

**Office of the controller of Defence Accounts,**  
**Udayan Vihar, Narangi, Guwahati – 781171.**

No.E//ARMES/2014-15/Vol-VI

Dated : 18/05/2015

To

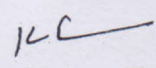
✓  
The All the AO GEs/AGEs/CCEs/PMs (Army & Air Force)

C/O 99 APO

Subject : Finalisation of Appropriation Accounts (Defence Services) - Review of works Expenditure : 2014-15

1. A copy of CGDA, Delhi letter No. 18079/AT-X/ARWE/2014-15 dated 20<sup>th</sup> April 2015 on the above subject is forwarded herewith for your further necessary action please.
2. The requisite report (i.e Annual Review of MES works expenditures - ARMES) for the year 2014-15 may please be submitted to this Office latest by 15<sup>th</sup> June 2015 positively. If there is any change in the Statement 'F' Para 18 (Licence fees, Rent & Allied charges) between the furnishing date and 30<sup>th</sup> June 2015, the same may please be sent to this Office through FAX/e-mail so as to reflect in the report to CGDA, otherwise the report may please be sent in time without fail.
3. The matter may please be accorded "TOP PRIORTIY".

Encls : As above.

  
( K Sinha ) IDAS  
Asstt Controller

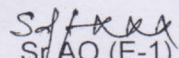
Copy to :-

The CGDA,  
Ulan Batar Road,  
Palam, Delhi Cantt – 110010.

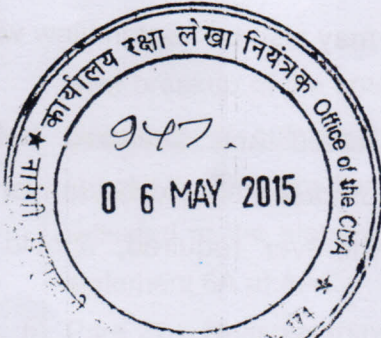
- for information w.r.t. his letter No. 18079/AT-X/ARWE/2014-15 dated 20<sup>th</sup> April 2015.

The Officer-in-charge,  
AN-1A (Local)  
CDA, Guwahati

- for information w.r.t. his DAK Diary bearing No.947 dated 06/05/2015 and with a request to struck off their Diary No. 947 dated 06/05/2015 please.

  
S/AO (E-1)





**IMPORTANT CIRCULAR**  
No. 18079/AT-X/ARWE/2014-15  
Office of the CGDA,  
Ulan Batar Road,  
Palam, Delhi Cantt-10  
Dated: 20<sup>th</sup> April 2015

To  
Sh.Pramod Kumar, IDAS  
CDA  
O/o the CDA Guwahati.

**Subject:** Finalisation of Appropriation Accounts (Defence Services) -  
Review of Works Expenditure-2014-15.

**Reference:** This HQ office important circular No. 18079/AT-X/ARWE/2013-14 dated 22<sup>nd</sup> April 2014.

All the PCsDA/CsDA are aware that Draft material of Section IV- Review of Works Expenditure for the year 2014-15 is required to be submitted to DGADS by 4<sup>th</sup> September 2015 (subject to any change in date by MOD) for incorporation in Appropriation Accounts (Defence Services).

2. PCsDA/CsDA are therefore requested to arrange to furnish the various statements together with its supplementary details connected with the ARWE for the year 2014-15, so as to reach HQ office by 10<sup>th</sup> July 2015 positively for timely compilation/consolidation of the ARWE and onward submission to DGADS by due date as its non-adherence may lead to delay in placement of Appropriation Accounts in the Parliament.

3. Notwithstanding the fact that Pr.Controllers/Controllers have been requested in the past to go through the observations raised by this Hqrs. office on the reports submitted in the earlier years and ensure that the same are not repeated, it was observed that Reports for 2013-14 received from Controller's offices were not free from deficiencies. The short comings noticed are listed in the enclosed **Annexure**. It may therefore be ensured that such errors and omissions are avoided in the Report of the year 2014-15, to enable this HQrs office to finalize the Report within the stipulated time schedule.



4. Further, it is requested that following points may also be kept in view while preparing the Report :-

- a) Each statement should be critically reviewed and analysed before submission and detailed comments/detail of cases should be furnished. Age wise analysis of the statements, wherever required, should be enclosed with the report.
- b) The figures shown in ARWE should be duly reconciled with compiled actual. The closing balance as shown in ARWE Report for the year 2013-14 must tally with the opening balance of ARWE Report of the year 2014-15.
- c) In Para 12 of the report, only Budget and expenditure under works Head (Minor Head / Sub Head as applicable) may be taken into account. Budget and Expenditure (under Revenue and Capital) on works of NCC, ECHS, RR and Joint Staff may also be included under the respective heads of account. The details of allotment and expenditure incurred on DGMAP works (Army, Navy and Air Force) should be given separately under Para 12 of the report.
- d) In Para 15 (A) Part I & 15 (B) Part II, detail of the cases in respect of amount shown outstanding against each category may be indicated in the report. Specific reason for delay in obtaining admin approval and action taken in this regard may also be indicated.
- e) In Para 16, complete details of all operational work (OP/Task No/Admin approval wise) carried out during the year with expenditure may be indicated in the report.
- f) In Para 17, Age wise analysis in respect of loss statement awaiting sanction may please be indicated interalia action taken for regularization of outstanding cases.
- g) Statement 'F' Para 18 should be furnished indicating the recoveries of Licence Fee, Rent & Allied charges in respect of Rent bills issued upto 28<sup>th</sup> Feb 2015 and position of outstanding amount as on 30<sup>th</sup> June 2015. Action taken to liquidate outstanding Licence Fee and Allied charges, Year



