



सत्यमेव जयते

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**Instruction No. 03 of 2015**

No. IFA/109 248

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To

**Sub:** Processing of proposals out of Sports Activity Grant (SAG).

GoI MoD vide their letter No. A/55057/policy/GS/MT-8/878/D (GS-VI)/2011 dated 10.06.2011 promulgated vide HQrs. IFA Wing LO No. 06 of 2011 issued broad guidelines on procedure for expenditure on sports equipment/infrastructure/activities. However, certain references relating to processing of proposals out of Sports Activity Grant (SAG) are being received from various field IFAs positioned at Command/Services Hqrs. level.

2. The matter has been examined in consultation with Ministry of Defence (Fin) and clarifications are as under:-

S.N	Doubts referred to MoD (Fin)	Clarification issued by MoD (Fin)
1	Whether expenditure on establishment of sports infrastructure out of SAG is to be classified as revenue or capital by taking into account the twin criteria of amount and life of the item or the exemption accorded by MoD (Fin) to <b><u>the upper ceiling of Rs 15 lakhs</u></b> would continue for classification of expenditure as revenue?	Establishment of sports infrastructure will also be booked under Revenue Head and exemption will be available to this also as is given to cases coming under contingent expenditure.
2	Whether sports infrastructure proposals out of SAG are to be regulated as per Scales of Accommodation - 2009 (MES) and what scales/guidelines are to be followed for processing of cases not covered by SOA?	Infrastructure proposals of SAG will have to be seen from the nature of items. Items covered in sports disciplines portion of Scales of Accommodation-2009 will be guided by those scales. Other items may have to be processed by the respective CFA/Service after

