



कार्यालय रक्षा लेखा नियंत्रक

Office of the Controller of Defence Accounts

नं: 1 स्टाफ रोड, सिकंदराबाद 500 009::No.1 Staff Road, Secunderabad – 500 009

(टेलीफोन/Telephones: 040-27843385/27847957/27841676 फ़ैक्स/FAX : 040-27817275/27810499/27816562)

No. E-1/T-1/ARWES REP/15-16

Dated: 28 /04/2016

To

All AO/AOs GE SECUNDERABAD/VISAKHAPATNAM

AO DGNP (V), AO CCE(R&D)

AAO GE EDDUMAILARAM/AGE(I) SURYALANKA

Sub:- Annual Review of Works Expenditure for the Year 2015-16 and its submission by 20.05.2016.

A set of proforma for rendition of ARWES Report for the year 2015-16 is placed in CDA Web site cdasecbad.ap.nic.in and also a copy is forwarded to nic mail-id. If not received, the same may be obtained from this office to your personal mail-id and downloaded at your end.

The balances reflected outstanding as on 31.03.15 may please be taken into account while arriving at closing balances as on 31.03.16. Please note that the figures shown in the report/statement are controlled figures which have been taken for consideration and reflected in the consolidated report forwarded to Head Quarter Office and the same cannot be changed. The figures shown in ARWES should be duly reconciled with compiled actual. The closing balance as shown in ARWES Report for the year 2014-15 must tally with the opening balance of ARWES Report for the year 2015-16. Please note that the figures shown in the report/statement are controlled figures which have been taken for consideration and reflected in the consolidated report forwarded to Head Quarter Office and the same cannot be changed.

2. It may please be ensured that the above report in the prescribed proforma duly completed is sent in time so as to reach this office on or before 20.05.2016 to enable this office to consolidate the report and forward the same to CGDA, New Delhi within prescribed time. The time limit is to be strictly adhered to for timely compilation/consolidation of the ARWES and onward submission to MOD/DGADS by due date as its non-adherence may lead to delay in placement of Appropriation Accounts in the Parliament.

3. Statement 'H' in duplicate may, however, be forwarded to Internal Audit Section (FA Section) of this office by 31.05.2016.

4. While completing the proforma, the instructions of CGDA circulated vide this office important circular of even number dated 24/05/2001, 20/06/2001, 06/06/2002 and 30/05/2003 may be kept in view and compiled with. The details mentioned below may also be furnished in respect of the under mentioned statements. Please ensure that each statement should be critically reviewed and analysed before submission and detailed comments/detail of cases should be furnished. Age wise analysis of the statement, wherever required, should be enclosed with the report. The figures shown in ARWES should be duly reconciled with compiled actuals.

5. Para-13(Part-I and II): All column of the statements to be filled up and specific reasons for variation for the actual expenditure over original allotment to be given.

6. Para -14 : 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 to be indicated and all column to be filled.

I. STATEMENT 'C' PART I & II – Para 15a & b:Non compliance of basic rules raid down in Defence Works Procedure:

Expenditure placed under objection in respect of works under Defence Works Procedure, non-compliance of basic rules (want of Admin Approval, year wise breakup of the closing balances) may please be indicated. Number of works with amount of such cases which were commenced without prior sanction of the Competent Authority and also the reasons for commencing the work may please be brought out clearly in this statement. Additional proforma has been added for the cases under statement C Para 15(a) and 15(b) to indicate the cases reported under the same parts to furnish the cases Contract Agreement wise which may invariably be furnished. In para 15(A) Part I & 15(B) Part-II, detail of the cases in r/o 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.

Detailed supporting statements and necessary enclosures in r/o amount outstanding as on 01-04-15 and amount objected during 2015-16 and amounts settled during 2015-16 duly bifurcating the settled objections pertaining to the previous years and settled objections to the current year to be shown to correctly arrive at the outstanding amounts/objections as on 31.03.2016 along with necessary annexure CA Wise, amount wise, remarks wise for Want of the Admin Approval, Excess over Admin approval and

excess over allotment of funds with full details of the amounts objected during 2015-16 for the above CA wise break up, separately for Statement C Part-I Para 15a & Part-ii Para 15(b). Contract wise details of the amount outstanding as on 31.03.2016 under each category to be submitted.

I (b): In Para 12 of the report, only Budget and expenditure under works head (Minor head/sub head as applicable) may be taken into account. Budgeted and expenditure (Under Revenue and capital) on works of NCC, ECHS, RR and Joint Staff may be 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.

