

the 20th July, 1971, and to say that the monetary limits upto which the State Governments can incur expenditure in excess of the sanctioned estimates have been recently reviewed by the Government of India in the context of the present day costs and the need for ensuring greater decentralisation of functions and speedier execution of works. It has now been decided that the revised limits upto which the Accountant General or the Comptroller concerned may pass an excess over the sanctioned estimates of a work should be 15% of the amount of the estimate or Rs. 1 crore, whichever is less. The following may accordingly be substituted for para 2 (iii) of the letter No. WI-12 (17)/48 dated the 5th March 1948 as amended by subsequent letters referred to above :

"2 (iii). The Accountant General or the Comptroller concerned is empowered to pass any excess over the sanctioned estimates for a work upto a limit of 15% of the amount sanctioned for the work by the Government of India or Rs. 1 crore, whichever is less".

2. The exercise of the above enhanced power will be subject to the conditions already prescribed *vide* para 2 of this Ministry's letter of 20th July, 1971, namely that the excess is caused by routine factors such as increase in cost of labour or material during the period and not to the revision in the scope or enlargement of the work or of the specifications already approved. Instructions regarding rendering reports of cases where excesses have been approved by State Governments/Union Territory Administrations as contained in para 3 of this Ministry's letter of 20th July, 1971 remain unchanged.

121.5.3

No. PL-30 (110)/74

Dated the 2nd February, 1976

Subject : Permissible limit in respect of National Highways

In this Ministry's letter No. PL-30 (110)/74, dated 25-9-1974 orders were issued raising the permissible limit for admitting excess expenditure over sanctioned estimate without a revised estimate in respect of National Highway (Original) works to 15% of the sanctioned estimate or Rs. 1 crore whichever is less subject to the condition indicated in para 2 of this Ministry's letter referred to above. These orders apply to works in progress on that date. Suggestions have been made by various technical officers from time to time that these orders apply even to those works completed before the date of issue of orders. This is not correct. It is accordingly brought to the notice of all concerned that these orders apply to works in progress on the date of the issue of the aforesaid letter dated 25-9-1974 and do not have any retrospective effect. This may kindly be kept in view while dealing with all such cases.

To

1. All Technical Officers in the Roads Wing
2. All Under Secretaries
3. All Secretariat Sections.

121.5.4

No. NHIII/P/50/76

Dated the 1st July, 1976

To

All the Chief Engineers of States
(Dealing with National Highways)

Subject : Revised Estimates of National Highway (Road & Bridge) Works : Check-Lists

The revised estimates received from the State Governments are often wanting in data, designs, relevant information etc., with the result that there are to and fro references and delays. Keeping this in view, check-lists have been devised in this Ministry for revised estimates of National Highway Road and Bridge Works. These check-lists are enclosed.

2. It may please be ensured that the estimate contents are checked with the lists and only those revised estimates are forwarded which fulfil the requirements and are comprehensive.
3. The revised estimates should continue to be forwarded in duplicate with an additional copy to this Ministry's Regional Superintending Engineer/Engineer Liaison Officer as per the extant instructions.

Enclosure to letter No. NHIII/P/50/76 dt. 1.7.76

CHECK LIST : NATIONAL HIGHWAYS (ROAD WORKS) REVISED ESTIMATES

I. ESTIMATE REPORT

1. Does the report explain the need of revising the estimate and give detailed reasons for change in scope, specifications, rates, etc., and furnish information on the alternatives considered?
2. Does the report quote the letters of the Roads Wing approving changes in scope, in horizontal and vertical profiles, in dimensions, in specifications etc. and approving higher rates through tenders? (In case any tender rate higher than the estimated rate has been accepted by the State authorities, the delegated powers under which the same has been done may please be quoted and where a higher tender rate has been accepted beyond the delegated power, the reasons for not taking approval of the Centre may please be given.)
3. For provisions of restoring damage by rains, floods etc. does the report quote the letters intimating the damages on occurrence and explain as to why restoration of the damages could not be a responsibility of the contractor?
4. Does, for the completed works, the report give reasons for not submitting the revised estimate in time?
5. Does the report narrate briefly the audit objections of significance on the work pending clearance? (It may be clearly understood that the Roads Wing reserves the right of reviewing a provision in case due to lack or inadequacy of information etc., from the State Authorities, the provision, even though under objection by the State Accountant General, gets accepted in the revised estimate.)
6. Does the report give the date of start, the target date of completion etc?

