

SPEED POST

No.E/I/ARMES/2013-14

O/O the CDA Guwahati

Udayan Vihar, Narangi,

Guwahati-781171

Dated- 08/05/2014

To,

All AO GEs/AGEs/AAO BSOs

E-II & E-III/C (M.O. Local)

Subject: Finalisation of Appropriation Accounts(Defence Services)- Review of Works Expenditure 2013-14

Reference: HQrs letter No.18079/AT-X/ARWE/2013-14 dated-22-04-2014

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HQrs letter cited under reference on the above subject is forwarded herewith for perusal and necessary action please.

HQrs office in their above cited letter has intimated that draft material of section IV- Review of Works Expenditure for the year 2013-14 is required to be submitted to DGADS by 29th August 2014 for incorporation in the Appropriation Accounts (Defence Services). Accordingly HQrs office has requested all PCsDA/CsDA to furnish the various Statements together with supplementary details connected with the subject report by 10th July 2014.

It has also been intimated by HQrs office that various shortcomings has been noticed/ observed in the previous years report i.e. 2012-13 which are enlisted in the Annexure enclosed with the HQrs ibid letter. The shortcomings as well as point raised in para 4 of the HQrs ibid letter may please be looked into while preparing and furnishing the reports on ARWE 2013-14 and ensure such mistakes are not repeated.

You are therefore, requested to send the report on ARWE 2013-14 by **name to the undersigned** duly complying all the requirements as enumerated above and in the HQrs letter **so as to reach this office positively by 16-06-2014.**

Further, to monitor the follow up action taken by AOGE/AOAGE as suggested in para 5 of the HQrs ibid letter, a quarterly follow up report specifically in regard to **outstanding Licence Fee & allied charges, Losses, Barrack Damages, Para 34, 35 and 36 of DWP is introduced and is requested to furnish the same, so that it is received by 5th of the following month of QE.**

Instances have come to notice during vetting of ARWE Report for last year that some Offices proposed changes in the figures after rendition of report which has been viewed seriously. Hence, **it is requested to take utmost care while rendering this report to avoid such recurrence.**

Enclos: Copies of HQrs letter.

Copy to,


The Officer in Charge,
EDP Centre (Local)

for uploading on CDA Guwahati web.



(N.DAS)

Dy CDA


(P Paul)

E/I



IMPORTANT CIRCULAR
No. 18079/AT-X/ARWE/2013-14
Office of the CGDA,
Ulan Batar Road,
Palam, Delhi Cantt-10
Dated: 22nd April 2014

To

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

Subject: Finalisation of Appropriation Accounts (Defence Services) -
Review of Works Expenditure-2013-14.

Reference: This HQ office important circular No. 18079/AT-X/ARWE/2012-13 dated 18th April 2013.

All the PCsDA/CsDA are aware that Draft material of Section IV- Review of Works Expenditure for the year 2013-14 is required to be submitted to DGADS by 29th August 2014(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 2013-14, so as to reach HQ office by 10th July 2014 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 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 2012-13 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 2013-14, to enable this HQ's 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 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 2012-13 must tally with the opening balance of ARWE Report of the year 2013-14.
- 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 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 28th Feb 2014 and position of outstanding amount as on 30th June 2014. Action taken to liquidate outstanding Licence Fee and Allied charges, Year

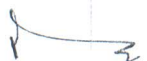
wise breakup of the amount outstanding and specific reasons for delay in clearance of outstanding amount should be indicated. The position of outstanding Licence Fee & allied charges reflected in the statement 'F' Para 18 ARWE should be reconciled with statement 6A of AAC.

h) Para 23-Statement 'G' – Percentage may be worked out separately for SSR 1996, 2004 & 2010.

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, Para 34, 35 and 36 of DWP-2007 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. Instances were come to notice during the vetting of ARWE Report for the last year that some of the Controller offices proposed changes in the figures of their report, after having objected by DGADS, which has been viewed seriously. Hence, it is requested that utmost care may be taken while rendering such an important report to avoid such recurrence.

Please acknowledge receipt.


(Mohinder Singh)
Joint. CGDA (Audit)

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. Detail 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 31.03.2013 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 31.03.2013 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 2012-13 was not given.

7. **Para 17**

- i. Efforts made to clear the outstanding amount were not indicated.
- ii. Age wise analysis was not shown
- iii. Totaling mistakes.
- iv. Consequent on transfer in/out of GE from the audit jurisdiction the outstanding amount has not been reflected /accounted for in the statement.

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 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. Totaling mistakes.
- iv. 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 21 (e)

- i. Age analysis of the statement was not given.
- ii. Arithmetic calculations were not correct.
- iii. Opening balance was not tally with last year closing balances.
- iv. Consequent on transfer in/out of GE from the audit jurisdiction the outstanding amount has not been reflected /accounted for in the statement.

14. Para 22

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

15. Para 23

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

16 Para 24

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