II (a) STATEMENT ON LOSSES(PARA 17)

Age-wise analysis in respect of LOSS STATEMENT AWAITING SANCTION may please be indicated interalia action taken for REGULARIZATION of outstanding cases

II(b): Statement 'F' Para 18 should be furnished indicating the recoveries of Licence Fee, Rent & Allied charges in r/o Rent Bills issued up to 29th February 2016 and position of outstanding amount as on 30th June 2016. 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.

II (b). STATEMENT OF BARRACK DAMAGES (PARA 19)

The main reasons for outstanding amount on account of non-recovery of barrack damages at the end of 31/03/16 as well as irrecoverable amount, if any, may please be intimated duly indicating the efforts made to clear the outstanding amount supported by Age-wise analysis report and reasons for the outstanding to be given invariably.

III. The details of allotment and expenditure incurred on DGMAP Works should be given separately under para 12 of the report.

IV. Statement of rent and allied charges year-wise and category wise breakup of the amount together with the main reasons for non-recovery of rent and allied charges in respect of bills issued upto 31/03/16 and the amounts which have become irrecoverable with the reasons thereof and the

action taken to write off under delegated powers may also be intimated. Action taken early recovery of the outstanding balance amount to be intimated. In r/o Para 20 please ensure that there should be no variation in total expenditure and totaling mistakes to be avoided and In r/o Para 21 the following points to be observed:

- i. Reasons for ex-post -facto sanction after completion of work to be given and reasons for grant of extension of time by Engineer were not given in most of the cases. Many of other reasons given by the engineer did not prima-facie justifying the grant of extension, and this aspect to be critically reviewed. Reasons for non-submission of contract agreement within stipulated period to controller for scrutiny to be indicated and necessary action taken to liquidate the amount outstanding on account of overpayment/short or non-recovered from contractor to be indicated.
- ii. In r/o Para 21(a), (b),(C),(d): Reasons for extension of contract period, to be given in support of the statement and analysis of statement to be enclosed.

7.(a) With regard to outstanding over payments/short recoveries from contractors reported under Para 21(e) of the report, full details of each case outstanding over Rs.1 lakh may please be furnished. Your TE Demands as intimated by M.O plus MES Advances outstanding as on 31/03/16 should tally with figures shown in column 7 of the statement. Action taken and recovery thereof in r/o above outstanding demands may please be intimated. Age analysis to the statement to be enclosed and ensure that Arithmetic calculation are correct and opening balances to be tallied with closing balances of the last year and it is further seen that consequent on transfer in/out of the GE from the audit jurisdiction the outstanding amount has not been reflected/accounted for in the statement.

(b) While forwarding statement of para 21(e), the outstanding amount against TE Demands and MES Advances may please be shown separately supported by a statement containing details of the cases duly intimating the present status of each case including Arbitration/ Court cases.

8.Statement H **Para 22(On quantitative systems of stores accounts)** – Reasons may be indicated wherein maintenance of accounts in MES Divisions/Engineer Parks is not found satisfactory and detailed wise cases to be shown in r/o Statement D-Para 21(a) to (d) Irregularities in Contract and all columns of

9.**Para 23 –Statement 'G' "** Percentage may be worked out separately for SSR 2004 & 2010 and position regarding number of cases of SSR 2004 and 2010 to be intimated.

10. The following information may also be furnished in separate statements.

(a) Contract agreements not submitted for scrutiny to MO within the stipulated period but RARs paid interalia furnishing the number of RARs paid during the stipulated period before submission of CA and number of RARs paid beyond the date of submission of CA with your specific reasons on such payments.

(b) Cases where variation between allotment of funds and actual expenditure exceeds 15% and covering sanction of the CFA has not been accorded.

(c) It may please be ensured that specific reasons for grant of extension of time are obtained from the executive and reflected as such in the relevant statement for para 21(b). The executive may be advised not to give stereo type reasons such as circumstances beyond the control of the contractor etc.,

(d) It may please be ensured that Break-up/ case-wise details reasons in support of factual figures/ information reflected in the statements of report are invariably furnished as enclosures to the respective statements.

11. It may please be ensured that in respect of outstanding items continuously reflected in ARWES report for more than a year in the respective statements in respect of your unit/ formation requires to be supported by detailed reasons for long outstanding and the stage at which the case presently stands and remarks of action to be taken for its clearance.

