4" – Blockade of funds of Rs.8.60 lakh.	In view of reply para dropped.

9/9

1	2005-09	1	Delay in completion of in-house project entitled 'New and improved road technologies'	Final report on project was submitted in July 2011. Hence para dropped.
3	-do-	3	Delay in implementation of sponsored project entitled 'Development of GIS based National Highway Information System'	Project completed in Jan 2012. Hence para dropped.
4	-2010-13	11	Annual Accounts of CRRI, New Delhi for the year 2012-13	Observation considered in the SAR of the CSIR. Hence para dropped.
5	-do-	12	Non-production of records	Para dropped.
6	2013-14	01	Non invoking of penalty clause for delay supply of material and installation/commissioning of equipment	Para dropped.
7	-do-	02	Inordinate delay in implementation of project titled "Creation of National Test facility for bridge expansion joints in India" resulting in cost escalation to the tune of Rs. 1.84 crore	Para updated. Hence dropped from here
8	-do-	04	Outstanding advances of Rs 6.53 crore	Para updated. Hence dropped from here
9	-do-	05	Bank Reconciliation Statement	In view of reply para dropped
10	-do-	08	Court Cases	Matter is Subjudicis. Para dropped.
11	-do-	09	Equipment costing Rs 14.46 crore lying idle due to non repair	In view of reply para dropped
12	-do-	TAN 01	Library Account	Para undated. Hence dropped from here
13	-do-	04	Non settlement of TA/LTC advances	Para updated. Hence dropped from here

PART I (c)

Schedule of Persistent Irregularities:

- Nil -

Part II Current Report

Part II A

- Nil -

~~HOV V~~ 10/17

Part I : Deficient planning and implementation of project resulted cost escalation of Rs.3.21 crore

Ministry of Road Transport and Highways (MoRTH) sanctioned a research project on creation of Test Facilities for Bridge Expansion Joints at CRRI, New Delhi in June 2005. Under this project, test facilities were to be developed for testing of raw materials which were used to fabricate different types of bridge expansion joint and also different test rigs to evaluate the performance of assembled expansion joint such as cyclic motion test, Pull out test, Debris expulsion test, Opening movement vibration test and fatigue test.

The total project cost at that time was Rs.5.80 crore (MoRTH's share of Rs.2.20 crore and CRRI's share of Rs.3.60 crore). The duration of the project was three years i.e. upto June 2008. The target date of the project was subsequently extended upto 2017-18. The Ministry released first installment of Rs 0.56 crore in February 2010 for the first phase of the project i.e. to create the test set up for the Chemical composition of steel and chloroprene whereas CRRI had procured various equipment of 0.90 crore from its own sources. As the test rigs for evaluating the performance of assembled expansion joints were not readily available off the shelf, CRRI engaged consultant to carry out the functional design, details of design and drawings of three test rigs. Institute prepared revised estimates of Rs 9.11 crore with MoRTH share as Rs 5.50 crore and CRRI share as Rs 3.60 crore.

The progress of the project was affected due to shortage of funds. The project remained under execution with physical and financial progress. Audit observed that the project which was sanctioned at an estimated cost of Rs.5.80 crore (between 2005 and 2008) witnessed a number of revisions due to change in the scope of works, extra expenditure due to deficient planning, escalation and modification. This resulted in increase in the estimated cost to Rs.9.11 crore (November 2016).

~~HOD V~~
PME

Part II B

Para 1 : Deficient planning and implementation of project resulted in cost escalation of Rs 3.21 crore

Ministry of Road Transport and Highways (MoRTH) sanctioned a research project on creation of Test Facilities for Bridge Expansion Joints at CRRI, New Delhi in June 2005. Under this project, test facilities were to be developed for testing of raw materials which were used to fabricate different types of bridge expansion joint and also different test rigs to evaluate the performance of assembled expansion joint such as cyclic motion test, Pull out test, Debris expulsion test, Opening movement, vibration test and fatigue test.