wise breakup of the amount outstanding and specific reasons for delay in clearance of outstanding amount under various categories should be indicated. The position of outstanding Licence Fee & allied charges reflected in the statement 'F' Para 18 ARWE should be reconciled with statement 6A of AAC.

- h) Para 22 – Reasons may be indicated wherein maintenance of accounts in MES Divisions/Engineer Parks is not found satisfactory.
  - i) Para 23-Statement 'G' – Percentage may be worked out separately for SSR 1996, 2004 & 2010.
  - j) Any form of abbreviation used in the report must be supported with full form of the abbreviation.
  - k) Mistake of Arithmetical calculations in the report/statements may be avoided.
5. Since the information related to Annual Review is collected only once in a year and there is no follow up Report during the year, the necessary follow up reports may be called for from the AOs/AOs GE to update information specifically in regard to outstanding Licence Fee & allied charges, Losses, Barrack damages etc. PCsDA/CsDA are requested to monitor the major cases reported in Annual Review and apprise the HQ Office about the action taken and outcome thereof.
6. No change in the reported figures would be accepted after the Report is rendered to HQrs office. Hence, it is requested that utmost care may be taken while rendering such an important report.

**Please acknowledge receipt.**

R K Karna  
(R K Karna)  
Unit. CGDA



## ANNEXURE

### 1. Para 12

- i. Figures of expenditure did not tally with compiled actual.
- ii. Budget and expenditure (under Revenue and Capital) on works of NCC, ECHS, RR and joint staff were not given.
- iii. Details of allotment and expenditure incurred on DGMAP (Army, Navy and Air Force) were not given separately.

### 2. Para 13 (Part I and II)

- i. Column of the statement left blank.
- ii. Specific reasons for variation for the actual expenditure over original allotment not given.
- iii. Details of Non Budgeted works costing Rs. 10 & above were not given.

### 3. Para 14

- i. Details of variation over 10% between original cost and actual final cost in r/o work costing Rs 25 lakhs and above and reasons for variation was not indicated.
- ii. All columns were not filled.

### 4. Para 15 (A) Part I

- i. Action taken to reduce the closing balance on account of want of Admin Approval & excess over Admin Approval were not indicated.
- ii. Contract wise details of the amount outstanding as on 31.03.2014 under each category not indicated.

### 5. Para 15 (B) Part II

- i. Detailed analysis of statement was not enclosed.
- ii. All columns were not filled.
- iii. Contract wise details of the amount outstanding as on 31.03.2014 under each category not indicated.

### 6. Para 16

- i. Executing Agency viz MES or Engineer Regt was not indicated.
- ii. Complete details of each operation work with Allotment/expenditure carried out during 2013-14 was not given.



7. **Para 17**

- i. Efforts made to clear the outstanding amount were not indicated.
- ii. Age wise analysis was not shown.

8. **Para 18**

- i. Statement not found enclosed with the report.
- ii. Year wise break up of the amount outstanding and action taken to liquidate outstanding Licence Fee and Allied Charges under various categories was not given.
- iii. Reasons for outstanding amount were not indicated.

9. **Para 19**

- i. Efforts made to clear the outstanding amount were not indicated.
- ii. Age wise analysis was not shown.
- iii. Reasons for the outstanding were not given.

10. **Para 20**

- i. Variation in total expenditure & totaling mistakes were noticed.
- ii. Percentage of expenditure for each quarter was not worked out correctly.

11. **Para 21**

- i. Reasons for ex-post-facto sanction after completion of work were not given.
- ii. Reasons for grant of extension of time by Engineer were not given in most of the cases. Many of the reasons given by the engineer did not prima-facie justifying grant of extension.
- iii. Reasons for non submission of contract agreement within stipulated period to Controller for scrutiny not indicated.
- iv. Reasons for outstanding amount and action taken to liquidate the amount outstanding on account of overpayment/ short or non recovered from contractor were not indicated.

12. **Para 21 (a), (b), (c), (d)**

- i. Reasons for extension of contract period were not given in support of the statement.
- ii. Analysis of statement was not enclosed.



13. **Para 22**

- i. Various columns of the statement were left blank/did not fill up properly.
- ii. Reason for not carrying stock verification was not been mentioned.

14. **Para 23**

- i. Percentage was not worked out separately for SSR 1996, 2004 & 2010.

15. **Para 24**

- i. Detail of Deposit works under taken by MES were not given.