12. **The following deficiencies were noticed while preparing consolidated report:**

(a) Non-indication of efforts made to clear the outstanding amount under Para 17 (Loss Statement awaiting sanction), Para 19 (Outstanding Barrack Damages) and Para 21 (e) [Over payments/ short or non-recoveries from the contractors].

(b) Non-indication of action taken to liquidate outstanding licence fee and allied charges in Statement 'F' – Para 18. Year-wise break up of the amount outstanding was not given on the statement. Concerted efforts may be made to minimize the amount outstanding.

(c) Please ensure that amounts indicated in the statements are rounded off to the nearest rupee.

13. Please ensure that all columns in the statements are completed with adequate data/ information in all respects as it was observed that some of the AO/AOs GE have not submitted the statements/ furnished details while rendering ARWES Report. Incomplete statements will be viewed seriously.

14. While forwarding the Report, the following aspects may be kept in view:

(a) Each statement should be critically reviewed before submission with its analysis.

(b) Closing balances as shown in the Annual Review Report for the year 2014-15 must tally with the opening balances of 2015-16.

(c) In case the proforma does not pertain to your formation the same may be enclosed indicating NIL reports.

(d) Information may be called for from executive authorities wherever necessary and advance date may be fixed at your end so as to consolidate report.

(e) The cases which have already been pointed out by this stage for inclusion in ARWES Reports may be included without fail.

(f) It may also be ensured that the position of allotment of funds vis-à-vis expenditure is tallied with printed compilations & MERs upto March-Supplementary -I) 2015 (March Final).

(g) **Abbreviation used in the report must be SUPPORTED WITH FULL FORM OF THE ABBREVIATION.**

(h) **Mistake of Arithmetical calculation in the report/statements to be avoided.**

15. It may strictly be ensured that the data furnished is duly supported with the documents/registers available at your end as any information regarding the report submitted should be furnished to this office as and when sought.

16. **As No change in the reported figures would be accepted after the Report is rendered to HQrs Office, it is requested that UTMOST CARE MAY BE TAKEN WHILE RENDERING SUCH AN IMPORTANT REPORT.**

17. As the Annual review is collected only once in a year and there is no follow up Report during the year, it is requested that necessary follow up reports may be forwarded to Main office to update information specifically in regard to outstanding License Fee & Allied charges, Losses, Barrack damages etc and detailed follow up report in r/o major cases reported in Annual Review to apprise the HQ office about the action taken and outcome thereof. It is requested to strictly adhere to the above and necessary follow-ups reports at regular intervals to be submitted on Top priority.

18.G.O.(E) has seen.

19. The receipt of this circular may please be acknowledged.

Encl: -As above.


Sr. Accounts Officer (E)

Copy to:

1. All AAOs BSO
2. AAOs GE (Doing Revenue Work)
Proforma of statement 'F' Para-18 and statement under para 19 **regarding outstanding licence fee and allied charges as on 30-06-16** (Bills) issued upto 29-02-16 and Barrack Damages respectively are forwarded herewith for necessary action. Please ensure that all columns in the proforma are duly completed with full details of year-wise breakup of outstanding amounts, the amounts irrecoverable, if any, and reasons thereof and steps taken and proposed to be taken for recovery of outstanding amounts are furnished through your RAO (MES) on or before 02.07.2016.
3. RAO (MES),
Secunderabad.
4. RAO (MES),
Visakhapatnam.

The reports submitted by the AAOs GE doing revenue work may please be verified and reconciled with the report which are being submitted by your office to Internal Audit Section of this office and forwarded to 'E' Section by 02.07.2016.


Sr. Accounts Officer (E)

CONTROLLER OF DEFENCE ACCOUNTS, SECUNDERABAD

STATEMENT – "A" – PART -I - PARA 13

Statement showing variations of over 50% between the Original Allotment and actual expenditure in respect of works costing Rs.25 lakhs and above carried out during the year 2015-16

Description of Works	Actual Expenditure	Variation	Percentage	Reasons for variations

SR.ACCOUNTS OFFICER

GE

CONTROLLER OF DEFENCE ACCOUNTS, SECUNDERABAD

STATEMENT - "A" - PART -II - PARA -13

Statement showing the details of Non-Budgeted works costing Rs.10 lakhs and above.

