

रक्षा लेखा महानियंत्रक

उलन बटार मार्ग, पालम, दिल्ली छावनी-110010

(आई.एफ.ए. विंग)

ई-मेल आई.डी.- cgdaifa@gmail.com, टेली - 011-25665569-572, फ़ैक्स/ FAX - 011-25674779

संख्या आई.एफ.ए./65

दिनांक 1/2014

सेवा में

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

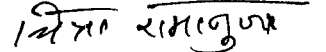
विषय - वित्तीय सलाह मामले।

Sub - Financial Advice Cases

वित्तीय सलाह संबंधी परिपत्र सं.- 08 - वर्ष 2013-14 का दिनांक 1/2014, सूचना एवं मार्गदर्शन हेतु


प्रेषित किया जाता है।

Financial Advice Circular No.-08 of 2013-14 dated 1/2014, is forwarded herewith for information and guidance please.


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।


ले.अ. (आई.एफ.ए. विंग)

CONTROLLER GENERAL OF DEFENCE ACCOUNTS

ULAN BATAR ROAD, PALAM, DELHI CANTT-110010

(IFA WING)

email id – cqdaifa@gmail.com, Phone – 011-25665569 – 572, fax – 011-25674779

Dated 15/1/2014

Sub:- Financial Advice Cases

The financial advice cases as submitted by IFA (ENC) Visakhapatnam, CDA (Army) Meerut Cantt, IFA (MAP), New Delhi and IFA 21 Corps, Bhopal, are circulated herewith for information and guidance.

1. Construction of technical block and allied facilities on northern side of INAS 333 building P-84/1 at INS Dega

IFA (ENC) received a works proposal for construction of technical block and allied facilities on northern side of INAS 333 building P-84/1 at INS Dega for an amount of Rs 213.45 lakhs.

IFA examined AEs and it was observed that the provision of car garage was considered but authority was not specified and requirement of the deficient garage was not justified w.r.t authorization and existing garage. Hence, IFA returned the proposal with these observations.

Accordingly, the provision of car garage was deleted from the AEs and thus, the revised financial implication after deletion of car garage came down to Rs 185.51 lacs. Therefore, a savings of Rs 27.94 lacs was achieved.

2. Comprehensive AMC of Air Surveillance Radar of INS Rajali

IFA (ENC) received a proposal for AIP for comprehensive AMC with spares of Air Surveillance radar for an amount of Rs 48.62 lacs. IFA examined the proposal and it was observed that a normal AMC without spares was concluded for the previous year for Rs 12.45 lacs and therefore, IFA sought the details of the cost of spares replaced during previous contract and returned the case file to the unit with these observations.

With reference to the above observations, the unit submitted the revised cost for Rs 23.73 lacs and thus, a saving of Rs 24.88 lacs was achieved. Post tendering, the contract was finally concluded for Rs 21.50 lacs. Thus, overall savings of Rs 26.02 lacs (i.e. 53.51% of the proposed amount) was achieved.

3. Procurement of Qty one Universal Milling Machine with Accessories out of NIV/NS PMSEs ORD Grant for 510 ABW Meerut

A proposal for the procurement of qty 1 Universal Milling Machine with accessories out of NIV/NS PMSEs Ord Grant for 510 ABW, Meerut for an amount of Rs 5.17 lakh was initiated. Consequently, the case was received from HQrs BWG, EME for according AON concurrence.

IFA examined the proposal and it was observed that old vintage and unreliable Milling Machine which has outlived its life and procurement of spares and maintenance has become extremely difficult. On the basis of the details, IFA returned the proposal to the unit with the advice to provide the following details:-

- Details of BOO declaring existing Milling Machine BER, date of purchase of existing Milling machine and its shelf life.
- Further, along with some other observations, the unit was also advised that since the proposed machine is required for manufacturing the spares of ex-import, therefore, provide the details of production of spares carried out with the help of existing Milling Machine during the last three years.

In response to above observations, the unit furnished the reply that the existing Milling Machine is in use at present and will be exploited till its useful life. The said machine is of 1986 vintage and with remaining life of approx 20%. In addition to this, the unit also provided the list of spares manufactured during the last three years by using Milling Machine.

IFA scrutinized the reply furnished by the unit and it was observed that only 193 nos. of spares have been manufactured during the 2012-13 with the help of existing machine and life of existing machine is still left for 5 years or so. It was also observed that the proposed requirement has not been got included in PPP 2013-14 as CF project. Accordingly, the proposal was returned to unit with the advice that:

- The proposal for requirement of new machine has not been acceded to as existing machine is still in use.
- Productions of spares with the help of existing machine was only for 193 nos, therefore, requirement of another machine is not justified.
- Proposed requirement has also not been included in PPP 2013-14 as CF project.

The unit agreed to the advice rendered by the IFA and it was intimated that the subject machine is not required by the Base Workshop. Hence, the case is hereby dropped. Thus, a saving of Rs 5.17 lakh was achieved.

4. A proposal for the construction of 200 DUs for Army at Chennai

IFA (MAP) received a proposal for the construction of 200 DUs for Army at Chennai at an estimated cost of Rs 39.53 crores wherein a sum of Rs 1.22 crore was provided for sewerage disposal. This work was to be executed by MES as per aforesaid procedure.

Tenders for the item, Sewerage Treatment Plant (STP) only which was estimated at Rs 1.22 crore including Sewerage Disposal and STP, were issued to 07 firms on 19.12.2011 and received back on 11.11.2012. The lowest tender was at Rs 1.21 crore. Out of 07 tenders issued, only 05 received and out of 05, the three quoted. Though, the lowest amount was within the estimates of STP when combined with other items under Part-II (e.g., external electrification and water supply, payment to state agencies etc), there was an additional requirement of funds to the tune of Rs 56.18 lakhs. The case was thus submitted to IFA for concurrence and vetting before submission to ASC.

During examination of the case, IFA observed that one of the reasons for the high rate quoted could be attributed to tendering action stretching up to one year. Further, for few items, the percentage of Market Variation applied varied from 91% to 116% over the SSR-2010 rates which appeared on higher side. For a work of Rs 1.00 crore and which is very general in nature, three quotes did not appear to be sufficient response and as per CE (Zone) information provided to E-in-C Branch, the MV% for Chennai was to be 43%. For a high value work, the quotes are expected to be lower than the prevailing MV%. IFA advised that option for re-tendering may be considered. DGMAP agreed to the advice rendered by IFA and accordingly, re-tendering was carried out. On re-tendering, the lowest tendered amount was Rs 1.10 crore which was then accepted by ASC. Thus, a saving of Rs 11.76 lakhs was achieved due to re-tendering.

5. A proposal for the procurement of 5 desktops against BER

IFA (21 Corps) received a case for the procurement of 5 desktops against BER for FY 2013-14 for an amount of Rs 1.99 lakh. During the scrutiny of the case, previous procurement of the item had been linked with new proposal and it was found that all the items under BER had already been procured in FY 2012-13 against the same BER/ deficiency conditioning report placed on the file. Hence, IFA returned the case file to the unit with the above observation. Further, the unit dropped the proposal which resulted in saving of Rs 1.99 lakh to the state.

AO (CR)