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~~KOO PME~~

4/13

Para 2: Outstanding Consultancy fee of Rs 31.79 lakh under CNP 2067

PME

A consultancy project titled "Developing thematic GIS Data base for integrating Road Management System of Road Construction department" was awarded to CRRI, New Delhi in February 2015. The total cost of the project was Rs 1.40 crore including Service Tax of Rs 15.45 lakh. Contract agreement was signed on 12 February 2015 with M/s Matrix Geo Solution Pvt. Ltd. for a period of nine months at a cost of Rs 56 lakh. The duration of the project was originally from March 2015 to August 2015 which was subsequently extended by the Road Construction Department (RCD) upto October 2016. The project was sponsored by Road Construction Department, Govt. of Bihar. The objectives of the project were:

- To prepare seamless mosaic of cartosat-1 image/settle for entire Bihar
- To prepare road bridges inventory and condition traffic, Settlement, administrative boundary
- The duration of project was extended upto October 2016 on the basis of final documents awaited from client as well as final payment
- To prepare mosaic of all the different thematic GIS layers for the whole Bihar
- To prepare RCD database into GIS environment for whole Bihar for thematic mapping

Even though CSIR CRRI submitted revised GIS database for entire 38 districts of Bihar in October, 2016 after incorporating the comments received from RCD, Bihar, the balance payment of Rs 31.79 lakh inclusive service tax was yet to be received (Nov. 2016) from RCD. Concrete efforts need to be initiated to recover outstanding service tax alongwith interest thereon and progress intimated to audit.

10/
PME Para 3: Non-recovery of service tax of Rs 37.34 lakh

12/19

CRRI had rendered Scientific and Advisory Consultancy to various government and non-government organizations in an area of expertise of the Laboratory and for which institute raised claims of Service Tax from the organizations to whom consultancy services were provided. As per terms and conditions, the service tax due was to be paid by the Institute to the Service Tax Department in the first place which was subsequently to be reimbursed by the concerned authority to whom services were provided, on the production of proof of its deposition to the concerned authority.

Audit observed that Service Tax of Rs 37.34 lakh was not recovered by the CRRI till November 2016 from the following projects:-

Project No	Service Tax to be recovered
CNP 2067	17861
CNP 1715	1138651
CNP 1918	959559
CNP 1919	965815
SSP 4551	652500
Total	3734386

Therefore, strenuous efforts need to be initiated to recover outstanding service tax and audit informed accordingly.

~~Sr. CoP
CoA~~

(3) 19

Para 4:

Irregular grants of benefit amounting to Rs. 20.39 lakh on account of retrospective promotions under Flexible Complementary Scheme

Flexible complementary Scheme (PCS) is applicable to scientists and technologists holding Group A scientific posts in scientific and technology departments and who are engaged in scientific activities and services. PCS is an *in-situ* promotion scheme for scientists for whom the criteria shall be proven merit and records of research. DoPT after 5th Central Pay Commission (CPC) issued comprehensive instructions on PCS in OM No.2.41.97-PIC dated 9.11.98. These have been further been reviewed in the light of 6th CPC instructions and modified FCS guidelines issued in OM No.AB 14017/37/2008-Estt.(RR) dated 10 September 2010 which introduced revised pay scales and assessment procedures. DoPT reiterated (September 2012) its earlier position regarding date of grant of promotion under FCS, clarifying that promotion cannot be made with retrospective effect. Thus no promotion could be granted with retrospective effect.

It is stated that Assessment and Promotions Rules of CSIR provided that scientists, recommended as fit for promotion under FCS, shall be promoted from the due date of eligibility for assessment. The provision was in contravention of instructions of DoPT which clearly specified that promotion would be effective from a prospective date after due assessment of the concerned scientists and after the same had been approved by competent authority.

- Audit observed that during 2014-15 to 2015-16, 13 employees at CSIR-CRRI were granted promotions under these rules by *ante* dating the effective date of promotion from the date of issue of promotion orders. Salaries and arrears were paid accordingly resulting in irregular grant of benefits to the extent of Rs. 20.39 lakh as detailed below:

Sr. No.	Name of the officer/Scientist	Present designation	Pay Scale+Grade Pay (Before promotion)	Pay Scale+Grade Pay (on promotion)	Date of issue of office order of promotion	Effective date of promotion to higher post	Amount paid in violation of GOI Dopt orders
1	Dr. Neelam J. Gupta	Pr. Sc.	37400-67000 7600	37400-67000 8700	3.2.2016	1.1.2014	649936/-
2	Sh. R.K. Garg	Sr. P. Sci.	37400-67000 8900	37400-67000 10000	4.8.2016	3.9.2014	201779/-
3	Sh. Sunil Dutt	Sr. TG I	9300-34800 2800	9300-34800 4200	29.8.2016	7.6.2014	121636/-
	Sh. Babu Lal Meena	Sr. TG I	9300-34800 2800	9300-34800 4200	17.8.2016	5.6.2014	105845/-
	Sh. Om Kumar	Sr. TG 2	9300-34800 4200	9300-34800 4600	23.8.2016	10.5.2014	5657/-
	Sh. Rajesh Rana	Sr. TO	15600-39100 4600	15600- 5400	23.8.2016	15.3.2014	195361/-
	Sh. Muni Raj Meena	Sr. TO	-do-	-do-	23.8.2016	29.9.2014	146092/-

