

आई.एफ.ए. सारांश

रक्षा सेवाओं के एकीकृत वित्तीय सलाहकारों का त्रैमासिक समाचार-पत्र

अंक 17

जुलाई 2015



प्राक्कथन

ई-समाचार पत्र "आई.एफ.ए. सारांश" का 17वां अंक आपको सौंपते हुए मुझे बहुत खुशी और गर्व का अनुभव हो रहा है। इस अंक में रक्षा वित्त से संबंधित कार्य-कलापों और एकीकृत वित्तीय सलाहकारों से जुड़ी गतिविधियों को समेटा गया है। संशोधित वित्तीय शक्तियों के प्रत्यायोजन (DFPDS-2015) के मद्देनजर इस अंक का विशेष महत्व है।

इस संबंध में मेरा सुझाव है कि संशोधित वित्तीय शक्तियों के प्रत्यायोजन के जारी होने के फलस्वरूप सभी वित्तीय सलाहकारों को उपलब्ध संसाधनों के भीतर इसका अनुपालन सुनिश्चित किया जाना चाहिए। मेरे विचार से एकीकृत वित्तीय सलाहकारों द्वारा "आई.एफ.ए. सारांश" का व्यापक प्रचार-प्रसार किया जाना चाहिए ताकि आई.एफ.ए. प्रणाली में निहित जटिलताओं से सबको अवगत कराया जा सके और एक सशक्त एवं पारदर्शी वित्तीय प्रणाली गठित की जा सके।

नई दिल्ली

दिनांक: 13 जुलाई 2015

(बनवारी स्वरूप)

रक्षा लेखा अपर महानियंत्रक

टिप्पणियां एवं सुझाव CGDAIFA@GMAIL.COM पर ई-मेल अथवा आई.एफ.ए. विंग, रक्षा लेखा महानियंत्रक कार्यालय, उलन बटार रोड (पालम रोड), दिल्ली छावनी-110010 को डाक द्वारा अथवा फैक्स सं. 011-25674779 पर भेजे जा सकते हैं।

Controller's Conference 2015

Role of IFA –Need for strengthening through Capacity building & synergy with stakeholders.

During two days Controllers' Conference held from 30th April to 01st May 2015 at CENTRAD, New Delhi, the role of IFA was deliberated upon as Agenda No.3 by the core committee under the chairmanship of Sh. Rakesh Sehgal PCDA (Navy) consisting of honourable members positioned as IFAs and coordinated by Jt. CGDA (IT)



The important issues concerning IFAs were deliberated upon at length. The important points discussed are as follows:-

- Need for professional competence and financial expertise from the IFAs.
- To exploit full potential of the IFAs, they need to be associated with activities like preparation of Budget

estimates, preparation/vetting of PPP, Inculcation of cost consciousness and performance evaluation of projects.

- Trust deficit between CFA and IFA need to be removed through proactive approach.
- There is also a need of skills and more professional handling of cases on the part of IFAs.
- Command level IFAs can organize training for the officers from the executive side to give them finance perspective.



- Holding workshops in command for the benefit of lower and middle level officers dealing with procurement cases.
- Holding of periodical structured meetings with executives on monthly/quarterly basis to take stock of pending cases/observations.

- Constant need of interaction between IFA and the executive.
- Association of PCDA/CDA in IFA-CFA seminars to enable IFA and CFA to get audit perspective.
- Elimination of delay in processing of cases by taking measures like e-concurrence, possibility of combining various stages of proposal, allotment of UO No. at EAC stage as per HQrs. instructions, avoid raising piecemeal observations ,and resorting to collegiate system by IFA-CFA to resolve the issues.
- Last but not the least, there is a greater need of regular monitoring of lower level IFAs by Command IFAs.

Delegation of Financial Powers to Defence Services (DFPDS-2015)

The revised Financial powers have been notified vide this MoD (Fin) Order dated 20.04.2015, which come into effect from 1st May 2015. The service-specific Govt letters issued in 2006, as amended from time to time, stand superseded from 01.5.2015.

While Part A,B & C of the ibid MoD Order pertains to macro issues, guidelines & instructions relating to schedules and annexure respectively, Part D contains Schedules of Financial Powers and is divided into five parts which are as under –

- a. ASP-2015 (Army Schedules of Powers)
- b. NSP-2015 (Navy Schedules of Powers)
- c. AFSP-2015 (Air Force Schedules of Powers)
- d. ISP-2015 (IDS Schedules of Powers)
- e. MSP-2015 (Medical Schedules of Powers)

The ibid MoD Order has been disseminated to all PIFAs/IFAs for implementation and soliciting their views/comments in regard to point of doubts coming in the way of implementation. Addendum-I issued vide MoD letter dated 22.06.2015 has also been circulated amongst PIFAs/IFAs vide HQrs. Circular No. 10 of 2015,

All the PIFAs/IFAs are requested to make all out efforts for implementation

of revised MoD orders within the available resources.

