REMINDER

Principal Controller of Defence Accounts (Western Command),
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Dated:- 15/04/2021

To
All AOGEs
(Under PCDA WC)

Sub.: Annual Review of works Expenditure (ARWE 2020-21).
Ref.: This office letter of even no. dated 31.03.2021.

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In continuation to this office letter cited above, a copy of instructions received from HQrs office vide letter no.18079/works/ARWE/2020-21 dated 09/04/2021 is enclosed herewith. The instructions may be gone through carefully and errors/omissions may be avoided in the report.

It is further intimated that the report may be submitted so as to reach this office latest by 10th of May 2021 positively. Report may be forwarded through E-mail as well as on E-Suchna Portal by due date i.e. 10/05/2021.

Please accord priority.

GO(E) has seen.

Enc.: As above.

[Signature]
AO (E)
No. 18079/Works/ARWE/2020-21 Dated: 6th April 2021

IMPORTANT CIRCULAR

To

All Regional PCsDA/CsDA/CDA(IDS)

Subject: Finalisation of Appropriation Accounts (Defence Services) - Review of Works Expenditure-2020-21.

It is stated that draft material pertaining to the Report of Works Expenditure for the year 2020-21 is required to be submitted to MOD/DGA(DS) by August 2021 for incorporation in Appropriation Accounts (Defence Services).

2. PCsDA/CsDA are therefore requested to furnish the various statements together with supplementary details connected with the ARWE for the FY 2020-21, so as to reach HQ office by 11th June 2021 positively for timely compilation/consolidation of the ARWE and onward submission to MOD/DGADS by due date. Its non-adherence may lead to delay in placement of Appropriation Accounts in Parliament. Details in respect of Para 18 (Rent & Allied charges) may be submitted in 1st week of July 2021.

3. PCsDA/CsDA have been requested in the past to go through the observations raised by this HQrs. office on the reports submitted in earlier years and ensure that the same are not repeated. Despite this, it was observed that Reports for FY 2019-20 submitted by PCsDA/CsDA offices had deficiencies. The commonly observed shortcomings noticed are listed in enclosed Annexure ‘A’. It may be ensured that such errors and omissions are avoided in the Report for FY 2020-21, to enable this HQrs office to finalize the Report within the stipulated time schedule.
4. The following points may also be kept in view while preparing the Report:

a. Each statement should be critically reviewed and analyzed before submission and detailed comments/detail of cases should be furnished. Age analysis of the statements, wherever required, should be enclosed with the report.

b. The figures shown in ARWE should be duly reconciled with compiled actuals. The closing balance as shown in ARWE Report for FY 2019-20 must tally with the opening balance of ARWE Report for FY 2020-21.

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, details of 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 Works (OP/Task No./Admin. Approval-wise) carried out during the year, with expenditure, may be indicated in the report.

f. In Para 17, age analysis in respect of Loss Statements awaiting sanction may please be indicated inter-alia mentioning 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 February 2021 and position of outstanding amount as on 30th June 2021. 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 amounts under various categories should be indicated. The position of outstanding Licence Fee & Allied charges reflected in the statement ‘F’ Para 18 of ARWE should be reconciled with Statement 6A of AAC.

h. Para 22 - Reasons may be indicated where 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 2004 & 2010.

j. Abbreviations used in the report must be supported with full form of the abbreviation.
k. Errors in arithmetical calculations in the report/statements are to be avoided.

5. Information related to Annual Review of Works Expenditure is collected only once in a year. Therefore, the necessary follow up reports may be called for from the AOs/AAOs 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 HQ Office about the action taken and outcome thereof.

Please acknowledge receipt.

Enclosure(s): One (Annexure ‘A’)

(Daleep Kumar Sabni)
Sr. Accounts Officer(Army)
ANNEXURE - "A"

Common shortcomings observed

1. **Para 13 (Part I and II)**
   i. All columns were not filled.
   ii. Specific reasons for variation of actual expenditure over original allotment not given.
   iii. Details of Non Budgeted works costing Rs. 10 Lakh & above were not given.

2. **Para 14**
   i. Details of variation over 10% between original cost and actual final cost in r/o works costing Rs 25 lakhs and above and reasons for variation were not indicated.
   ii. All columns were not filled.

3. **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 31.03.2020 under each category not indicated.

4. **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 31.03.2020 under each category not indicated.

5. **Para 16**
   i. Executing Agency viz MES or Engineer Regt. was not indicated.
   ii. Complete details of each Operational Work with Allotment/expenditure carried out during 2019-20 were not given.

6. **Para 17**
   i. Efforts made to clear the outstanding amount were not indicated.
   ii. Age analysis was not shown.
7. **Para 18**
   i. Year-wise breakup of amount outstanding and action taken to liquidate outstanding Licence Fee and Allied Charges under various categories was not given.
   ii. Reasons for outstanding amount were not indicated.

8. **Para 19**
   i. Efforts made to clear the outstanding amount were not indicated.
   ii. Age analysis was not shown.
   iii. Reasons for the outstanding were not given.

9. **Para 20**
   i. Variation in total expenditure & totaling mistakes were noticed.
   ii. Percentage of expenditure for each quarter was not worked out correctly.

10. **Para 21(e)**
    i. 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.

11. **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.

12. **Para 22**
    i. Various columns of the statement were left blank or were not filled up properly.
    ii. Reason for not carrying out stock verification was not mentioned.

13. **Para 23**
    i. Percentage was not worked out separately for SSR 2004 & 2010.

14. **Para 24**
i. Details of Deposit Works undertaken by MES were not given.