II. CERTIFICATES

1. Does the revised estimate contain the following certificates :
 - (i) That the estimate has been checked cent per cent arithmetically by a responsible officer of the State Government.
 - (ii) That the land acquisition rates are as ascertained from the competent land acquisition authority.
 - (iii) That the estimate does not provide for the cost of land belonging to the State Government and that this land will be available free of cost for the National Highway.
 - (iv) That the compensation rates for land acquisition do not include agency charges and as such agency charges have been provided separately.

III. COMPLIANCE WITH TECHNICAL AND INSPECTION NOTES :

Does the estimate contain reports of compliance with the Technical and inspection notes of the Roads Wing issued to-date.

IV. STATEMENT COMPARING THE ORIGINAL AND REVISED PROVISIONS, GIVING EXCESSES AND SAVINGS, AND THE REASONS THEREOF

Does the estimate contain a comparative statement in the form enclosed and give in detail the reasons for excesses and savings?

V. ABSTRACT OF COST

1. Has it been seen that the estimate provides for the following wherever needed :
 - (i) Erosion control measures.
 - (ii) Railing where embankment is high.
 - (iii) Ramps for intercepted State Roads.
2. Has it been seen that there is no major lump provision?
3. Has it been indicated as to which rates are based on actuals, on tender, and on the current schedule and on the analysis?
4. Does the abstract of cost account for as credit the salvage value of the dismantled material, empty bitumen drums, and usable hard stone obtained from rock-cutting?
5. Does the abstract give apportionment of cost wherever applicable between the concerned Authorities i.e. between the Road and Rail authorities for approaches to over/under bridges in replacement of level crossings; between Road and Irrigation Authorities where a road needing improvements requires diversion or raising because of coming of an irrigation project; between the Centre and the State for lengths of bypasses through municipal limits where, as per the extent policy on National Highway links, land for parallel service roads has to be acquired at the State's cost along with the land for the bypass and later on parallel service roads also to be provided by the State at their cost before urbanization is authorized.
6. Is the provision for agency charges at 7½% for work done upto 30th September, 1975, and at 9% for the balance work?
7. Is the provision for work-charged establishment as per the following?

(a) For works upto Rs. 25 lakhs	2%
(b) For works above Rs. 25 lakhs and upto Rs. 50 lakhs	1¾%
(c) For works above Rs. 50 lakhs	1½%

VI. DETAILS OF MEASUREMENTS

1. Does the estimate give clearly the details of measurements of all the items figuring in the abstract of cost including levelling course? Is the quantity of the levelling course provided in the revised estimate on 'L' and cross sections as spelled out in this Ministry's specification No. 106.3 "Measurement of pavement thickness" and not on percentage?
2. Do the measurements give separately the details of the work found necessary consequent to heavy erosion by rain, floods etc.

VII. ANALYSIS OF RATES

1. Does the estimate give analysis of all the rates which are neither covered by tenders nor by the schedule of rate?
2. Are there quarry or borrow area charts in support of the leads adopted in the rate analysis?
3. Have reasons and supporting data been furnished for changes in quarries of stone aggregate and borrow areas of earth?

VIII. DESIGNS

Does the estimate give designs and other details for new items as well as old items where there is change, covering :

- (i) Cross Sections of embankment.
- (ii) Crust thickness and composition.
- (iii) Design of sub-base, base and surfacing.
- (iv) Retaining walls etc.

IX. DRAWINGS

1. Does the estimate contain all the drawings viz., key map, index map, site plan, alignment plan, longitudinal sections, cross-sections, land acquisition plans and schedules, culverts, rest houses and inspection bungalows?
2. Do these drawings clearly show both the original and revised proposals and original and revised topography in case there be any difference?
3. Do the longitudinal and cross-sections indicate wherever relevant the highest water-table and highest flood level obtaining?

National Highway (Road Works).

STATE :

STATEMENT SHOWING EXCESS/SAVINGS AND DEVIATIONS IN COST & QUANTITIES AS COMPARED WITH THE ORIGINAL ESTIMATE IN RESPECT OF THE WORK OF.