8	Sr.I Mannappan	S. Se TO	-do- 5400	-do- 6600	9.9.2016	26.1.2014		6797
9	Sh. Vijay Kr. Kanaujiya	Se TO	-do-	-do-	23.8.2016	4.1.2014		1253/-
10	Sh. Mukesh Kumar	Sr. TO	-do-	-do-	29.8.2016	16.1.2014		141728/-
11	Sh. A.K. Tripathi	Sr.T.O	15600-39100 6600	15600-39100 9600	29.8.2016	22.7.2014		117470/-
12	S. Kannan	Sr.TO	-do-	-do-	23.8.2016	29.7.2014		112962/-
13	Asif H. Choudhary	Lab Attent.	\$200-20200 2400	\$200-20200 2800	29.8.2016	27.8.2014		49605/-
								2038597

Thus, in all, 13 employees were granted promotion with retrospective effect and paid salaries and arrears, resulting in irregular grant of benefits to the extent of Rs 20.39 lakh which ought to be recovered in the light of DoPT OM No.AB-14017/37/2008-Estt.(RR) dated 10 September 2010. Also pay fixation with notional benefit needs to be withdrawn accordingly.

Sr. COX

15/19

Para 5: Loss of revenue to the tune of ₹ 54,49,809

Central Road Research Institute (CRRI), New Delhi had rented its building Space measuring 45.91 sq.mtrs to State Bank of India (SBI) and 91.20 sq mtrs. to Post Office on a monthly licence fee @ ₹ one per month only. Though the files pertaining to allotment of building space was called for audit, but in their reply the CRRI has stated that no records pertaining to allotment as well as terms and condition of allotment is available with them. In the absence of which allotment file could not be examined in audit.

Further, in terms of Govt. of India, Ministry of Urban Development, Directorate of Estates Office Memorandum Nos. 1815/1/2007-POLH dated 11.11.2005, 19.12.2007, 19.06.2009, 29.08.2011 and 21.07.2015 the rates of licence fee recoverable from the Post Offices and Banks were to be revised after every three years on the basis of per sq. mtrs per month whereas the CRRI is charging only Rs. one only per month. This has resulted in loss of revenue of ₹ 54,49,809 due to non-recovery of licence fee at appropriate rates from SBI and Post office by the CRRI. Details are as under:-

(In Rupees)				
	Time period	Rate of rent per sq. mtr per month	Rent	Total amount recoverable
SBI	01.04.2002 to 31.03.2005	240x45.91	11431x36	411537
	01.04.2005 to 31.03.2008	279x45.91	12806x36	461016
	01.04.2008 to 31.03.2011	337x45.91	15471x36	556956
	01.04.2011 to 31.03.2014	455x45.91	20889x36	752004
	01.04.2014 to 31.03.2017	585x45.91	26857x36	966852
A- Total				3148365
Post office	01.04.2002 to 31.03.2005	92x91.20	8390x36	302040
	01.04.2005 to 31.03.2008	103x91.20	9393x36	338148
	01.04.2008 to 31.03.2011	124x91.20	11308x36	407088
	01.04.2011 to 31.03.2014	167x91.20	15230x36	548280
	01.04.2014 to 31.03.2017	215x9.20	19608x36	705888
B- Total				2301444
Total (A+B)				5449809

Appropriate action may now please be taken to get the licence fee/rent recovered at appropriate rates from SBI as well as Post Office alongwith arrears of Rs 5449809 as detailed above under intimation to audit.

~~Account / Acc.~~

W/W

Para 6: Outstanding Objection Book Advances

Rule 12 of General Financial Rules, 2005 states that the amounts due to Government shall not be left outstanding without sufficient reasons. Where such amounts appear to be irrecoverable, the orders of the competent authority shall be obtained for their adjustment.

Outstanding advances shown in Objection Book (OB) revealed that advances are outstanding in the books of the Institute as on February 2016 as mentioned hereunder. These advances were outstanding against suppliers/ contractors/ government agencies, Cash advances paid to staff for local purchases, Cash advances paid to staff for local purchases and TA Advances.