S.No.	Description of Work	Original Allotment	Estimated Cost	Actual Expenditure	Variation	Reasons for variation
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SAO

GE

CONTROLLER OF DEFENCE ACCOUNTS, SECUNDERABAD
STATEMENT – "B" PARA 14

**Statement showing variations of over 10% of the Original Estimates
and actual final cost in respect of works costing Rs.25 lakhs
and above completed during the 2015-16**

S.No.	Description of Work	Original Estimates	Final Cost	Variation	Reasons for Variation

SAO

GE

CONTROLLER OF DEFENCE ACCOUNTS, SECUNDERABAD

STATEMENT – "C" PART – I PARA 15a

Non-compliance with the basic rules laid down in Defence Works Procedure

(Rs. In Lakhs)

S.No.	Nature of Objection	Amount out-standing as on 01-04-15.	Amount objected during the year 2015-16	Amount settled during the year 2015-16		Amount out-standing as on 31-03-16.
				Objections pertaining to the previous year	Objections pertaining to the current year	
1	Want of Administrative Approval					
2	Want of Technical Sanction					0
3	Want of Allotment of Funds					0
4	Excess over Administrative Approval					
5	Excess over Technical Sanction					0
6	Excess over Allotment of Funds					

SR.ACCOUNTS OFFICER

GE

With necessary Enclosures.

CONTROLLER OF DEFENCE ACCOUNTS, SECUNDERABAD

STATEMENT - 'C' PART - II PARA 15(b)

(RS. IN Lakhs)

Nature of objection	Amount outstanding as on 01.4.15	Amount Objected during 15-16	Amount Settled during Year 15-16		Amount out-standing as on 31.3.16
			Objections - Previous Yr.	Objections - Current Yr.	
(a) Works Commenced Under Para 10 of the Defence Works Procedure(Para 34 of DWP 2007 refers)					
Want of Admn approval	NIL	NIL	NIL	NIL	NIL
Want of Technical sanction	NIL	NIL	NIL	NIL	NIL
Want of Allotment of Funds	NIL	NIL	NIL	NIL	NIL
Excess over Admn. Approval	NIL	NIL	NIL	NIL	NIL
Excess over Tech. Sanction	NIL	NIL	NIL	NIL	NIL
Excess over Allotment of Funds	NIL	NIL	NIL	NIL	NIL
(b) Works Commenced Under Para 11 of the Defence Works Procedure(Para 35 of DWP 2007 refers)					
Want of Admn approval	12152.09	13638.37	8281.92	NIL	17508.54
Want of Technical sanction	NIL	NIL	NIL	NIL	NIL
Want of Allotment of Funds	NIL	NIL	NIL	NIL	NIL
Excess over Admn. Approval	NIL	NIL	NIL	NIL	NIL
Excess over Tech. Sanction	NIL	NIL	NIL	NIL	NIL
Excess over Allotment of Funds	NIL	NIL	NIL	NIL	NIL
(c) Works Commenced Under Para 12 of the Defence Works Procedure(Para 36 of DWP 2007 refers)					
Want of Admn approval	NIL	NIL	NIL	NIL	NIL
Want of Technical sanction	NIL	NIL	NIL	NIL	NIL
Want of Allotment of Funds	NIL	NIL	NIL	NIL	NIL
Excess over Admn. Approval	NIL	NIL	NIL	NIL	NIL
Excess over Tech. Sanction	NIL	NIL	NIL	NIL	NIL
Excess over Allotment of Funds	NIL	NIL	NIL	NIL	NIL

SR. ACCOUNTS OFFICER

GE

With necessary Enclosures.

CONTROLLER OF DEFENCE ACCOUNTS, SECUNDERABAD

STATEMENT – "I" – PARA 16 - OPERATIONAL WORKS

Statement showing the number of Operational works carried out during 2015-16 and expenditure incurred thereon.

Name of CDA	Number of operational works	Unit	Expenditure incurred (in Lakhs)
CDA, Secunderabad	1		

Item-wise details of Operational Works: (Code head 01/451/01)

S.No.	Name of Operational Work	Sanction letter No. & Date	Allotted Amount (in lakhs)	Adjusted vide TE No & Month

GE

SAO (E)

CONTROLLER OF DEFENCE ACCOUNTS, SECUNDERABAD

Loss statements awaiting sanctions- Para 17

(Amount in Rs.)

Amount o/s on 01.04.15	Settled during year	Difference	Fresh objections	Settled during year	Difference	Amount o/s as on 31.3.16

GE

SR.ACCOUNTS OFFICER (E)

CONTROLLER OF DEFENCE ACCOUNTS, SECUNDERABAD

Recovery of outstanding barrack damages- Para 19

(in Rupees)

S.No	O/B as on 01.04.15	Settled during the year	Difference	Fresh objections	Settled during the year	Difference	Total O/S 31.03.16

SR.ACCOUNTS OFFICER (E)

GE

CONTROLLER OF DEFENCE ACCOUNTS, SECUNDERABAD

STATEMENT – “E” – PARA 20

Statement showing the Rush of Expenditure in MES during the last month of Financial Year 2015-16.