Sl. No.	Items of work	Original sanctioned estimate		Revised Estimate			Savings/Excess due to variation in quantity				
		Qty.	Rate	Amt.	Qty.	Rate	Amt.	Qty. Cols. (6-3) (-) or (+)	Rate same as Col. 4	Savings (-) Cols. (9×10) Amount Rs.	Excess (+) Cols. (9×10) Amount Rs.
1	2	3	4	5	6	7	8	9	10	11	12
I.	As provided in the original sanctioned estimate.										
II.	New and/or deviated items	<i>(Note : The work done/to be done by different executing agencies should be shown separately).</i>									
III.	Centage charges										
	(a) Contingencies										
	(b) W/C establishment										
	(c) Quality control on admissible items.										
	(d) Agency charges										

Total :

Savings/Excess due to variation in Rates				Total Savings/Excess		Remarks and justifications for deviations from the sanctioned estimates
Qty same as Col. 6	Rate Cols. (7-4) (-) or (+)	Savings (-) Cols. (13×14) Amount Rs	Excess (+) Cols. (13×14) Amount Rs	Savings (-) Cols. (11+15) Amount Rs	Excess (+) Cols. (12+16) Amount Rs	
13	14	15	16	17	18	19

CHECK LIST : NATIONAL HIGHWAYS (BRIDGE WORKS) REVISED ESTIMATES

I. ESTIMATE REPORT ACCOMPANYING THE REVISED ESTIMATE

1. (a) Does the report explain the need of revising the estimate and give detailed reasons for change in scope, specifications, rate etc?
- (b) Detailed note on each of the items where huge excess has been incurred as compared to the sanctioned estimate.
2. Does the report quote the letters of the Roads Wing approving changes in scope, in dimensions, in specifications, etc., and approving tenders?
3. Does the report indicate the present stage of work (in progress or already completed)?
4. If the work is already completed, does it give reasons for not submitting the Revised Estimate in time? Further, is it accompanied with completion drawings?
5. For provision of restoring damages by rains, floods etc. does the report quote the letters intimating the damages on occurrence and explain as to why restoration of the damages could not be a responsibility of the contractor?

II. CERTIFICATES

1. Does the revised estimate contain the following certificates :
 - 1.1. That the estimate has been checked cent per cent arithmetically by a responsible officer of the State Government.
 - 1.2. *Land Acquisition, if required*
 - (i) That the land acquisition rates are as ascertained from the competent land acquisition authority.
 - (ii) That the estimate does not provide for the cost of land belonging to the State Government and that this land will be available free of cost for the National Highway bridges and appurtenant works.
 - (iii) That the compensation rates for land acquisition do not include agency charges and as such agency charges have been provided separately.
 - 1.3. That the estimate is based on actuals in case of completed works.

III. COMPLIANCE WITH TECHNICAL AND INSPECTION NOTES

Does the estimate contain reports of compliance with the technical and inspection notes of the Roads Wing issued to-date?

IV. STATEMENT COMPARING THE ORIGINAL AND REVISED PROVISIONS, GIVING EXCESSES AND SAVINGS AND THE REASONS THEREOF

Does the estimate contain the requisite comparative statement (copy of proforma enclosed) and give in detail the reasons for excesses and savings?

V. ABSTRACT OF COST

1. Has it been seen that the estimate provides for the following wherever needed?
Dismantling of diversion bridge after construction of new bridge.
2. **SUB-ESTIMATES FOR L.S. ITEMS**
Are the Lumpsum provisions made either in the original sanctioned estimate or the revised estimate supported by the detailed sub-estimates, with proper justification for exceeding the sanctioned provisions, if any or for including any new items not covered by the sanctioned estimate?
3. Has it been indicated as to which rates are based on actuals, on tender, and on the current schedule and on the analysis?
4. Does the abstract of cost account for as credit the salvage value of dismantled materials of the existing structure, if any?
5. Does the abstract give apportionment of cost wherever applicable between the concerned Authorities i.e. between the Road and Rail Authorities for approaches to over/under bridges in replacement of level crossings; between Road and Irrigation Authorities where a road requires diversion or raising because of coming of an irrigation project; between the Centre and the State for lengths of bypasses through municipal limits where, as per the extant policy on National Highway links, land for parallel service roads has to be acquired at the State's cost along with the land for the bypass and later on parallel service roads are to be provided by the State at their cost before urbanization is authorized.