Defence Financial Management Course (DFMC) Meerut

A course on Defence Financial Management for the Officers of the Western Command of the Indian Army was conducted by the Regional Training Centre, CDA (Army) Meerut From 15th to 19th June, 2015.



Shri G.S. Sood, IDAS, PCDA (WC), Chandigarh delivered the inaugural address. Maj Gen A. K. Sapra, GOC, 9 Inf Div. and Shri. D. R. Negi, IDAS, CDA (Army), Meerut were also present. A total of twenty eight officers attended the course. The lectures

were delivered by Shri G. S. Sood, IDAS, PCDA(WC), Chandigarh, Shri D.R. Negi, IDAS, CDA (Army), Meerut, Shri Vijay Kumar, IDAS, IFA(CC), Lucknow, Shri Sandeep Sarkar, IDAS, IFA(P-75), New Delhi, Shri T. Madhukar Rao, IDSE, CWE, Meerut, Dr. B. K. Singh, IDAS, Joint CDA, O/o the PCDA (WC), Chandigarh and the Army Officers. The course was considered very useful, informative and educative and has been highly appreciated by the participating officers.

Wishing Happy Birthday to :

Sh. Banwari Swarup, Addl. CGDA	25 th July
Sh. R K Karna, Jt. CGDA (IFA)	03 rd July
Smt Moina Benazir , Jt.IFA (PIFA-M)	01 ST July
S K Sarkar, Dy. IFA (Kanpur)	01 ST July
D C Devrani, Dy. IFA (EAC)	02 nd July
Vipin Kumar Gupta, IFA (CAC)	06 th July
U S P Kushwaha, Addl. IFA (PIFA-Air)	10 th July
L D Morya, Dy. IFA (HQ 10 Corps)	12 th July
M Srinivas, IFA (ENC)	15 th July
Vandana Kumar, IFA (R&D)	24 th July
R Srinivasan, Dy. IFA (FOGA/FONA)	25 th July
Smt Alka Nangia Arora, IFA (WAC)	31 st July
M V Ramakrishna, Dy. IFA (SWC)	03 rd Aug
L Z Bansod, Dy. IFA (COD, Cheokki)	03 rd Aug
Smt K Inderjeet, IFA (R&D Bengaluru)	10 th Aug

Chiranjeevi Golagani Dy. IFA (ENC) 14th Aug
Jagdish Singh, Dy. IFA (HQ 15 Corps) 15th Aug
Smt Ranjani Kameswara Rao (FA to ASD) 16th Aug
Smt Alka Sharma, IFA (MAP) 03rd Sep
Rajiv Sharma, IFA (WC) 07th Sep
S K Kansra, Dy. IFA (7BRD/27ED) 16th Sep
Sushil Kumar Singh, Dy. IFA (Bhuj) 24th Sep
B S Kamble, Dy. IFA (WAC) 28th Sep
Ashwani Kumar , Dy. IFA, (COD, Delhi) 29th Sep

Welcome to IFA Set Up:-

Smt. Rasika Chaube, PIFA (Air HQ), N/Delhi
Sh. Ambarish Barman, Jt. IFA (PIFA-Navy)
Sh. Shyam Kumar, Dy. IFA (HQ Delhi Area)
Sh. D.G Navade, Dy. IFA, (MC) Nagpur
Sh. E P Muralidharan, Dy. IFA (SAC) Trivendrum
Sh. Ram Balre, DY. IFA (FA to MS) Vizag
Sh. J N Doley, DY. IFA (PIFA-IDS) New Delhi
Ms Juhi Verma, DY. IFA (R&D), New Delhi
Sh. T Gopalakrishnan, Dy. IFA (DSSC) Wellington

Wishing Happy Retired Life:

Ms. K.K Velumayil, Dy. IFA (DSSC) Wellington
Sh. G.R Malhotra, Dy. IFA (PIFA-M)
Sh. K.C Jarial, Dy. IFA (HQ 9 Corps)
Sh. S.B Mathdevru, Dy. IFA (9BRD/46ED)

COMMENDATION

Smt. Krishna Kumari Velumayil, IDAS, (2004) has been awarded Commendation and appreciation from Lt. Gen. S.K Gadeock, AVSM, Commandant, DSSC, Wellington

Nilgiris (Tamilnadu) for the exemplary/dedication shown by her in discharge of duty as DY.IFA of the Staff College, Wellington.

INSTRUCTIONS/CIRCULARS

Delegation of Financial Power to Defence Services 2015.

A copy of Gol MoD Order No. CoordA-102 dated 20.04.2015 on Delegation of Financial Powers to Defence Services effective from 01.05.2015 has been uploaded on the Website of HQrs. Office (www.cgda.nic.in) for implementation by the field PIFAs/IFAs.

