Reminder-1

No. I/II/ARWE/2019-20

MOST IMPORTANT CIRCULAR

Dated: 24/04/2020

To:
All AOGs (PCDA WC)

Sub: Annual Review of works Expenditure (ARWE 2019-20)
Ref: This office letter of even no. dated 07.04.2020.

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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/2019-20 dated 21.04.2020 are 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 2020 positively. Report may be forwarded through E-mail as well as on E-Suchna platform by due date i.e. 10.05.2020.

Please accord priority.

GIO(C) has seen.

(SUNIL RAINA)
SAO (E)

Enc: as above
Date: 21/04/2020

IMPORTANT CIRCULAR

All Regional PCsDA/CsDA (IDS).


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It is stated that draft material pertaining to the Report under Expenditure for 2019-20 is required to be submitted to MOD/DGADS by August 2020 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 FY 2019-20, so as to reach HQrs office by 12th June 2020 positively, for timely compilation/consolidation of the ARWE and onward submission to MOD/DGADS by due date as 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 by 1st week of July 2020.

3. PCsDA/CsDA had been requested in the past to go through the observations raised by this HQ office on the reports submitted in the earlier years and ensure that the same are not repeated. Despite this, it was observed that Reports for FY 2018-19 submitted by PCsDA/CsDA offices had deficiencies. The commonly observed short comings are listed in the enclosed Annexure A. It may therefore be ensured that such deficiencies are avoided in the Report for FY 2019-20, to enable this HQ 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 carefully reviewed and analyzed before submission and detailed comments/details 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 actual. The closing balance as shown in the ARWE Report for FY 2018-19 must tally with the opening balance of ARWE Report of FY 2019-20.
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 mentioned separately under Para 12 of the report.

d) In Para 15 (A) Part I 15 (B) Part II, details of cases in respect of amounts shown as 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 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 Statement awaiting sanction may please be indicated, inter-alia 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 2020 and position of outstanding amount as on 30th June 2020. Action taken to liquidate outstanding Licence Fee and allied charges, year wise breakup of the amounts outstanding and specific reasons for delay in clearance of outstanding amount under various categories should be indicated. The position of outstanding Licence Fee and 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 for instances where maintenance of accounts in MES Division/Engineer Parks is not found satisfactory.

i) Para 23 – Statement “G”- Percentages may be worked out separately for SSR 2004 & 2010.

j) Abbreviations used in Report must be supported with full form of such abbreviations.

k) Errors in arithmetical calculations in the report/statements may be avoided.

5. Information related to the subject 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 for updating information specially in regard to outstanding Licence Fee & allied charges, Losses, Barrack damages etc. PCsDA/CsDA are requested to monitor the major cases reported in the Annual Review and apprise HQ office about the action taken and outcome thereof.

This issues with the approval of Jt. CGDA (Army)

Please acknowledge receipt.

Encl.: One (Annexure-“A”)

Richa Gupta
Dy. CGDA (Army)

1. Para 13 (Part I and II)
   i) All columns were not filled.
   ii) Specific reasons for variation for the actual expenditure over original allotment not given.
   iii) Details of Non Budgeted work 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 work costing Rs. 25 lakhs and above and reasons for variation was 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 Admn Approval were not indicated.
   ii) Contract wise details of the amount outstanding as on 31.03.2019 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 31.03.2019 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 2018-19 was 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

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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/did not fill up properly.
   
   ii) Reasons for not carrying 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 under taken by MES were not given.