121.5/6

6. Is the provision for agency charges of 7½% for work done upto 30th September, 1975, and at 9% for the balance work?
7. Is the provision for work-charged establishment as per the following?

(a) For works upto Rs. 25 lakhs	2%
(b) For works above Rs. 25 lakhs and upto 50 lakhs	1½%
(c) For works above Rs. 50 lakhs	1%

Note : Provision for centage charges in case of completed works, should be as per actuals limited to the permissible percentages.

VI. DETAILS OF MEASUREMENTS

1. Does the estimate give clearly the details of measurements of all the items figuring in the abstract of cost?
2. Do the measurements give separately the details of the work found necessary consequent to heavy erosion by rain, floods etc?

VII. (a) CONTRACT DOCUMENTS

Is the R.E. accompanied with a copy of the contract agreement in full (not piecemeal)?

- (b) In case of items where extra due to any clause in the contract like escalation clause) is incurred, copies of necessary letters etc. justifying in detail for the extra amount on this account.

VIII. ANALYSIS OF RATES

1. Does the estimate give analysis of all the rates which are neither covered by tenders nor by the schedules of rates?
(*Note* : Analysis for supplementary tender rates have to be given)
2. Are there quarry or borrow area charts in support of the leads adopted in the rate analysis?
3. *Fluctuation in rates of materials like steel and cement*
 - (a) Does the R.E. contain the full details regarding the extra amount spent for steel and cement etc including sources and quality of materials, rates of procurement and the need for paying higher rates?
 - (b) Have reasons and supporting data been furnished for changes in quarries of stone aggregate and borrow areas?

IX. DESIGNS

- (i) Whether the bridge or guide bund is being/has been constructed at the site approved by Roads Wing?
- (ii) Whether the changes, if any, in design from those provided in the sanctioned estimate (like changes in span arrangement), change in linear waterway, type and depth of foundations etc) have been got approved from Roads Wing?
- (iii) Whether design assumptions made in the sanctioned estimate have been realised at site?
- (iv) Whether approval of the Ministry or its regional office has been obtained wherever specified in the technical notes accompanying the sanction letters?

X. DRAWINGS

1. Does the estimate contain all the drawings viz., index map, site plan, general arrangement drawing of the bridge/guide bund with supporting drawings or reference to any type drawings being used along with justification for departure, if any.
2. Does these drawings clearly show both the original and revised proposals in case there be any difference.
3. Whether the drawings have been got approved from the regional office wherever suggested in the technical notes?

XI. AUDIT PARAS

Are there any audit objections pending clearance on this work? If so, a brief report may be furnished.

XII. PENDING CLAIMS

If there are any claims pending settlement on this work, a brief report thereof may be furnished.

XIII. DEPARTMENTAL EXECUTION

If any or all the items of the work have been executed departmentally at rates different from sanctioned rates, the rate analysis of all such items may be furnished.

National Highway (Bridge Works)

STATE :

STATEMENT SHOWING EXCESS/SAVINGS AND DEVIATIONS IN COST & QUANTITIES AS COMPARED WITH THE ORIGINAL ESTIMATE IN RESPECT OF CONSTRUCTION OF BRIDGE

IN KM N.H.No. JOB No.

Sl. No.	Items of work	Original sanctioned estimate		Revised Estimate			Savings/Excess due to variation in quantity				
		Qty.	Rate	Amt.	Qty.	Rate	Amt.	Qty. Cols. (6-3)	Rate same as Col. 4	Savings (-) Cols. (9×10) Amount Rs	Excess (+) Cols. (9×10) Amount Rs
1	2	3	4	5	6	7	8	9	10	11	12
I.	As provided in the original sanctioned estimate.										
II.	New and/or deviated items (Note : The work done/to be done by different executing agencies should be shown separately).										
III.	Excess due to difference in cost of procurement and supply of materials like.										
1.	Cement										
2.	Steel										
3.	Other materials										
Total :											
IV.	Centage charges										
(a)	W/C Establishment										
(b)	Contingencies										
(c)	Quality control										
(d)	Agency charges										
Total :											
Savings/Excess due to variation in Rates				Total Savings/Excess		Remarks and justification for deviations from the sanctioned estimates					
Qty same as Col. 6	Rate Cols. (7-4) (-) or (+)	Savings (-) Cols. (13×14) Amount Rs	Excess (+) Cols. (13×14) Amount Rs	Savings (-) Cols. (11+15) Amount Rs	Excess (+) Cols. (12+16) Amount Rs						
13	14	15	16	17	18	19					

