

# आई.एफ.ए. सारांश

## रक्षा सेवाओं के एकीकृत वित्तीय सलाहकारों का त्रैमासिक समाचार-पत्र

अंक 15

जनवरी 2015



### प्राक्कथन

मुझे यह जानकर खुशी हुई कि "आई.एफ.ए. सारांश" के एक और अंक का प्रकाशन किया जा रहा है, जिसमें एकीकृत वित्तीय सलाहकारों की गतिविधियों को स्थान दिया गया है।

आई.एफ.ए. प्रणाली अपेक्षाकृत नई है और समय के साथ इसका विकास हो रहा है। यह आवश्यक है कि एकीकृत वित्तीय सलाहकार एक दूसरे के साथ अधिक से अधिक विचार-विमर्श करें और अपने अनुभवों से अवगत कराएं। यह समाचार-पत्र इस उद्देश्य की प्राप्ति के लिए एक मंच प्रदान करता है।

ई-समाचारपत्र "आई.एफ.ए. सारांश" की सफलता के लिए अपना सहयोग देकर आप सभी ने हमारा उत्साहवर्धन किया है। पत्रिका-प्रकाशन में उत्कृष्ट योगदान देने के लिए मैं एकीकृत वित्तीय सलाहकारों की प्रशंसा करता हूँ। मुझे पूरा विश्वास है कि आप सभी के निर्बाध समर्थन और सहयोग द्वारा यह समाचार-पत्र भविष्य में नए आयाम स्थापित करेगा।

नव-वर्ष के अवसर पर मैं समस्त रक्षा लेखा विभाग परिवार को "सुखद, स्वस्थ और समृद्ध नव-वर्ष" की शुभकामनाएं प्रेषित करता हूँ।

नई दिल्ली

दिनांक : 05 जनवरी, 2014

टिप्पणियां एवं सुझाव [CGDAIFA@GMAIL.COM](mailto:CGDAIFA@GMAIL.COM) पर ई-मेल अथवा आई.एफ.ए. विंग, रक्षा लेखा महानियंत्रक कार्यालय, उलन बटार रोड (पालम रोड), दिल्ली छावनी-110101 को डाक द्वारा अथवा फैक्स सं. 011-25674779 पर भेजे जा सकते हैं।

(बनवारी स्वरूप)

रक्षा लेखा अपर महानियंत्रक

## IFA-CFA Conference: Navy

The first IFA/CFA conference was held at the NHQ Conference Hall on 30/10/2014. The conference was attended by 15 IDAS Officers which included Sh. Banwari Swarup, Addl. CGDA, PCDA [D], PCDA [N], PrIFA [N], IFA to C-in-Cs and IFAs at NHQ, FAs to ASD and MSs along-with IN representation by APSOs and Principal Directors at NHQ, ASD, CSO [P&A], NOIC [MH], MSs, CLOGOs, Oi/c and Head of Units.



The conference was held over 4 sessions, including inaugural session. 19 points were listed for discussion.

In the opening address, COL highlighted the background and process of the New Management Strategy and the benefits accrued to the service. Addl. CGDA, in his key note address, threw light on the process of financial advice and emphasized that no problem/issue is insurmountable. Solutions could be found within the ambit of rules, regulations and processes and emphasized the need for better communication and co-ordination between the IFAs and CFAs.



VNCS inaugurated the conference and highlighted the need to follow the spirit of rules and regulations to achieve the desired outcomes. VNCS highlighted the need for timeliness in decision making and the pitfalls in delayed decisions. He emphasized that 'In the manner the shore units, repairs years and store depots exist for the ships, submarines and aircrafts, the IFA system also exists for meeting INs commitments'

Session I [AON/AIP & Tendering] Co-chaired by Addl. CGDA and COL.

Session II [Approval Process & Contracting] Co-chaired by PrIFA(N) and ACOL

Session III [Post Contract Management & payment] Co-chaired by PCDA (N) and ACOP (AC)



## IFAs-CFAs Conference : HQ (WAC)

A Joint conference of respective IFAs and AOCs of units under jurisdiction of Western Air Command was held on 08/12/2014 at HQ WAC New Delhi. The various issues relating to procurement have been discussed and deliberated during the one day conference.



The inaugural session of the Conference was presided over by AOC-inC Air Marshal SS Soman, AVSM, VM, ADC in august presence of Shri Banwari Swarup, IDAS, Addl CGDA and Shri DBK Reddy, IDAS, Pr. IFA Air Heaquarter. The conference was attended by the Command Principl Staff Officers viz. AVM MK Malik AVSM VSM, AVM Kuldeep Sharma AVSM VSM, Smt. Alka N Arora IDAS IFA WAC, AVM P Kharbanda VSM, Air Commodore NV Srinivasa Rao, IFA's, AOCs and other officers of units dealing with procurement. The conference was commenced with introductory speech by Smt. Alka N Arora IDAS IFA HQ WAC and welcomed the AOC-in-C, Addl CGDA and Pr IFA by presenting bouquets

The AOC-in-C addressed the delegates and highlighted importance of IFA system and crucial role played

by the IFA in decision making process in addition to role of WAC, in the present security scenario of the country.



