



रक्षा लेखा नियंत्रक, उद्यान विहार, नारंगी, गुवाहाटी-781171
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No. IA/II/020/Circular/Vol. VII

Dated: 16/12/2020

Important Circular No. 124

The All LAOs/AO GEs

Subject: Utilization of Capital equipment/weapon/platforms procured by SHQs

Reference: HQrs Office CGDA Delhi Cantt letter No. AT-IAR/13376/Miss Corr/SHQ
Dated. 04.11.2020 & No. AT-IAR/13376/Misc. Corres/Army dated.
18.09.2020

Please find enclosed a copy of HQrs. CGDA letter No. AT-IAR/13376/Miss corr/SHQs dt. 04.11.2020. & No. AT-IAR/13376/Misc. Corres/Army dated. 18.09.2020 which are self explanatory.

In this regard, it is stated that the subject study be conducted separately for both Capital and Revenue procurements to identify excess/unnecessary procurements if any. Study must show the historical pattern in procurements assessing inter alia whether or not the items/equipments have been procured based upon their actual requirement in Indian context, and if these have been utilized optimally.

In addition to above, LAO(A) Tezpur further directed to report cases regarding infructuous expenditure due to non-functioning of apparatus X-ray machine in r/o 155 Base Hospital.

The detailed report after examining above aspects be furnished by 21st Dec. 2020 positively through CDA Guwahati nic mail (cda-guw@nic.in).

Encl: As above

N.K. Biswas
(N. K. BISWAS)
Dy. Controller (IA)

Copy to:

The Officer-in-charge,
EDP Section,
(Local)

It is requested to upload in CDA Guwahati website.

Moloy Ghosh
(Moloy Ghosh)
Sr. Accounts Officer(IA)



कार्यालय रक्षा लेखा महानियंत्रक
उलन बटार रोड, पालम दिल्ली छावनी - 110010
Controller General of Defence Accounts
Ulan Batar Road, Palam, Delhi Cantt - 110010



No. AT-IAR/13376/ Misc. Corr/ SHQs

Dated :- 4.11.2020

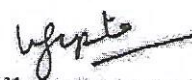
To

All PCDA's /CDAs (Including PCAs and Cof FAs)

Sub: Utilization of Capital equipment/weapon/Platforms procured by SHQs.

MoD has asked CGDA to get the study conducted on the above subject by undertaking fresh audit of Procurement to identify excess/ unnecessary procurement if any. Study to be done must analyze the historical pattern in procurements assessing, inter alia whether or not the items/ equipments have been procured based upon their actual requirement in Indian context, and if these have been utilized optimally.

2. Study be conducted by all PCDA's / CDAs in their respective field so that the all branches /wings of Defence get covered.
3. Study is to be conducted separately for both Capital and Revenue procurements.
4. The detailed report after examining above aspects be furnished by 10th Dec 2020 on Email ID iacgda.dad@gov.in
5. Meanwhile MOD has also desired details of cases from previous audit report where in excess/unnecessary procurement was done. Accordingly the information is being compiled from the Internal Audit reports & is being furnished to MoD.
6. For Regional PCDA's/CDAs only- This office earlier communication dt. 18.9.2020 regarding reporting of cases related to over-provisioning and non-utilization of stores by Army establishments may now be submitted as per the terms of reference mentioned at para 1 as per the revised time lines and terms of reference mentioned above.


(Vinakshi Gupta)
Jt.CGDA(IA)



No. AT-IAR/13376/Misc. Corres/Army.

Dated: 18.9.2020

To

All Regional PCDA's/CDAs

Sub: Over-Provisioning and non-Utilization of Stores by Army Establishments-Regarding.

Thrust of audit is to help Defense forces to always be in a state of preparedness. However various audit reports have revealed cases of over provisioning at initial stages resulting in overstocking. There store eventually remain under/Nonutilized for a long period. Non utilization of these equipment/store defeat the purpose for which it was purchased. Moreover it reflect faulty planning and blockage of public money resulting in infructuous expenditure which could have been avoided and effectively utilized for meeting urgent requirement of defense within the allocated Budget.

It has been desired that a report to this effect showing detail of such type of cases be prepared on priority. It is therefore requested to collate the relevant information. As collating information will take some time in the meantime, it is requested that IAR & MFAI / Audit reports for the last 2-3 years be reviewed & such cases worth reporting to MOD be furnished to this office by 30th Sept 2020. Further Performance study on the basis of information gathered on Over provisioning of stores leading to non-utilization of such stores be furnished by 15th October through email ID- iacgda.dad@gov.in

CGDA has seen.


T.J. Satish
Dy. CGDA