121.5.5
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No. NHIII/P/14/77

Dated the 6th July, 1977

Subject : Procedure regarding processing of sanctioning of revised estimates for National Highway works received from the State Governments consequent upon the cancellation of the original contract at the risk and the cost of the original contractor, when the balance work is proposed to be entrusted to another contractor

The matter regarding the processing of the Revised Estimate for National Highway works received from the State Governments, consequent upon the cancellation of the original contract at the risk and the cost of the defaulting contractor, which might finally involve possible Government recoveries from that contractor on the settlement of the disputes in the arbitration/courts, that may

arise out of the breach of the terms and conditions of the contract and the decision of the State Government to have the balance work carried out from another contractor, has been under consideration for sometime past. The question as to whether the elements of the risk and cost (viz. full cost as per the new contract for the balance work and the original contract rates for work done before abandonment by the previous contractor) should be provided for in the Revised estimate has also been considered. It has been decided in consultation with the Integrated Finance Division that as it will not be possible to take these elements into account while examining the Revised estimate, two separate clauses, one (as in Annexure I) for incorporation in the revised sanction letter or in the letter agreeing to the excess consequent to the higher tender for National Highway road or bridge work and the other (as in Annexure II) for incorporation in the Technical note accompanying the revised sanction for a National Highway road or bridge work should be adopted forthwith in respect of all cases where the original contractor having defaulted, the work is proposed to be carried out through another contractor at the risk and the cost of the original contractor as per the terms and conditions of his agreement, so that the financial commitment arising out of the arbitration award/court decision are properly taken care of as and when the same come to be known after the announcement of the arbitration award/court decision in favour of the Government in the normal course.

2. With a view, however, to ensure that proper watch is kept on the recoveries that become due to the Government from the defaulting contractors as a result of the favourable arbitration award/court decision, it has further been decided that all the works sections in the Roads Wing should keep a note of the recoveries to be effected together with the relevant particulars in the "Job Registers" and follow them up by calling for 'Quarterly Reports' from the State Governments regarding the progress of recoveries of the Government dues and by constantly reviewing the position on their receipt, at Chief Engineer's/Director General (Road Development)'s level. All the works sections, in the Roads Wing should accordingly complete the Job registers by keeping notes therein, of the cases where Government recoveries are already due from the contractors and also by keeping these registers upto date for all times in future. The sections should also in all recovery cases immediately address the State Governments for intimating to this Ministry the latest position in respect of each case of recovery. It is needless to emphasise in this connection that the 'Job Registers' with the recovery notes duly recorded therein should invariably be kept upto date, so as to ensure that no recovery case is lost sight of in any circumstances. The sections should also ensure that the aforesaid instructions are meticulously followed and that the recoveries whenever they become due from the contractors are pursued vigorously until the same are effected in toto from the contractor (s) concerned.

Copy to : —

1. PS to DG (RD).
2. All ADG's, CEs/SEs/EEs in the Roads Wing.
3. All Under Secretaries.
4. D.O.I., D.O.II & D.O.III.
5. Works Sections, Roads Wing.

ANNEXURE I

Draft of the para to be incorporated in the revised sanction or in the letter agreeing to the excess consequent to the higher tender for a National Highways Road or bridge work where the original contractor having defaulted the work is proposed to be carried out through another contractor at the risk and cost of the original contractor as per the terms and conditions of his agreement.

The revised technical approval and sanction to the work allowing an excess over the originally sanctioned cost of the work consequent to higher tender is on the understanding and stipulation that the State Government would recover from the defaulting contractor the extra amount so involved as per the terms and conditions of the agreement and of effecting the recovery would credit the amount to the expenditure account of the work-sanctioned in question thus nullifying the corresponding excess. It is imperative that the State Government would try their level best and take all necessary and positive steps to effect the recovery and would pursue the case vigorously upto the end. The State Governments are requested to send us a quarterly report on the progress made on effecting the recovery.

ANNEXURE II

Draft of the comment to be incorporated in the Technical Note to accompany the revised sanction for a National Highway road or bridge work where the original contractor having defaulted the work is proposed to be carried out through another contractor at the risk and cost of the original contractor as per the terms and conditions of his agreement.

