

रक्षा लेखा महानियंत्रक

उलन बटार मार्ग, पालम, दिल्ली छावनी-110010

(आई.एफ.ए. विंग)

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संख्या आई.एफ.ए./65

दिनांक :- 01.04.2016

सेवा में

All PIFAs/IFAs Office's
(Through CGDA Web Site)

विषय - वित्तीय सलाह मामले।

Sub - Financial Advice Cases

वित्तीय सलाह संबंधी परिपत्र सं.-01 – वर्ष 2016-17 का दिनांक 01.04.2016 सूचना एवं मार्गदर्शन हेतु प्रेषित किया जाता है।

Financial Advice Circular No.-01 of 2016-17 dated 01.04.2016 is forwarded herewith for information and guidance please.

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रक्षा लेखा सहा. महानियंत्रक (वित्त)

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 संयुक्त महानियंत्रक (ले.प. समन्वय)
7. रक्षा लेखा व. उप महानियंत्रक (ईडीपी)-कृपया परिपत्र IFA Home Page वेबसाइट पर डलवाने का कष्ट करें।

वी.कान्ति

रक्षा लेखा सहा. महानियंत्रक (वित्त)

Financial Advice Circular No. 01 of 2016-17



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Dated: 01.04.2016

Subject:- Financial Advice Cases.

The financial advice cases as submitted by IFA HQ 10 Corps Bathinda (02 Case Study) and IFA(ARTRAC), Shimla (02 Case Study) are circulated herewith for information and guidance.

CASE STUDY 01 : Spl Repair with false Ceiling, Tiling, Cooler Stand, rewiring and other E&M related Works in ILP Building No. T-764, T-774 of 65 Armd Regt and T-682, T-684, T-687, T-689, T-693, T-697, T-698, T-700, T-765 and T-766 of 47 Armd Regt & T-12, T-14, T-28, T-134, T-135, T-163 of 833 Armd Wksp:-

Details of the case -

A proposal for Rs. 97.71 lakh was received from Stn. HQrs Lalgarh Jattan for Spl Repair with false Ceiling, Tiling, Cooler Stand, rewiring and other E&M related Works in ILP Building No. T-764, T-774 of 65 Armd Regt and T-682, T-684, T-687, T-689, T-693, T-697, T-698, T-700, T-765 and T-766 of 47 Armd Regt & T-12, T-14, T-28, T-134, T-135, T-163 of 833 Armd Wksp for AON Concurrence.

Advice of the Dy.IFA (Bathinda)-

Dy. IFA scrutiny of the proposal, it was seen that rates quoted on the basis of SSR Rate 2010 were not the same in AE Part II enclosed and further Area of Building, Construction Year and Cost of Construction and Present Construction and Present Construction cost not mentioned and Analysis rates are incorrect. Hence the case file was returned.

Response-

The case was discussed with Adm Comdt and GE Lalgarh Jattan by Dy. IFA Bathinda during Ty. Duty to Lalgarh Jattan on 23.07.2015. GE and Admn. Comdt. Accepted the advice its office.

Concurrence/Savings achieved-

As a result, revised cost of proposal was reduced from Rs. 97.71 lakh to Rs. 69.35 lakh due to change in area of Building and reduction in assessed rate. The revised case file for 69.35 lakh was received its office and AON was accorded for Rs. 69.35 lakh. **Saving to the tune of Rs. 28.36 lakh was achieved in the case.**

CASE STUDY 02 : Spl Repair with false Ceiling, Tiling, Cooler Stand, rewiring and other E&M related Works in ILP Building NO. T-647, T-649 to 665, T-672, T-736 & T-763 of 65 Armd Regt and T-676 & T-677 of 47 Armd Regt & T-626 & T-635 of 2 Mech Inf at Lalgarh Jattan:

Details of the case -

A Proposal for Rs. 99.80 lakh was received from Stn. HQrs lalgarh Jattan for Spl Repair with false Ceiling, Tiling, Cooler Stand, rewiring and other E&M related Works in ILP Building No. T-647, T-649 to 665, T-672, T-736 & T-763 of 65 Armd Regt and T-676 & T-677 of 47 Armd Regt & T-626 & T-635 of 2 Mech Inf at Lalgarh Jattan for AON Concurrence.

Advice of the Dy.IFA (Bathinda)-

Dy. IFA scrutiny of the proposal, it was seen rates quoted on the basis of SSR rate 2010 were not the same in AE Part II. Similarly rates of certain items were based on Market Rates whereas Price List/Supporting documents wre not placed in file. Further Area of Building, Construction Year and Cost of Construction and Present Construction and Present Construction cost was not mentioned in the correctness Certificate.

Response-

Hence the case file was returned. Simultaneously the case was also discussed with Adm Comdt and GE Lalgarh Jattan by Dy. IFA Bathinda during Ty. Duty to Lalgarh Jattan on 23.07.2015. GE and Admn Comdt. accepted the advice and revised cost of proposal arrived at Rs. 69.27 lakh due to change in area of Building and reduction in assessed rate.

