

**OFFICE OF THE CDA GUWAHATI, UDAYAN VIHAR,
NARANGI, GUWAHATI:-781171**

(Internal Audit Section)

FAX/SPEED POST

NO:- IA/II/15/MFAI/VOL-LXXV

Dated:- 15-07-2014

TO,

1. ALL LAOs

2. ALL ALAOs

Subject:-Accounting of Dealership Commission on LPG.

Copies of following Hqr. Office letters & PCDA (CC) Lucknow D.O. letters are forwarded here with for your necessary action please & the same may also please be noted in your MNB:-

1. CGDA Delhi lettr no-
AT/IX/9019/2002/II dt:-16-07-2012
AT/IX-A/9019/2002/11/LPG dt:-28-05-2010
2. PCDA (CC) Lucknow D.O. no-
IA/I/1259/LPG dt:-15-03-2010

Encl:-0-

G10(IA) has seen.

Copy to:-

✓ The Officer-in-charge
EDP Section
Local

: For information w.r.t. above with a request to
upload the aforesaid letters in CDA Guwahati's website please.

sd/
S.A.O.(IA)

(Signature)
S.A.O.(IA)

254 1/1

Dated 16-07-2012

Dated 16-07-2012

Commission on LPG.

U/1259/LPG No. dated 21- 06-2010.

provided vide your letter cited under
ned in this HQrs office in consultation
A (Navy) Mumbai and CDA (A.F) New
under:

B)/2006/D (QS) dated 24-01-2007 is

Ref: Your office letter No.IA/I/1259/LPG No. dated 21- 06-2010.

- (a) GOI MoD letter No.1 (3)/2006/D (QS) dated 24-01-2007 is applicable on those gas agencies which are running out of public fund accounts only.
- (b) No specific authority/ order is available on those gas agencies which are financed out of non public fund/ regimental funds.
- (c) Rent & Allied Charges are recoverable for the Govt. accommodation used for the gas agencies run out of non public funds.
- (d) No manpower from Govt. sources is authorized to be used to run the gas agencies funded from regimental funds.

ACGDA (AT-I)

2014 17:15 FROM:

188

Dated 28-05-10

The PCDA (CC) Lucknow

POC

Ref: D.O.Letter No. A/I/1259/LPG dated 15-03-10 from Sh. V.V Rao. IDAS, PCDA (CC) Lucknow to Smt. Radha A. Nanjanath, IDAS, Addl CGDA (AT).

1. The first part of the document is a title page. It contains the title of the document, the author's name, and the date of the document.


(a) The practice of operating Gas Agencies out of Regimental Funds is being followed by all the Supply Depots under your command.

(b) Payments for purchase of Gas from IOC are being made out of Regimental funds only by all the depots.

(c) Storage Sheds have been provided by the unit authorities, if so whether any rent is being recovered on this account.

(d) The manpower used to run the Gas agencies is provided by unit authorities from Govt. sources or from private sources.

It has also been brought out in the concluding para of the DO letter that the practice of crediting of 50% profit / commission to the Govt. account is being followed by Air Force. Relevant authority on the basis of which such a system is in vogue in Air Force may please be intimated interalia forwarding copy of such authorization.


(Kavita Garg)
Dy.CGDA (AT-II)

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26/5



वी० वी० राव, भार.से.से.
प्रधान नियन्त्रक

V. V. Rao, I.D.A.S.
Principal Controller



Office 051547
Mily. No 0911
Fax 0522-2451993

अंशा० पत्र संख्या
D. O. No. IA/1/1259/LPG
रधा लेखा प्रधान नियन्त्रक (मध्य कमान)
Principal Controller of Defence Accounts (C.C.)
करियप्पा रोड, लखनऊ कैंट - 226 002
Cariappa Road, Lucknow Cantt. - 226 002

दिनांक/Dated 15th March 2010

Dear Radha,

I am writing this with reference to **accounting of dealership commission on LPG** which is a long outstanding issue. In this context, my office letters of even No. dated 30.3.2009 and 4.3.2010 may be referred (photocopies enclosed).

In terms of instructions contained in HQrs office letter No. AT/IX/9019/2002/II/LPG dated 27.1.2009, and GOI MOD letter No. 1 (3)/2006/D(QS) dt. 24.1.2007, dealership commission accrued on Free/Payment issue of LPG is to be separately accounted for as Public Fund Account and utilized on authorized items of expenditure for smooth running of the gas agencies, which are financed from Public Fund Account and using Govt. land and balance amount, if any, as on 31st March of each year will be deposited to govt. treasury through MRO. The accounts of these gas agencies are to be audited by CIDA through LAOs like any other auditable documents.

Instances have come to notice where Army units are running private gas agencies which are stated to be financed from unit Regimental funds and are also using defence land and infrastructure. Whole of the dealership commission accrued on LPG is being credited to Regimental Funds in such cases. But since these gas agencies run out of Regimental Funds using govt. land and infrastructure, we are of the opinion that at least 50% of the total profit accrued by way of Dealership commission on LPG should be credited to Govt account as per the directions of GOI, MoD letter No. D1026/5/2000/D(Land) dated 4.1.2001 (photocopy enclosed). It is learnt that the practice of 50% contribution to govt account is in vogue in Air Force and such practice may ensure uniform practice across the services (Army/Navy/Air Force).

It is, therefore, requested to issue necessary directives/instructions in the matter.

With Best wishes,

Smt Radha A. Nanjanath, IDAS
Addl CGDA (AT)
O/o the CGDA
Ulan Batar Road, Palam,
Delhi Cantt-110010.

Yours Sincerely,

(V.V.RAO)

RECEIVED
23/3/2010

1/Added (AT)
19-3-2010

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22/3/10