



सायमेव जयते

Controller General of Defence Accounts

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[AUDIT-IX]

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No: AT/IX/9504/NCC/LP Procedure

Date: 31/01/2019

To

All PCDA/ CDAs
(Through Web-site)

Subject : Clarification on LP Procedure.

Directorate General NCC, MoD, New Delhi has intimated that various PCDA/ CDAs have been interpreting Note 1 of Rule 147 FR Part-I (Vol I) differently. Some of the PCDA/CDAs have been accepting the bills of uniform procurement for individual items while some of the PCsDA/CsDA have been objecting citing splitting.

2. In this context, it is submitted that the issue has been examined and following is brought out:

- a) The provision of Rule 147 FR Part-I is quite clear which states that articles of different makes and pattern serving the same purpose should be treated as similar article.
- b) The purpose in the instant case is uniform of a Cadet (Boy or Girl). The Uniform of a Cadet is a complete set comprising of Shirt/Trouser/Shoes/Socks etc & they serve a similar purpose being part one complete Uniform. As such logic of the example given by executive authorities that shirt for Boys or Girls serves different purpose is not acceptable since both serves the same purpose being integral part of the uniform.
- c) Different shades & tenor of clothing for the Uniform does not fall outside the preview of similar purpose as contested by DGNCC.

d) Rule 157 of GFR-2017 & 149 (viii) of GFR 2017 states that:

"A Demand of goods should not be divided into small quantities to make piecemeal purposes to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand".

3. The delegation of miniscule power of Local procurement to DGNCC authorities is not a valid reason for allowing splitting of demand by executives.

4. Since, it has been mentioned that some of PCsDA/CsDA have been accepting the bills as a result of such splitting; it is requested to offer comments on the issue so that the procedure could be streamlined & different interpretation of Rule 147 of FR Part-I by different Controllers could be eliminated.

This issues with approval of Sr.Jt.CGDA(Fin).



(KP Singh)
Accounts Officer

Copy to,

1. Director General NCC
Ministry of Defence
West Block-IV, R K Puram
New Delhi-110066 } For information, w.r.t. their letter dated 27.12.2018.
2. Officer in Charge } With request to upload on CGDA's website.
IT&S(Local) }



(KP Singh)
Accounts Officer