Concurrence/Savings achieved-

The revised case file for 69.27 lakh was received its office and AON was accorded for Rs. 69.27 lakh. **Saving to the tune of Rs. 30.53 lakh was achieved in the case.**

CASE STUDY 03 : Proposal for procurement of Heavy duty scanner by HQ ARTRAC in view of office automation at a cost of Rs. 9.97 lakh:-

Details of the case -

A proposal for procurement of qty x 5 Heavy Duty new generation scanners were received from HQ ARTRAC for AON concurrence at a cost of Rs. 9.97 lakh.

Advice of the IFA (ARTRAC), Shimla -

Case was examined, it was noticed that the heavy duty new generation scanners were proposed to be procured through LTE as in market the scanner was with scanning speed of 80 PPM was for 199500/- whereas in DGS&D by making its comparison of cost with the scanner available in DGS&DRC for 70 PPM at a cost of Rs. 2,60,867/- inclusive of taxes which was stated to be higher than the cost derived from the market survey for scanning speed of 80 PPM i.e Rs. 1,99,500/- inclusive of all taxes. Further, the proposal was examined thoroughly and beside the necessity angle, as per DDG IT policy bearing NO-B/03568/NIC/DDGIT (Proj) dt. 13 Sep 2013, Scanners with scanning speed of 10 to 60 PPM, were authorized for office automation. Accordingly, HQ ARTRAC was advised to procure heavy duty scanners with scanning speed of 50 PPM which were readily available with DGS&D Rate contract at a cost of RS. 1,49,561/- per item and total amount of proposal works out to Rs. 7,47,805/-. In view of acceptance of advice by the establishment, the proposal was concurred by the finance from expenditure angle for a financial bearing of Rs. 7,47,805/-

Response -

Action Taken by the establishment : After prolonged correspondence and discussion in the matter, HQ ARTRAC had agreed to procure heavy duty scanner with scanning speed of 50 PPM as per DDG IT policy and constituted a committee to identify suitable product and vender for procurement of heavy duty scanner available on DGS&D rate contract with a cost of Rs. 1,49,561/- per item and total amount of proposal works out to Rs. 7,47,805/-. Advice by the establishment, the proposal was concurred by the finance from expenditure angle for a financial bearing of Rs. 7,7,805/- .

Conclusion: It is stated that tends to go for higher specification especially in IT goods despite laid down specification. This becomes the basic responsibility of finance to check that specifications proposed are not too high and is restricted with in reasonable parameters. As aim of procurement of heavy duty scanner was office automation and even if higher specification scanner was purchased would have served the same purpose but we had to pay more cost for the procurement which was avoided on intervention by the finance. Therefore the role of finance in IFA system at every stage of procurement is important.

Concurrence/Savings achieved-

As a result of above advice, saving of Rs. 2.50 lakh (Rs. 9.97-7.47 lakh) has been accrued to the state beside a system improvement.

CASE STUDY-4 : Proposal for up gradation of Cat-6 cabling LAN (Army Internet) to OFC cable by HQ ARTRAC:-

Details of the case -

IFA received a proposal for up gradation of Cat-6 cabling LAN (Army Internet) for concurrence from AON angle at a cost of Rs. 19.82 lakh in June 2015.

Advice of the IFA (ARTRAC), Shimla -

On scrutiny of the proposal, it was observed that estimated cost has been worked out exorbitantly, over L-1 vendor of last time therefore, the establishment was reviewed and submitted the same case for AON concurrence. Further IFA advised to cut down requirement of extra items which were found increased as compared to last proposal due to which total AON cost increased up to Rs. 19.82 lakh and in place to use the items available in good condition in existing CAT-6 cabling network like switches, port & boxes. Subsequently the same case was submitted for revised cost of Rs. 16.63 lakh and AON concurrence through e-tendering.

Response-

After e-procurement procedure, two vendors recommended by the TEC and at commercial evaluation stage M/s Saar Technologies emerged as L-1 Vendor with an offer of Rs. 14,39,665/- against bench mark price of Rs. 16.63 lakh. The proposal was examined in IFA office at EAS stage and concurrence for Rs. 14,39,665/- was accorded from financial angle.

Action by the Establishment: Based on advice of IFA, HQ ARTRAC had agreed to utilized some of existing items which are in good serviceable condition and carried out extensive ground Survey and re- estimated the project cost at Rs. 16.63 lakh and projected the same for AON concurrence. Consequent to approval of CF from AON angle e-procurement procedure was followed and finally L-1 price was achieved for Rs. 14,39,665/- which was much below the bench mark price and the proposal was cleared by the finance at EAS stage.

Concurrence/Savings achieved-

Conclusion: IFA stated that there is best utilization of old items to be retrieved from existing Cat-6 cabling otherwise these items would have been sentenced either to BER or declared obsolete and disposed of as a scrap.

As a result of above **saving of Rs. 3.19 lakh (19.82 lakh – Rs. 16.63 lakh)** has been accrued to the state only at AON stage whereas the proposal was cleared by the finance at EAS stage for Rs. 14,39,665/- and total saving works out to Rs. 5.43 lakh (19.52-14.39).