

रक्षा लेखा महानियंत्रक

उलन बटार मार्ग, पालम, दिल्ली छावनी-110010

(आई.एफ.ए. विंग)

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संख्या आई.एफ.ए./65

दिनांक 15.10.2015

सेवा में

सभी प्र.ए.वि.स/ए.वि.स/र.ले.प्र.नि/र.ले.नि/क्षे.प्र.के

विषय - वित्तीय सलाह मामले।

Sub - Financial Advice Cases

वित्तीय सलाह संबंधी परिपत्र सं.- 05 – वर्ष 2015-16 का दिनांक 26.8.2015, सूचना एवं मार्गदर्शन हेतु प्रेषित किया जाता है।

Financial Advice Circular No.-05 of 2015-16 dated 26.8.2015, is forwarded herewith for information and guidance please.

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ले.अ. (आई.एफ.ए. विंग)

प्रतिलिपि

1. संयुक्त सचिव एवं अपर वित्तीय सलाहकार(एस.), रक्षा मंत्रालय(वित्त), नई दिल्ली
2. संयुक्त सचिव एवं अपर वित्तीय सलाहकार(वी.पी.), रक्षा मंत्रालय(वित्त), नई दिल्ली
3. रक्षा लेखा संयुक्त महानियंत्रक (ले.प.-I)
4. रक्षा लेखा संयुक्त महानियंत्रक (ले.प.-II)
5. रक्षा लेखा संयुक्त महानियंत्रक (ले.प. समन्वय)
6. रक्षा लेखा संयुक्त महानियंत्रक (प्रशिक्षण)
7. रक्षा लेखा व. उप महानियंत्रक (ईडीपी)-कृपया परिपत्र वेबसाइट पर डलवाने का कष्ट करें।

(CFA home page)

ले.अ. (आई.एफ.ए. विंग)

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Financial Advice Circular No. 06 of 2015-16



सत्यमेव जयते

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Dated: 26.08.2015

Subject:- Financial Advice Cases.

The financial advice cases as submitted by PIFA(Army-O), New Delhi is circulated herewith for information and guidance.

CASE STUDY: 01:- Procurement of Extinguisher Fire Mech Foam 9 Ltrs by Ordnance Dte (Combat Vehicles) under MGO Branch :-

1. A proposal was received for procurement of item Cat/Pt No. K7/4210-000227 Extinguisher Fire Mech Foam 9 Ltrs against APR 2014 deficiency, with source of procurement of ex-DGS&D Rate Contract, under the delegated financial powers of DGOS as CFA in consultation with IFA, at an estimated cost proposed @ Rs. 1480.07 (excluding taxes) per unit with total amount as Rs. 17,88,15,206 (all inclusive) for Qty 95578.
2. IFA examined and observed that against APR deficiency of 2014, Qty 95578 was proposed for AON concurrence/Qty vetting in the month of Jan 2015. IFA advised to review the projected deficiency in a realistic manner as per the DGOS Technical Instructions on the provisioning.
3. IFA also observed that the dues-out Qty 2343 in APR sheet pertained to the period before 3 years from the date of review i.e. 01.04.2014, It was hence advised to consider the consumption pattern of last 5 years and the lowest Average Monthly Usage (AMU) of 1504.646 to be considered for calculation of Maintenance Period (MP), Interim Period (IP) and net deficiency. The proposal was also advised to be reviewed with the delivery period and monthly production capacity of the vendors indentified from the DGS&D rate contract.

4. The proposal was reviewed and revised Qty and total deficiency was worked out as 60,375 with net financial of RS. 11,47,76,190. This resulted in **saving of approx. Rs. 6,40,39,016.**

CASE STUDY: 02:- Procurement of Sight Bore Muzzle TXP – 7 – 195 by Ordnance Dte (Tech Stores) under MGO Branch :-

1. A proposal was received for procurement of item Cat Part No. V5/4933-000380, Sight Bore Muzzle TXP-7-195 applicable to ICV BMP-I & II Common, ex-OLF Dehradun against APR 2014-15 deficiency, at the estimated cost @ Rs. 52908.42 per unit. Total amount was approx. Rs. 3.82 Crore for Qty 722.

2. Pr.IFA scrutinized and observed all cases of procurement from OFB were required to be processed with 24 months lead time. However the required Qty 722 was worked out taking lead time of 36 months, which is a case of over provisioning. It was also observed that Qty 722 worked out was significantly higher w.r.t demand reflected in previous years review.

3. Remarks:- Dte was advised to revise the proposed Qty and total deficiency was re-worked out as per DGOS policy of reduced lead time of 24 months, which led to reduction in total Qty from 722 to 598. Pr.IFA(Army-O) concurred the revised proposal of Qty 598. leading to **saving of Rs. 66 lakh.**



(Chitra Ramanuja)
AO, IFA Wing