Most of the excess is due to the fact that the original contractor having defaulted the work is proposed to be carried out through another contractor at the risk and cost of the original contractor as per the terms and conditions of his agreement. Accordingly, this revised sanction is on the understanding and stipulation that the State Government would try their level best to effect recovery and would pursue the case vigorously upto the end by taking all necessary and possible steps. It is expected and stipulated that after the

recovery, the amount will be credited to the expenditure account of the work-sanction in question thus nullifying the corresponding excess. The State Governments are requested to send us a quarterly report on the progress made on effecting the recovery.

121.5.7

No. NHIII/P/25/78

Dated the 24th May, 1978

To

The Secretary to the Govt. of PWD (State Govts.)

Subject : Submission of Revised Estimates for works on National Highways

I am directed to say that in one of the revised estimate cases submitted to the Union Cabinet for approval, it was noted that the actual expenditure on the project had far exceeded the original sanction and that there was considerable delay in seeking the approval of Government to the Revised Estimate. While taking a serious exception to this state of affairs, they have directed that in future responsibility for such lapses should be fixed in such cases.

2. The need for urgency for submitting promptly and in time for Government approval, the detailed revised Estimates in respect of National Highway works where the cost is likely to exceed the sanctioned amount beyond the permissible limit has been stressed to the State PWDs and State Chief Engineers on a number of occasions in the past. You are already aware that the rules framed by the Government of India under the N.H. Act, 1956 include a clear requirement in this regard as indicated below :—

“When the expenditure upon any original work on National Highways to the detailed estimate of which the Central Government has accorded technical approval and financial sanction exceeds, or is likely at any time to exceed, the amount of such estimate beyond the permissible limit, the executive agency shall forward a revised detailed estimate for such work to the Central Government in such form as the Central Government may require and the Central Govt. may accord technical approval and financial sanction to such estimates subject to any condition it may think fit to impose”.

3. The Codal provisions contained in the CPWD and other codes also clearly lay down that :—
 - (a) any excess expenditure over sanctioned estimate beyond the permissible limit shall require revised sanction which should be applied for as soon as excess is foreseen; and
 - (b) in case there is likely to be some delay due to unavoidable circumstances in the preparation of Revised Estimate, an immediate report of these circumstances should be made to the authority whose sanction will ultimately be required and thereafter a revised estimate submitted to that authority for approval with utmost expedition.
4. All these requirements are already well known to the State PWDS/State Chief Engineers and have been brought to their notice on a number of occasions *vide* this Ministry's letters No. B-18 (2)/67, dated 23.2.1972, B-30 (54)/73, dated 6.2.1974, B-30 (54)/76, dt. 13.8.1976 and B-30 (54)/77 dated 30.5.1977. In addition, this matter has also been discussed at almost all the meetings of the State Chief Engineers as would be clear from the minutes of the meetings held at Bhubaneswar in May, 1969, Darjeeling, 1970, Delhi, 1970, Cochin, 1973, Delhi, 1974, Chandigarh, 1975, Hyderabad, 1976 and Calcutta, 1977. The matter has also been raised at the meetings of the Transport Development Council and Standing Committee on Roads of the Transport Development Council. The requirement of submitting the revised estimates in time and quickly has also been brought to the notice of the State Governments almost every year while making annual final allotments for National Highway (original) Works.
5. Notwithstanding all these continued measures and persistent efforts, both at the official and personal levels, the position has not improved in the desired manner and even now there still continues to be a considerable time lag in the submission of Revised Estimates of National Highways Works while in some cases, Revised Estimates have not been submitted much against the instructions on the subject. Also, in many cases expenditures over and above the limit continue to be incurred. The result of all this is, that, while on the one hand the Codal formalities are not being taken care of, on the other hand, it is creating problems for Government of India in providing funds for such works beyond sanctioned costs over and above the permissible limits, as strictly speaking, no such funds can be allotted without the sanction of the Revised Estimates by the competent authority. Any payment in such cases may not at all be possible now in view of the recent departmentalisation of accounts.
6. It is, therefore, reiterated that suitable corrective measures may be taken by all concerned to ensure that all projects where the cost has exceeded the sanctioned amount beyond the permissible limit or it likely to so exceed, are looked into immediately and steps taken without delay to submit properly formulated Revised Estimates with full justification wherever this has not been done so far. In cases