While addressing the conference Sh. Banwari Swarup, IDAS Addl. CGDA emphasized the need to work in coordinated manner and impressed upon the IFA for speedy processing of financial power. He also called upon the CFAs to submit financial proposal complete in all respect to avoid cross notings/back references.

Sh. DBK Reddy IDAS Pr. IFA Air HQ in his address spoke about the common procedural lapses in financial proposals and also stressed the need of proper documentation and careful preparation of proposal and continuous dialogue between IFAs and Executive.



## **"Swachh Bharat" Campaign.**

In pursuance of HQrs office urgent letter No. AN/III/3012/Circular/Vol. VI dt.25/9/2014, activities on "Swachh Bharat" campaign were carried out in IFA offices across the country.



(IFA HQ (SC) PUNE)



(IFA SNC, KOCHI)

## **INSTRUCTIONS / CIRCULARS**

### **Designation of Officers under IFA**

#### **Set up**

The officers of DAD serving in IFA Set up will be designated as under:-

Level of officers	Designation
HAG level IDAS	Pr. IFA
SAG level IDAS	IFA
NFSG (Addl. CDA) level IDAS	Addl. IFA
JAG level IDAS	Joint IFA
STS/JTS level IDAS	Dy. IFA
Sr. AO	Sr. Finance Officer
Account Officer	Finance Officer
AAOs/SO (A)	Junior Finance Officer

### **(IFA IO No. 04 of 2014)**

### **Sharing of Checklist/Checkpoints with CFAs for processing of financial proposals**

In order to sensitize the executives about the requisite documentation/information at each stage of the proposals, check lists available against each schedule of the respective IFA Manual and also circulated by this HQrs. from time to time may be shared with CFAs to sharpen their skills in processing of financial proposals in comprehensive, self contained manner including all relevant data pertaining to case which will go a long way in speedy clearance of financial proposals without cross noting/back references to achieve the desired objective of the integrated finance.

### **(IFA Circular No. 13 of 2014)**

## **Procedure for expenditure on Sports equipment/Infrastructure/Activities.**

GoI MoD vide their letter No. Air HQ/31705/4/SCB/2011 dated 19.11.2014 has issued broad guidelines on processing of cases out of Sports Activity Grant (SAG) for Air Force personnel.

**(IFACircularNo.14/ 014)**

## **Inspections**

During the quarter inspection of Pr. IFA (Army-Ord) New Delhi, IFA (CC), Lucknow and IFA (CAC) Allahabad have been carried out by team nominated by HQrs. Office.

## **IFA (R&D)**

Restructuring was carried out for Addl. IFAs/Jt. IFAs/Dy. IFAs/Dir (Fin) in respect of delegated powers of Lab Director for Technology Domain based clusters and non cluster offices of IFAs (R&D), based on the Rama Rao Committee recommendations and consequent implementations of the system in DRDO in Sep 2013 vide IFA/03/R&D Coverage dt 10.11.14.