(Amount in Lakhs)

	Amount in Rupees	Average per month	PERCENTAGE
Expenditure from April to June, 2015			
Expenditure from July to September, 2015			
Expenditure from October to December, 2015			
Expenditure from January to February, 2016			
Expenditure in March, 2016			
Total Expenditure:			

SR.ACCOUNTS OFFICER

GE

CONTROLLER OF DEFENCE ACCOUNTS, SECUNDERABAD

STATEMENT- F - PARA 18

Statement showing the overall position of Outstanding Rent & Allied Charges as per Licence Fee Bills issued up to February 2016

Position as on 30.06.2016.

Year	Dues from Displaced Persons	State Govt. Depts.	Other Central Govt. Depts.	Retired/ Released Officers	Departmental Officers in Service	Depttl. Messes /Clubs	Private Parties Incl MES Contractors	Cantt. Board & Municipalities	Total
1	2	3	4	5	6	7	8	9	10
2001-02	-	-	-	-	-	-	-	-	-
2010-11	-	-	-	-	-	-	-	-	-
2010-11	-	-	-	-	-	-	-	-	-
2011-12	-	-	-	-	-	-	-	-	-
2011-12	-	-	-	-	-	-	-	-	-
2012-13	-	-	-	-	-	-	-	-	-
2012-13	-	-	-	-	-	-	-	-	-
2013-14	-	-	-	-	-	-	-	-	-
2013-14	-	-	-	-	-	-	-	-	-
2014-15	-	-	-	-	-	-	-	-	-
2014-15	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-

SENIOR ACCOUNTS OFFICER

GE

CONTROLLER OF DEFENCE ACCOUNTS, SECUNDERABAD

STATEMENT – "D" -PARA 21(a) (b) (c) & (d) Irregularities in Contracts -2015-16

1	Cases in which tenders other than the lowest have been accepted.	
2	Cases of defective drafting of contracts.	
3	Cases in which work was started/carried out without concluding contract.	
4	Cases in which contract rates/amounts were enhanced without increasing the scope of works to be carried out by the scope of works to be carried out by the contractors.	
5	Cases in which long term contracts concluded were not considered financially sound.	
6	Cases in which extension of time were granted.	
	(i) Number of cases in which the period of extension is 100% or more the period originally granted.	
	(ii) Number of cases in which the period of extension is 50% and above but less than 100% to the period originally granted.	
	(iii) Number of cases in which the period of extension is more than 25% but less than 50%.	
	(iv) Number of cases in which the period of extension is less than 25%.	
7	Cases in which DOs were issued late and issued after completion of work.	
8	Miscellaneous cases.(ARBITRATION)	
9	Cases in which contract agreements were not received in CDA's Office within the stipulated time.	
10	Cases in which 4 to 6 weeks time was not allowed to tenderers to quote their rates	

ALL SR NO. TO BE SUPPORTED WITH The CA Nos f AND NECESSARY ENCLOSURES

SR.ACCOUNTS OFFICER

GE

CONTROLLER OF DEFENCE ACCOUNTS, SECUNDERABAD
NAME OF THE GE OFFICE

**Overpayments/Short or Non-recoveries from the contractors,
 Still outstanding -- Para 21 (e)**

(Rupees in lakhs)

Amount out- standing as on 01-04- 2015	Settled during the year	Balance (Col.1&2)	Fresh Objections raised during the year	Fresh Objections Settled during the year	Balance (Col. 4&5)	Amount out- standing as on 31-03- 2016 (Col. 3&6)
1	2	3	4	5	6	7

SR.ACCOUNTS OFFICER

GE

CONTROLLER OF DEFENCE ACCOUNTS, SECUNDERABAD

STATEMENT H – PARA 22

STATEMENT OF QUANTITATIVE SYSTEM OF STORES ACCOUNTING FOR THE YEAR 2015-16

(Amount in Rs.)

