

# रक्षा लेखा महानियंत्रक

उलन बटार मार्ग, पालम, दिल्ली छावनी-110010

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संख्या आई.एफ.ए./ 65

दिनांक :- 20.09.2018

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 2018-19 का दिनांक 20.09.2018 सूचना एवं मार्गदर्शन हेतु प्रेषित किया जाता है।

Financial Advice Circular No.-01 of 2018-19 dated 20.09.2018 is forwarded herewith for information and guidance please.

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

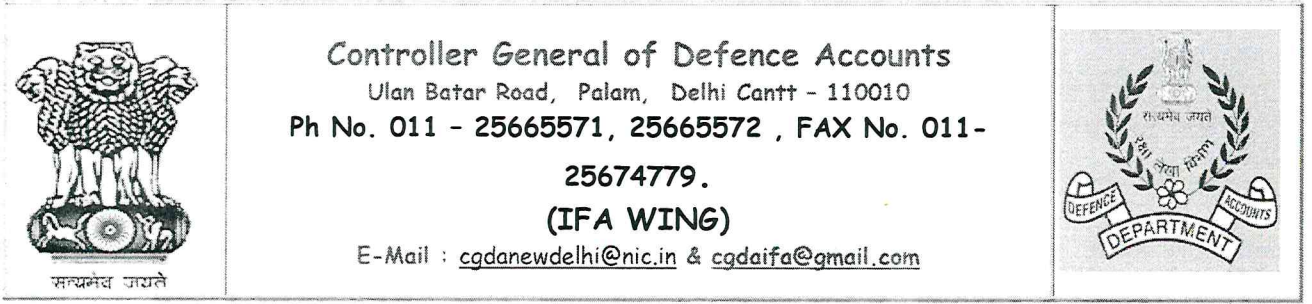
ले.अ. (आई.एफ.ए. विंग)

प्रतिलिपि

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

ले.अ. (आई.एफ.ए. विंग)

**Financial Advice Circular No. 01 of 2018-19**



**Dated: 20.09.2018**

**Subject:- Financial Advice Case.**

The financial advice case submitted by IFA HQrs Training Command (AF), Bengaluru (02 case study) are circulated herewith for information and guidance.

**Case Study:** (i) Installation of Artificial Rappelling/Climbing Wall (ii) Establishment of 10 Mtr Air Rifle Range.

**Amount Proposed(AoN)** :Rs. 58,34,881/- (Rs. 24,79,381/- for Artificial Rappelling/Climbing Wall and Rs.33,55,500/- for Establishment of 10 Mtr Air Rifle Range)

**Amount Concurred (AoN)** :Not concurred

**Amount Concurred (EAS)** :Not concurred

**Savings** :Rs. 58,34,881/-

**Detail of the case:** IFA received two proposals from Sainik School, Bijapur in Dec 2016, seeking AoN concurrence for (i) Installation of Artificial Rappelling/Climbing Wall (ii) Establishment of 10 Mtr Air Rifle Range at estimated cost of Rs. 24,79,381/- and Rs. 33,55,500/- respectively. The examination of these two cases revealed that an amount of Rs. 78.40 lakh and Rs. 1 Crore has been released as Grant-in-aid to Sainik School, Bijapur vide MoD letter dt. 27 Mar 14 and dt. 25 Mar 15 respectively and it was proposed by the Principal to utilise the said grant in the FY 2016-17 i.e. after a gap of almost 3 years. It was further found that the Utilisation Certificates (UC) for the FY 2013-14, FY 2014-15 and FY 2015-16 (copies enclosed) issued by the Principal, Sainik School Bijapur for submission to MoD were not strictly as per the format prescribed in GFR. Moreover, the

UCs for FY 2013-14 and FY 2014-15 showed 'NIL' unspent balance, whereas the amount of Grant sanctioned in FY 2013-14 was not utilised till issue of the said UCs.

**Advice of IFA:** IFA examined (i) the proposal were returned to SOA, HQTC(IAF) with the observation that in terms of Rule 212(1) of GFR-2005, the amount sanctioned by MoD in FY 2013-14 should have been completely utilised and UC to this effect should have been submitted to MoD by 31 Mar 15, as per Form GFR 19-A. In case of non-utilisation, as was the case here, unutilised amount should have been surrendered to MoD.

(ii) The matter was also brought to the notice of CGDA vide D.O No. IFA/HQTC/AF/AN/Corr/2017-18 dt. 30 Jun 2017, for taking up the matter at appropriate level with Service HQ/MoD in view of possibility of similar irregularities taking place in other Sainik Schools.

**Concurrence/Savings Achieved:** Based on the above advice of IFA, both the cases are not being pursued by Sainik School, Bijapur resulting in savings of Rs. 58,34,881/-. Further, MoD have directed suitable disciplinary action against the then Principal, Sainik School, and that the matter has been referred to Audit Wing of HQrs Office for examination and to incorporate the issue in IAR after consultation with the concerned Controller.