## **Welcome to IFA Set Up:-**

**Sh. J. Lhungdim, Pr. IFA (Army-Ord)**

**Sh. D C S Negi, Pr. IFA (IDS/SFC)**

**Sh. Amit Prasad, IFA (MC) Nagpur**

**Smt. Moina Benazir, Dy. IFA (Army-Ord.)**

**Sh. B.R Arora, Dy. IFA (Army-Ord)**

**Sh. L.S Negi, Dy. IFA HQ 02 Corps**

**Sh. J P Kukade, Dy. IFA (COD Dehu Road)**

**Smt. S. Kala , Dy. IFA 5 BRD**

**Smt Navpreet Kaur, Dy. IFA (WNC)**

**Sh. M V K Nair, Dy. IFA (SNC)**

**Sh. Gajinder Pal, Dy. IFA (IDS/SFC)**

**Sh. Manender, Dy. IFA (Coast Guard)**

## **Wishing Happy Birthday to:**

Anjla Lakhanpal, Dy. IFA (BR)	01 <sup>st</sup> Jan
R P Saxena, Dy. IFA (COD, Mumbai)	01 <sup>st</sup> Jan
B K Singhal, Dy. IFA (Dehradun)	01 <sup>st</sup> Jan
Vijay Kumar, IFA (CC)	02 <sup>nd</sup> Jan
V K Tiwary, Dy. IFA (COD, D/Cantt)	02 <sup>nd</sup> Jan
Jatinder Goswami, Dy. IFA (NC)	05 <sup>th</sup> Jan
Hanuman Yadav, Dy. IFA (EC)	05 <sup>th</sup> Jan
D B K Reddy, Pr. IFA (AF)	<b>11<sup>th</sup> Jan</b>
Dinesh Singh, IFA (SWC)	13 <sup>th</sup> Jan
Manivelan K, Dy. IFA (TC)	16 <sup>th</sup> Jan
Mugdha K Jaggi, Dy. IFA (SWAC)	24 <sup>th</sup> Jan
Navpreet Kaur, Dy. IFA (WNC)	25 <sup>th</sup> Jan
K V R Murty, IFA (BR)	26 <sup>th</sup> Jan
Sumati Kumar, IFA (Sea Bird)	28 <sup>th</sup> Jan
Sandeep Thakur, Dy. IFA (SWAC)	10 <sup>th</sup> Feb
B N Amresh, Dy. IFA (Capital)	10 <sup>th</sup> Feb
P C Sharma, Dy. IFA (ARTRAC)	12 <sup>th</sup> Feb
H S Solanki, Dy. IFA (WNC)	24 <sup>th</sup> Feb
Benjamina, IFA (EC)	01 <sup>st</sup> Mar
T K Hangzo, IFA (EAC)	01 <sup>st</sup> Mar
R N Sarkar, Dy. IFA (33 Corps)	01 <sup>st</sup> Mar
Rozy Agarwal, IFA (SNC)	03 <sup>rd</sup> Mar
Nabarun Dhar, Dy. IFA (SAC)	10 <sup>th</sup> Mar
Ms. K. Geetha, Dy. IFA (26 ED)	15 <sup>th</sup> Mar
Sandeep Sarkar, IFA (P-75)	17 <sup>th</sup> Mar

## **Wishing Happy Retired Life:**

**Sh. A Mukhopadhyay, Dy.IFA (HQ EAC)**

**Sh. K S Raghavan, (FA to ASD (V)**

**Sh. S Jayaram Prasad, Dy.IFA (COMCG (E))**

**Sh. K L A Krishnan, Dy. IFA (A&N)..**

“The Dream is not what you see in sleep, dream is that which does not let you sleep.”

**Abdul Kalam**

## CASE STUDIES

### 1. The proposal towards expenditure for deputation of Russian specialist of M/s JSC “Tactical Missile Corporation” Russia

Pr IFA received the proposal for miscellaneous expenditure for an amount of Rs 93.66 lakh in connection with the logistic arrangements such as Air ticket to-fro, hotel accommodation/ transportation in India and excess baggage's for the 07 specialist of M/s JSC “TMC”. Pr IFA examined the proposal and observed the following:-

- The basis/mechanism for working out No. of days and No. of specialists was not clear whether there was scope to minimize the same as it was observed that expenditure per person was almost Rs 40,000/- per day.
- It was observed that rates of all component like wage, airfare, transportation, accommodation were on the higher side in comparison to the previous case.
- The Dte could obtain some more quotes from reputed companies to justify the proposed expenditure.
- The Dte was also advised to refer to Umbrella contract for working out the expenses.

The proposal was re-submitted for an amount of Rs 64.40 lakh as against earlier amount proposed for Rs 93.66 lakh. The financial implication had been reduced for one day and the payment was to be made as per actual no. of working days.

Thus, saving of Rs 29.26 lakh was achieved in the instant case.

(Courtesy: Pr. IFA (NAVY)

### 2. The proposal for setting up the sports facilities

Pr IFA (Naval) received the proposal for the works for setting up the sports facilities (04 football and 04 hockey field) as per sanction of GoI, MoD for augmentation of NA infrastructure with three additional cost of Rs 795.07 lakh. Pr IFA examined the proposal and observed following points:-

- a) Adding escalation of 120% (including 10% remote area and 5% for restricted area) for earth work was not understood as the escalation is allowed for buildings and related works and not for earth work. Also no escalation except statutory component should be allowed for the work to be completed within two years as per Para 29 (g) of DWP 2009.
- b) It was seen from the assessed mkt rate enclosed that contractor profit percentage over assessed rate is added for 17.5% and mechanism for the same was not clear.
- c) RIC (Rongh Indication of Cost) for estimation of cost was not provided which should be the base for AON. The proposal was re-submitted for an amount of Rs 720.03 lakh against earlier amount proposed for Rs 795.07 lakh. As a result, saving to the tune of Rs 75.04 lakh was achieved.