WHETHER STOCK VERIFICATION WAS CARRIED OUT	NO. OF CASE OF SURPLUS/DEFICIENCIES DETECTED	NON PRODUCTION OF DOCUMENTS	DISCREPANCIES IN STOCK AND STORES ACCOUNTING DECLARED	NO. OF CASES WHERE PARTIAL STOCK VERIFICATION WAS CARRIED OUT	WHETHER QUANTITATIVE LIMITS OF STOCK HOLDING FIXED IN ALL DIVISIONS WHETHER STOCK BOOK RATES WORK OUT	NO. OF CASES WHERE RATES PAID FOR THE MATERIALS OF LOCAL ORIGINAL WHERE NOT WITHIN THE LIMIT FIXED.

SAO

GE

CONTROLLER OF DEFENCE ACCOUNTS, SECUNDERABAD

STATEMENT 'G' PARA 23 -2015-16

Actual working of Standard Schedule of rates – Contracts Rs.1 Lakh or more

Difference in Percentage	Number of cases below SSR		Number of cases above SSR	
	2004	2010	2004	2010
1 to 20%				
21 to 50%				
51 to 100%				
101 to 150%				
151 to 200%				
Above 200%				
Total				

SR.ACCOUNTS OFFICER

GE

CONTROLLER OF DEFENCE ACCOUNTS, SECUNDERABAD

Statement J para 24

Statement showing cases of Reduction/Remission of Departmental Charges for 2015-16

Name of the CDA	No of Cases
CDA, Secunderabad	

GE

SR.ACCOUNTS OFFICER (E)

CONTROLLER OF DEFENCE ACCOUNTS, SECUNDERABAD

STATEMENT - 'K' - PART - I - PARA - 12

Statement showing comparison of the Actual expenditure with the Original Grant and Final Grant
(Revenue Portion Major Head - 2076, 2077, 2078, 2080 & 2037 - MES)

(Rs. In Lakhs)

Head of Account	Original Grant	Final Grant	Actual Expenditure	Actual Expenditure (+) or (-)	
				Original	Final
2076					
2077					
2078					
2080					
2037					

SR.ACCOUNTS OFFICER (E)

GE

CONTROLLER OF DEFENCE ACCOUNTS, SECUNDERABAD

STATEMENT - 'K' - PART - II - PARA - 12

Statement showing comparison of the Actual expenditure with the Original Grant and Final Grant
(Capital Head MES portion Major Head - 4076)

Head of Account	Original Grant	Final Grant	Actual Expenditure	(Rs. In Lakhs)	
				Actual Expenditure (+) or (-) Original	Final
DGMAP ARMY 01/902/45					
DGMAP NAVY					
DGMAP AIR FORCE					
NCC					

ECHS

RR

JOINT STAFF.

GR

SR.ACCOUNTS OFFICER (E)

CONTROLLER OF DEFENCE ACCOUNTS, SECUNDERABAD

STATEMENT - 'K' - PART - II - PARA - 12

Statement showing comparison of the Actual expenditure with the Original Grant and Final Grant
(Capital Head MES portion Major Head - 4076)

(Rs. In Lakhs)

Head of Account	Original Grant	Final Grant	Actual Expenditure	Actual Expenditure (+) or (-)	
				Original	Final
ARMY					
NAVY					
AFIRFORCE					
R&D					
FACTORY HEAD					
COAST GUARD					

SR.ACCOUNTS OFFICER (E)

G12

Annexure. It may therefore be ensured that such errors and omissions are avoided in the Report of the year 2015-16, 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 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 2014-15 must tally with the opening balance of ARWE Report of the year 2015-16.
 - 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

February 2016 and position of outstanding amount as on 30th June 2016. 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 2004 & 2010.
- j) 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.



(Mohinder Singh)
Jt.CGDA (P&W)

ANNEXURE

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 works costing Rs. 10 & 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 Admin Approval were not indicated.
 - ii. Contract wise details of the amount outstanding as on 31.03.2015 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 31.03.2015 under each category not indicated.
5. **Para 16**
 - i. Executing Agency viz MES or Engineer Regt was not indicated.
 - ii. Complete detail of each operational work with Allotment/expenditure carried out during 2014-15 was not given.
6. **Para 17**
 - i. Efforts made to clear the outstanding amount were not indicated.
 - ii. Age wise analysis was not shown.
7. **Para 18**

- i. 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.
 - ii. Reasons for outstanding amount were not indicated.
8. **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.
09. **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. Reason for not carrying stock verification was not been mentioned.
13. **Para 23**
- i. Percentage was not worked out separately for SSR 2004 & 2010.
14. **Para 24**
- i. Detail of Deposit works under taken by MES were not given.