(IFA Circular No. 08 of 2015)

Guidelines for procurement of MT/Specialist Vehicles

In supersession of all past orders on procurement of MT/specialist vehicles by Defence Services, Gol MoD (Fin) vide their letter No. Coord A-106 dated 30.04.2015 has issued broad guidelines for implementation with immediate effect. It has been instructed that accordane of approval in principle (AIP) will be mandatory for

each case related to procurement of vehicles, irrespective of its value. It will cover all types of Common User/Specialist Vehicles.

(IFA Circular No. 09 of 2015)

Addendum-1 to Delegation of Financial Power to Defence Services 2015.

GoI MoD (Fin) letter No. CoordA-102 dated 22.06.2015 vide which addendum-1 to Delegation of Financial Powers to Defence Services (DFPDS-2015) issued, has been uploaded on the Website of HQrs. Office (www.cgda.nic.in) for information and guidance of PIFAs/IFAs.

(IFA Circular No. 10 of 2015)

CASE STUDIES

1. Extension of Annual Maintenance Contract (AMC).

On examination of proposal for extension of Annual Maintenance Contract for Appassionata E.K.M of INS Sindhuvijay by IFA, it was observed that the proposal was

concurrent by the IFA and sanctioned by the CFA in January 2011.

However, the Annual Maintenance Contract could not be signed by both of the parties till May 2013. Since the main Annual Maintenance Contract was not signed till May 2013, there was no authority in support of the proposal for extension of Annual Maintenance Contract. Hence, as a result of intelligent scrutiny by the IFA, the proposal was dropped and there was saving of Rs. 1.73 Crore to the state.

(Courtsey: IFA (WNC))

2. Provision of deficient furniture for Married Accommodation at DHQ-3 Mangalore.

IFA received a proposal for provision of deficient furniture for Married Accommodation amounting to Rs. 1,93,07,200/-.

IFA examined the proposal & observed that the AE-II contained an element of escalation amounting Rs. 18,57,593/- on Furniture. However, escalation on furniture is not applicable in terms of E-in-C's letter

No. A/95533/DWP/Pol/E2W (PPC) observed that escalation @ 5.5% per annum had been included in the AE of dated 09 Nov 2007. This issue was raised by IFA (Indian Coast Guard), New Delhi, the proposed work having physical completion period of 104 weeks from

Accordingly, the AE-II was revised by the date of release. the Engineering Authority, deleting the element of escalation on furniture and the proposal was concurred for Rs. 1,73,94,000 based on revised AE - II. As per Para 29 (g) of DWP 2007 and clarification issued by the CGDA office, no escalation should be allowed when scheduled work is to be completed within two years. In the instant case, total saving of Rs. 19,13,200/- (Rupees nineteen lakh thirteen thousand two hundred only) completion of work was shown as 104 week. Hence escalation @ 5.5% per annum was not admissible. The case was returned with an advice to revise AE.

(Courtesy: IFA (Coast Guard))

3. Provision of deficient Parking Space for OTM Accommodation at CG Enclave OKHA. The case was re-submitted with revised AEs Part-I for an amount of 99.13 Lakh. As a result, saving of Rs. 10.58 Lakh was achieved.

A proposal for provision of deficient Parking for OTM Accommodation at ICGS Okha had been approved under Annual works programme 2014-15 at a rough cost of Rs. 122.20 Lakh.

The proposal was submitted by the COMCG (NW) Gandhinagar at an estimated cost of Rs. 1,09,71,400/-. IFA received a proposal for Maintenance Dredging Work for an additional quantity of 12,82,362 Cu.M While scrutinising the proposal, it was

(Courtesy: IFA COMCG (NW))

4. Maintenance Dredging Work under Option Clause.

at a cost of Rs.32.28 Crore by invoking option clause.

On examination of the case It was observed that exercising the option clause under the Maintenance Dredging Contract which was initially concluded in Dec 2013, for an expenditure amounting to Rs. 83,93,29,200/- for quantity of 30 Lakh Cu. M – by CFA overruling the advice of IFA.

The contract was concluded for carrying out dredging for Qty 30 Lakh Cu. M in two phases. In Phase –I qty of 17.38 Lakh Cu.M had already been dredged during the period from 16 Dec 2013 to 20 Jun 2014. Quantity of 12.62 Lakh Cu. M still remained to be dredged in the 2nd Phase during the F.Y 2014-15. Therefore the necessity of the additional work by invoking option clause was not considered justified.

Further, due to reduction in international oil prices, there was downward trend in the market with respect to rates of dredging as

compared to the prevailing rates at the nearby locations. Therefore in the light of the provisions contained in Para 7.13.3 of DPM 2009 the proposal was not considered economically viable for according concurrence and IFA advised to drop the proposal.

The financial advice rendered by the IFA was accepted by the CFA and the proposal relating to getting Maintenance Dredging carried out for the addl. Quantity of 12,82,362 CuM over and above total quantity of 30 lakh Cu.M by invoking Opting Clause, was dropped by the CFA resulting in saving of Rs. 32.28 Crore to the exchequer.

(Courtsey: IFA WNC)

Leadership is the art of getting someone else to do something you want done because he wants to do it.

Dwight D Eisenhower