(Courtesy: Pr. IFA (NAVY)

### **3. Conclusion of Fresh Annual Rate Contract (ARC) for Supply of vegetables (Fresh)**

Pr IFA received the proposal for Approval-in-Principal from ANC, Port Blair, for conclusion of Annual Rate Contract for supply of vegetables (Fresh) amounting to Rs 1.96 crore for procurement of 4,66,440 Kgs for the period from 1.10.14 to 30.9.15. Pr IFA returned the proposal with following observations:-

- The total quantity of vegetables 4,66,440 Kgs was arrived at taking into account 365 days whereas Annual Leave of two months should have been deducted from 365 days and therefore, advice rendered to the executives for re-assessment of vegetables qty.
- The case file was re-submitted taking into account element of Annual Leave by reducing the Qtys of vegetables by 15% in AIP. The revised AIP was for Rs 1.67 crore for 3,96,474 Kgs from the earlier projected amount of Rs 1.96 crore for 4,66,440 Kgs and the same was approved by the CISC being CFA.

Thus, saving to the tune of Rs 29.53 lakh was achieved in the instant case.

**(Courtesy: Pr. IFA (CIDS)**

### **4. Construction of Badminton Court Synthetic, Surface with Poles, Lighting & Allied Accessories & Renovation of existing Squash Court.**

Infantry School, Mhow proposed two cases (i) Construction of Badminton Court Synthetic, Surface with Poles,

Lighting & Allied Accessories & (ii) Renovation of existing Squash Court including wooden surface glass rear lighting and purchase of equipment for estimated cost of Rs 11.00 lakh & 15.00 lakh respectively for approval by the GOC-in-C ARTRAC out of SAG for the FY 2013-14 which were returned to the unit.

On re-submission, AON concurrence was accorded for "Construction of Badminton Court Synthetic Surface" for Rs 11.00 lakh and "Renovation of existing Squash Court" for Rs 14.61 lakh by reducing the cost of AC split type. These cases were to be processed through LTE by adopting two bid systems.

On examination of the TEC proceedings, it was noticed that against 11 tenders issued, only three vendors had quoted their bids. All the three vendors declared technically qualified in each case. During scrutiny, there was a doubt on the authenticity of Authorization certificate issued by the OEMs and placed in the file because of their pattern, format, language etc as well as certificates issued by the same OEMs to two vendors for single bidding at the same station.

Consequently, M/s Kriskindu Inc, New Delhi informed through E-Mail that the said companies i.e. M/s Worth Technologies, Mhow and M/s Liberal Enterprises, Mhow are not in any way related to their company and any of their products and they would not be responsible for any of the dealing with these companies concerned. Similarly, M/s Sundek Sports System, Mumbai informed

that they had not appointed any company including these firms as their authorized agents/vendors anywhere in the country.

It was very surprising and unbelievable confirmation given by the OEMs which clearly showed that TEC had declared all the above vendors technically qualified without proper verification of the genuineness of the Authorization Certificates issued by the OEMs, which is the prime criteria as far as RFP was concerned. Under the circumstances, assurance/commitment given by these vendors for providing service support for the period of three years under warranty and subsequently for another four years during AMC became questionable.

**Advice Rendered:-** Following advice had been rendered for action taken at unit level:-

- a) Unit may revisit their vendor registration and vendors should be registered as per their capabilities and only for that area of work which they can effectively perform.
- b) In future, board should be more careful in authenticating vendors on basis of OEM certificates and all other conditions mentioned in RFP.
- c) Selection of vendors for a job should be an informed decision and action should be taken against vendors who did not quote for the job for which they were registered.
- d) Unit should take appropriate action against these vendors for imposition of ban on business relations with these firms after due consideration of above factors and

circumstances of the case. COS, HQ ARTRAC brought to notice above serious irregularities to the Commandant, Infantry School, Mhow and re-tendering was recommended.

**(Courtesy: IFA (ARTRAC))**

## **5. Procurement of Network Area Storage for communication complex in Sena Bhawan and Signal Enclave**

Pr IFA received a proposal for Procurement of Network Area Storage for communication complex in Sena Bhawan and Signal Enclave at an estimated cost of Rs 20 lakh. Pr IFA accorded AON concurrence to the proposal for Rs 19.97 lakh and approval was obtained from the CFA to AON, Draft RFP, Composition of TEC and PNC.

In the meanwhile, it was noticed that the entire requirement of the project was met through another project i.e, Expansion of IT access Network at Signal Enclave. The matter was brought out and advised for need of better coordination among various projects and the filtration system of apprising the higher authorities to be strengthened as approval of the CFA for NAS project was obtained much after the placement of Supply Order for the IT access Network Project. It has been observed that the case was dropped by the Dte. As a result, saving of Rs 20 lakh was achieved.

**(Courtesy: Pr. IFA (Army-M))**