In this connection, the following observations are made:

A. Outstanding Advances against suppliers/ contractors/ government agencies

Advances of Rs. 319 lakh paid to private parties were lying un-adjusted as on November 2016, out of which a major chunk of Rs.108.51 lakh were pending from 2010-11 which need to be cleared urgently. Efforts to clear these outstanding advances by obtaining the pending supplies or by getting refund of the balance advances may be made under intimation to Audit.

B. Advances to staff for local purchases

Rule 74 of the Compendium of Rules of Advances to Government Servant states that the amount of advance which may be granted to a Government servant for departmental purposes shall be adjusted within 15 days from the date of grant of advance.

In case the Officer drawing advances does not submit the adjustment bill in a reasonable time, the amount is to be recovered from him alongwith interest applicable thereon by the Institute. However, it was observed that advances to the extent of Rs. 2043 lakh paid during 2014-16 were pending for adjustment till November, 2016 as per the books of the Institute. In addition, cash advance of Rs. 52.83 lakh was also granted from out of externally funded projects. Effective and urgent action needs to be taken to clear these outstanding advances otherwise recovered the amount of advance in lump sum from the officials concerned under intimation to audit.

C. Outstanding TA Advances

As per Rules, final TA bill must be preferred within fifteen days from the date of completion of the return journey and advance adjusted. If that is not done, the entire advance would be recovered in one lump sum after which it will be taken as if no advance had been drawn and the claim can be preferred within one year of completion of the return journey. If the claim is not preferred within one year from the date of completion of return journey, then the claim stands forfeited or deemed to have been relinquished.

As per LTC Rules, final LTC bills must be preferred within one month from the date of completion of the return journey and advances adjusted. If that is not done, the entire advance would be recovered in

8/19

Lump sum after which it will be taken as if no advance had been drawn and the claim preferred within three months of completion of the return journey. If the claim is not preferred within three months of the date of completion of the return journey, then the claim stands forfeited or deemed to have been relinquished.

It was, however, observed that TA/LTC advances aggregating to Rs. 7.97 lakh by officers / officials drawn during 2014-16 were lying unadjusted as on November 2016. An amount of Rs. 10,000/- was due against Sh./Ms Nasim Akhtar since February 2012 for adjustment till date. Apart from this, an amount of Rs 8.12 lakh was also granted as Travelling Advance under Externally Funded Projects, out of which an amount of Rs. 20,100 against Shri Abhinav Gupta, PA and Rs 26,700/- against Shri Sher Singh was lying outstanding from March 2011 and May 2012 respectively till November, 2016. Immediate steps ought to be taken to recover advances and forfeit the claims which are more than one year old. The outstanding advances along with penal interest may also be recovered from the officers/officials concerned at the earliest under intimation to Audit.

Para 1: Miscellaneous Irregularities**A) Improper maintenance of Abstract Asset Registers**

As per instructions of CSIR, each Laboratory/Institute is required to maintain Abstract Assets Register (AAR) in the prescribed format. The progressive totals of the AAR have to be tallied with the figures reflected in Schedule 6 – Fixed Assets of the Balance Sheet in the Annual Accounts. As per the Annual Accounts, CRRI held the fixed assets of Rs. 103.79 crore as on 31 March 2016. The examination of Assets Registers maintained by CRRI transpired that these were not maintained in proper format prescribed as the column denoting progressive totals of value of assets were not made. In the absence of these details in Assets Register, the value of total assets available with CRRI as on 31 March 2016 as per Annual Accounts could not be verified in Audit.

B) Bank reconciliation

The bank reconciliation carried out by CRRI, New Delhi for March 2016 revealed the following:

- i) 28 cheques totaling to Rs. 35.17 lakh issued during the period 2015-16 were remained uncashed as on October 2016. In case of these time barred cheques, the same may be cancelled after obtaining non-payment certificates from the bank and amounts credited to the Cash Book.
- ii) The bank had afforded credits in 67 items to the tune of Rs. 553.19 lakh which did not appear in the cash book. This comprised of 9 items totaling Rs. 2.78 lakh pertaining to the 2009-10. The amount may be reconciled immediately and accounted for in cash book.
- iii) The bank had afforded debit of 105 items totaling Rs. 609.59 lakh which were not accounted for in the cash book. The excess debits of 25 items totaling Rs. 462.50 lakh were pertained to the period 2009-10. Since the items were pretty old, early action was required to trace / locate the debits. The delay in locating the debits was fraught with the risk of misappropriation of Government funds.

