

# रक्षा लेखा महानियंत्रक

उलन बटार मार्ग, पालम, दिल्ली छावनी-110010

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संख्या आई.एफ.ए./65

दिनांक 04/10/2012.

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.

दिनांक 04.10.2012 का वित्तीय सलाह संबंधी परिपत्र सं.-8 कृपया सूचना एवं मार्गदर्शन हेतु प्रेषित किया जाता है।

Financial Advice Circular No.-8 dated 04.10.2012 is forwarded herewith for information and guidance please.



व.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 (प्रशिक्षण)
6. रक्षा लेखा व. उप महानियंत्रक (ईडीपी)-कृपया परिपत्र वेबसाइट पर डलवाने का कष्ट करें।



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Dated 04/10/2012

Subject:- Financial Advice Cases.

The cases of financial advice rendered by IFA HQ (SNC), IFA (MC) Nagpur, are circulated herewith for information and guidance.

**(1) Provisioning of Air Stores – Material Organization**

Material Organization prepared Annual Review of Demand (ARD) for Major, BDS Major, Minor & BDS Minor spares for Aircrafts for the year 2012-13. The Procurement Quantity (PQ) was determined as per System generated RPQ & Depot RPQ. System RPQ is as per Formulae prescribed by the Govt taking into account various procurement parameters as mentioned below where a Depot RPQ is based on assessment of Board.

IFA (SNC) was requested for vetting of PQ against Depot RPQ which was less than the System RPQ. IFA observed that:

(i) PQ were calculated without strictly applying Formulae prescribed by the Govt.

(ii) Merging of substitutes in System resulted in RPQ/Depot RPQ being calculated without taking into account of Substitute stock.

(iii) Though sufficient stock existed and there were no Dues in, procurement was sought to be done against BER quantity.

Material Organization reviewed the proposal and submitted a revised ARD 2012-13 with huge reduction of Quantity of Major/Minor Spares. As a result, a saving to the tune of Rs 3.95 crore was achieved.

**(2) Procurement of Communication/Security Equipments**

A proposal for procurement of security/communication equipments consisting of 04 different items at an estimated cost of Rs 18.02 lakh under schedule XX(i) of FR Part I Vol I was initiated by HQ MC.

IFA accorded the AON concurrence on LTE basis keeping in view the purported security aspects and security threats purported. The list of 09 firms to whom TE was to be floated was also attached with the proposal.

Subsequently, HQ MC re-submitted the proposal with a request to change the mode of tendering from LTE to PAC to expedite procurement. A duly countersigned PAC (for M/s Arya Communication) was also issued by HQ MC.

The proposal to change the mode of tendering from LTE to PAC was not agreed to by the IFA. HQ (MC) was advised to include more vendors in the list to widen the competition in order to obtain best value for money as M/s Arya Communication cannot be the sole provider/seller for this item. IFA also suggested that appropriate directions may be issued to all concerned that PAC cannot be resorted to for convenience. Finally, LTE was issued for procurement of Communication/Security Equipments.

**(3) Establishment of Complex for Water based Adventure Activities**

HQ MC initiated a proposal for the procurement of equipments for establishment of “**Water Adventure Complex**” at 25 ED AF Devlali at an estimated cost of Rs 10.32 lakh under schedule XVI (e) of Gol MoD letter No. Air HQ/95378/I/Fin P/2431/US(RC)/Air-II dated 14<sup>th</sup> July 2006 under code head 797/01(Adventure).

IFA observed that Scale of Accommodation (SOA) does not indicate the facility proposed to be created and merely stating that the proposal comes under schedule XVI (e) was not convincing. No clear justification to establish the requirement of the items was given in the SOC. It was also observed that undergoing adventure activities is one thing and creating assets for adventure activities is another and spending more than 50% of adventure activity allocation (Total Rs 20.00 lakh) on one unit of MC will deprive other units of this allocation. IFA advised HQ MC to review the proposal since there is no sanction from Gol/Air HQ for establishment of “Water Adventure Complex” at 25 ED AF.



SAO (IFA Wing)