

# रक्षा लेखा महानियंत्रक

उलन बटार मार्ग, पालम, दिल्ली छावनी-110010

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संख्या आई.एफ.ए./ 65

दिनांक :- 16.02.2018

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सेवा में

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

विषय - वित्तीय सलाह मामले।

**Sub - Financial Advice Cases**

वित्तीय सलाह संबंधी परिपत्र सं.-04 – वर्ष 2017-18 का दिनांक 16.02.2018 सूचना एवं मार्गदर्शन हेतु प्रेषित किया जाता है।

Financial Advice Circular No.-04 of 2017-18 dated 16.02.2018 is forwarded herewith for information and guidance please.

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

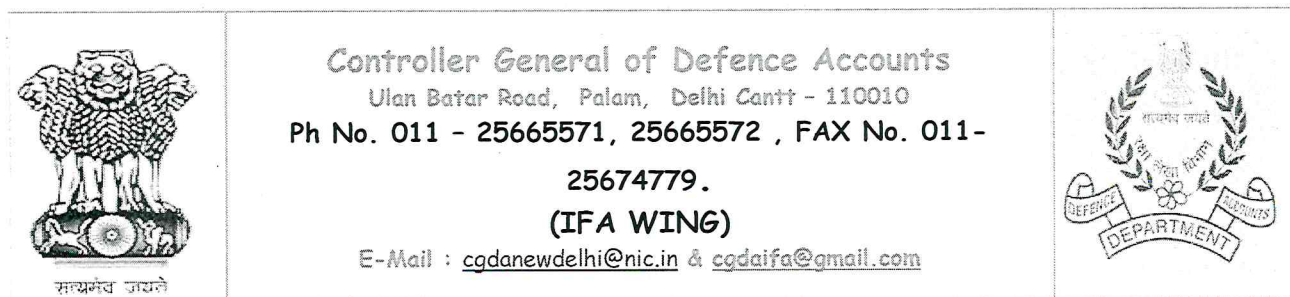
व.ले.अ. (आई.एफ.ए. विंग)

प्रतिलिपि

✓ 1. रक्षा लेखा व. उप महानियंत्रक (ईडीपी)-कृपया परिपत्र IFA Home Page वेबसाइट पर डलवाने का कष्ट करें।

व.ले.अ. (आई.एफ.ए. विंग)

## Financial Advice Circular No. 04 of 2017-18



Dated: 16.02.2018

**Subject:- Financial Advice Case.**

The financial advice cases as submitted by IFA (DGAFMS), New Delhi is circulated herewith for information and guidance.

**Case Study 1 :** Procurement of qty 54 of PVMS No. 160001 Advance Rotary Microtome with Fine Advance movements from 0.5 to 6 microns

Amount Proposed : Rs.6,91,20,000/- + tax

Amount Concurred : Rs.4,48,00,000/- + tax

Savings : Rs.2,43,20,000/-

**Details of the Case:** IFA received a proposal for Procurement of qty 54 of PVMS No. 160001 Advanced Rotary Microtome with Fine Advance movements from 0.5 to 6 microns for various AFMS hospitals on Non-PAC basis. The procurement was on dues out basis as per the demand received from various depots, at a total estimated cost of Rs. 6,91,20,000/- + taxes each) out of capital budget.

**Advice of the IFA:** IFA carefully scrutinized the proposal and observed that since the instant equipment was also procured in the year 2014 and the 6 consignee hospitals, which are included in the present proposal have already been provided the equipment as per authorization in the year 2014. As such, IFA DGAFMS office

was asked to justify the procurement of equipment more than the authorized qty for these six hospitals.

**Saving:** On the advice rendered by IFA(DGAFMS), DGAFMS office reviewed the consignee list by deleting the requirement of the 6 consignee hospital pointed out by IFA(DGAFMS) office the qty was revised from qty 54 to qty 35. Accordingly the total estimated cost was revised from Rs. 6,91,20,000/- + taxes for qty 54 to Rs. 4,48,00,000 + taxes for qty 35 (@Rs. 12,80,000/- + taxes). This has resulted in a saving to the tune of Rs. 2,43,20,000/- to the state.

**Case Study 2:** Procurement of qty 35 Excimer Lamp for deptt of Dermatology of various AFMS hospitals on ATE basis.

**Amount Proposed :** Rs.6,63,00,000 + tax

**Amount Concurred :** Rs.2,18,19,840/- + GST

**Savings :** Rs.4,44,80,160/-

**Details of the Case:** IFA received proposal for procurement of qty 35 of Excimer Lamp for deptt. of Dermatology of various AFMS hospitals on ATE basis at a total estimated cost of Rs. 6.63 crore out of capital budget initially to MoD/MOD(Fin). Consequent upon the issuing of DFPDS - 2016, the instant proposal was submitted to IFA(DGAFMS) under the delegated financial power of DGAFMS in consultation with IFA.

**Advice of the IFA:** IFA carefully scrutinized the proposal and observed that at present UV chamber is being used for therapy. Therefore, in order to ensure the optimum utilization of the existing facility and also avail the benefits of the proposed equipment, it was advised to consider the procurement of the instant equipment for select hospitals with large no of patients with dermatological conditions as indicated in the justification.

**Concurrence & Saving:** The advice rendered by IFA (DGAFMS) has been accepted by the DGAFMS office and agreed to revised the proposed qty to 14 instead of qty 34 as proposed initially at a total estimated cost of Rs. 2,18,19,840/- + GST (@ Rs 15,58,560/- + GST each). This has resulted in saving to the tune of Rs. 4,44,80,160/- to the state.

**Case Study 3: Procurement of qty 56 Endoscopic Sinus Surgery Set for Deptt of ENT of various AFMS hospitals.**

**Amount Proposed :** Rs.18,17,00,000/- + tax

**Amount Concurred :** Rs.16,86,88,000/- + tax

**Savings :** Rs.1,29,76,000/-

**Details of the Case:** IFA received proposal for procurement of qty 56 of Endoscopic Sinus Surgery Set for deptt of ENT of various Armed Forces Medical Service hospitals on Non-PAC basis approved under Annual Acquisition Plan for 2014-15 at a total estimated cost of Rs. 18.17 + taxes (@ Rs. 32.44 lakh + taxes) out of capital budget initially to MOD/MOD (Fin). Consequent upon issuing of DFPDS 2016, the instant proposal was submitted to IFA (DGAFMS) under the delegated financial power of DGAFMS in consultation with IFA.

**Advice of the IFA:** IFA carefully scrutinized the proposal and observed that the above equipment being scaled items with PVMS No. 60146N vide AMC scale 51, the qty in the proposal has been projected over and above of scale. It was advised that present authorisation/holding with their vintage and cost in r/o proposed consignee hospitals my be placed on file. It was also advised to confirm that proposed consignee hospitals are having bed capacity 150-299 and above 300 beds entitling them for one equipment each as per the AMC scale 51. After reviewing the present authorisation/holding by the proposed consignee hospitals, the proposal has been revised to qty 52 instead of qty 56 as proposed initially.

**Concurrence & Saving:** On the basis of point raised by IFA (DGAFMS), the proposal was re-examined and total qty revised to 52 instead of qty 56 as proposed earlier. Thus total revised estimated cost comes to Rs. 16,86,88,000/- + taxes from initial amount of Rs. 18,17,00,000 + taxes.

As a result of the advice rendered by IFA(DGAFMS) , a saving to the tune of Rs. 1,29,76,000/- has been achieved to the state.