H.S.D.L.

19/19

Para 2: Library

Rule-194 of G.F.R's stipulates that complete physical verification of books should be done every year in case of library having not more than 20,000 volumes and for libraries having more than 20000 volumes and upto 50000 volumes, such verification should be done at least once in three years. As per Accession Register, the Library of CRRI, New Delhi has 55808 books as on 31st March 2016. It has been observed that the physical verification of the library was conducted in June 2014.

A test check of records/physical verification report at the CRRI's Library had revealed the following:

1. Missing Books

921 books (amount not available with Library) were found untraceable as of November 2016. The sincere efforts may be made to trace these books under intimation of Audit.

2. Outstanding Books:

Books worth Rs. 18598 issued to eight officials had not been returned by these officials which had been lying with them since January 2016. Reasons for not getting back these books were not justified in Audit. Some criteria for issuing the books for a particular period say 3 months be adopted and then be renewed in their name so that loss of scientific books could be avoided.

3. Pending Journals

CRRI had been making advance payments to the suppliers for supply of Indian/Foreign Journals. It was observed from the records that three journals costing Rs. 10,906/- have not been received as of November 2016. Therefore, concerted efforts may be made to recover these outstanding journals or adjust/ recover the amount of advance under intimation to audit.

Disclaimer statement

Inspection report has been prepared for the year 2014-16 on the basis of information furnished and made available by Central Road Research Institute, New Delhi. The office of the Principal Director of Audit, Scientific Departments disclaims any responsibility for any misinformation and/ or non-information on the part of audited entity.

[Signature]
Dr. Director (Insp.)



सी.एस.आई.आर.-केंद्रीय सड़क अनुसंधान संस्थान

(वैज्ञानिक एवं औद्योगिक अनुसंधान परिषद)

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सेवा मे

दिनांक: 25.07.2019

उप वित सलाहकार

वैज्ञानिक और औद्योगिक अनुसंधान परिषद
नई दिल्ली-110001

विषय: निरीक्षण रिपोर्ट (आईआर) और ओबी के बकाया ऑडिट पैरा के निपटान के संबंध में।

महोदय,

आपके पत्र संख्या: 29/6 (2) / 87-रिपोर्ट दिनांक: 18 जुलाई, 2019 के संदर्भ में 'निरीक्षण रिपोर्ट (आईआर) एवं ओबी के बकाया ऑडिट पैरा के निपटान के संबंध में' में निर्धारित प्रारूप के अनुसार अपेक्षित जानकारी इस पत्र के साथ अंशेषित कर रहा हूँ और सॉफ्ट कॉपी पहले ही ईमेल आईडी reports@csir.res.in पर भेज दी गई है।

भवदीय

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(अवनीश कुमार)

वित एवं लेखा अधिकारी

CSIR-CRRI

Sl.No.	Year of Inspection Report	Brief description of Audit Para/Objection	Whether reply has been submitted (if YES, attach the same with comments from the Audit)	If NOT, Reason for Non-settlement of Para/objection	Remarks (if any)
1.	1992-93 Division: PME Para (8)	Development of specifications for the construction of roads in expensive city areas – non achievements of targets. In fructuous expenditure of Rs.6.25 lakh	NO	Full details of Para is not available/ Para is incomplete	-----
2.	2000-2001 Division: PME Para (5)	Non-completion of DST sponsored project inspite of time over run of 4 years	YES	N.A.	-----
3.	2000-2001 Division: COA Para (8)	Overpayment of Rs.12,900/-	YES	N.A.	-----
4.	2000-2001 Division: COA Para (13)	SERC, Ghaziabad (Now centre of CRRI, New Delhi)	YES	N.A.	-----
5.	2004-2005 Division: PME Para (2)	Under-utilization of DHT Lab at SERC, Ghaziabad and other irregularities.	YES	N.A.	-----
6.	2004-2005 Division: PUR Para (3)	Non-Commissioning of imported equipment	YES	N.A.	-----
7.	2004-2005 Division: PME Para (4)	Non Commercialisation of technology developed out of a project costing Rs. 42 lakh	NO	N.A.	-----
8.	2004-2005 Division: PME Para (6)	Non-installation of equipment	YES	N.A.	-----
9.	2005-2009 Division: PME Para (2)	Delay in implementation of consultancy projects and other irregularities	YES	N.A.	-----

10.	2005-2009 Division: PUR Para (7)	Non-repair of equipment resulting in Non-utilization thereof	YES	N.A.	-----
11.	2005-2009 Division: PUR Para (8)	Delay in installation of equipment procured by Institute	YES	N.A.	-----
12.	2005-2009 Division: CIVIL (MBSQ) Para (9)	Delay in completion of Civil work due to improper planning by the Institute	YES	N.A.	-----
13.	2010-2013 Division: PUR Para (3)	Development of a critical infrastructure information system in GIS environment for maintenance of bridges on National and State highways.	YES	N.A.	-----
14.	2010-2013 Division: Civil Para (5)	Loss of Rs.7.85 lakh to Govt. Exchequer due to non-recovery of Construction Workers Welfare Cess (Labourcess) and Works Contract Tax (WCT) from contractors.	YES	N.A.	-----
15.	2010-2013 Division: COA Para (6)	Short-deduction of TDS and grant of irregular rebate under Income Tax Act	YES	N.A.	-----
16.	2010-2013 Division: PUR Para (7)	Formulation of its own purchase procedure without the approval of Ministry of Finance-in contravention of General Financial Rules and orders of Government of India.	YES	N.A.	-----
17.	2010-2013 Division: COA Para (8)	Grant of special pay/two advance increment to scientists cadre without the approval of Ministry of Finance.	YES	N.A.	-----
18.	2010-2013 Division: COA Para (9)	Non-observance of terms and conditions of flexible Complementing scheme resulting in Non-observance of terms and conditions of Flexible Complementing Scheme resulting in irregular of retrospective promotions under Flexible Complementing Scheme.	YES	N.A.	-----

19.	2010-2013 Division: COA Para (10)	Inadmissible grant of non-functional scale to Section Officers/Private Secretaries	YES	N.A.	-----
20.	2013-2014 Division: COA Para (3)	Non-customization of ERP in CRRI	YES	N.A.	-----
21.	2013-2014 Division: PME Para (7)	Outstanding Service Tax under consultancy project.	YES	N.A.	-----
22.	2013-2014 Division: COA Para (10)	Under utilisation of vehicles	YES	N.A.	-----
23.	2013-2014 Division: COA Para (3)	Contract for providing manpower	YES	N.A.	-----
24.	2014-2016 Division: PME Para (1)	Deficient planning and implementation of project resulted at cost escalation of Rs.3.21 crore.	YES	N.A.	-----
25.	2014-2016 Division: PME Para (2)	Outstanding Consultancy fee of Rs.31.79 lakh under CNP 2067	YES	N.A.	-----
26.	2014-2016 Division: PME Para (3)	Non-recovery of service tax of Rs. 37.34 lakh	YES	N.A.	-----
27.	2014-2016 Division: COA Para (4)	Irregular grants of benefit amounting to Rs. 20.39 lakh on account of retrospective promotions under Flexible Complementary Scheme	YES	N.A.	-----
28.	2014-2016 Division: COA Para (5)	Loss of revenue to the tune of Rs.54.49.809/-	YES	N.A.	-----
29.	2014-2016 Division: Accounts Para (6)	Outstanding Objection Book Advances A. Outstanding Advances against suppliers/contractors/government agencies B. Advances to staff for local purchases C. Outstanding TA Advances	YES	N.A.	-----

30.	2014-2016 Division: F&A Para (TAN 1)	Miscellaneous irregularities A) Improper maintenance of Abstract Asset Registers B) Bank Reconciliation	YES	N.A.	-----
31.	2014-2016 Division: Library Para (TAN 02)	Library 1. Missing Books 2. Outstanding Books 3. Pending Journals	YES	N.A.	-----

Replies of pending Paras has been submitted on 18.06.2019 & till date remarks on the paras have not been received from CAG.

DA *25/7/19*
SO (F&A) *Paras*
FAO *25/7/19*



Position Of Objection Book for the year 2019-20

Year	Balance up to Prev. Qtr.		Addition during the Qtr.		Adjustment during the Qtr.		Balance outstanding at the end of Qtr. (30.06.2019)		Reason for Non- Settlement of OB Prior to 01.04.2019
	No. of Items	Amount (in lakhs)	No. of Items	Amount (in lakhs)	No. of Items	Amount (in lakhs)	No. of Items	Amount (in lakhs)	
2019-20	64	89.233	36	22.726	26	11.793	74	100.166	O.B Settlement work is in progress.

(D.A)
25/7/19

(S.O) Shri
25/7/19

(F&AO) Shri
25/7/19

