

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

No. 21241 /F., dt. 17.07.2014
FIN-COD-RULE-0006/2014

OFFICE MEMORANDUM

Sub: - Sanction of Grant-in-Aid, Maintenance of accounts thereof and submission of Utilization Certificate.

1. The detailed guidelines regarding sanction of Grant-in-Aid, Maintenance of accounts thereof and submission of Utilization Certificate are contained in Section III of Chapter 10 of OGFR, Volume –I under Rules 170 to 173 and supplemented by executive instructions. However, these rules are required to be modified so as to compile information relating to Grant-in-Aid sanctioned by the State Government in accordance with Indian Government Accounting Standard-2 (IGAS-2) and its incorporation in Finance Accounts of the State Government. Accordingly, pending revision of OGFR, the following guidelines are issued for compilation of information relating to Grant-in-Aid sanctioned by the State Government.

2. Principles and Procedure for award of Grants-in-aid:

i) The procedure regarding disbursement of grant-in-aid contribution, scholarships etc. at the Treasury is contained in Subsidiary rules 350-354-A of the Odisha Treasury Code, Volume-I and orders of Government issued from time to time.

ii) Grants-in-aid in cash shall be recognized in the books of the grantor at the time cash disbursements take place. Grants-in-aid in cash shall be recognized in the books of the grantee at the time cash receipts take place.

iii) Each Department should maintain a list of Institutions or Organizations along with details of amount and purpose of grants given to them on its web site.

iv) Every order sanctioning a grant shall indicate whether it is recurring or non-recurring and designation of the countersigning authority, and specify clearly the object for which it is being given and the general and special conditions, if any, attached to the grant. In the case of non-recurring grants for specified object, the order shall also specify the time limit within which the grant or each installment of it is to be spent.

v) When recurring Grants-in-Aid are sanctioned to the same institutions for the same purpose, it should be clearly stated in each sanction order that the unspent balance of previous year's grant has either been surrendered to Government or has been taken into account in sanctioning subsequent grant. The fact of exemption from submission of audited statement, if any, may also be indicated in the sanction order.

vi) The sanctioning Authority while sanctioning Grants-in-Aid to Small Institutions, which are entirely or mainly financed by Government, and to Local Bodies shall specify the Counter Signing Authority, the Drawing and Disbursing Officer, the periodicity of drawal and disbursement, the time limit by which utilization certificate is to be submitted, in case it is so required as per the stipulation made in the sanction order.

vii) The authority sanctioning a grant while communicating the sanction to the Accountant-General should state whether the audited statement of accounts has been received when required or whether the grantee has been exempted from submitting the statement.

viii) A target date should be prescribed for submission of audited statements of accounts by the grantee-institutions to the sanctioning authorities concerned and for submission of utilization certificate to the Accountant-General

3. Model Sanction Order:

A sample format for sanction of Grant-in-Aid placed at **Schedule-I** should be invariably adopted with necessary addition and alteration wherever needed in order that the sanction order captures all relevant information required for maintaining Grant-in-Aid register in **Annexure-I & II** and incorporation in Finance Accounts subsequently.

4. Maintenance of Register of Grants and submission of information for preparation of disclosure statement in accordance with IGAS-2 by the Departmental Officer :-

i) A Register of Grants shall be maintained by the sanctioning authority/ countersigning authority in the format given in **Annexure-I** where the grant-in-aid is drawn by the grantee.

ii) A Register of Grant-in-aid is to be maintained in **Annexure-II** by the drawing officer where the grant is drawn by the Departmental authority.

iii) The following conditions should be observed in the matter of sanction of grants-in-aid which result in the creation or acquisition of permanent or semi-permanent assets:-

(a) The grantee institutions should maintain a register in **Annexure-III** of the permanent and semi-permanent assets acquired wholly or substantially out of Government grants. The register should be maintained by the grantee institutions separately in respect of each sanctioning authority and a copy thereof furnished to the sanctioning authority annually.

(b) The sanctioning authorities should also maintain block accounts of permanent and semi-permanent assets acquired wholly or substantially out of Government grants in **Annexure-IV**. This record is of a permanent nature and should be posted from the annual return furnished by the grantee institutions.

(c) The Register of Assets and the Register of Block Accounts maintained by the grantee institutions and the sanctioning authorities respectively should be open to scrutiny by audit.

(d) An undertaking should be obtained by the sanctioning authorities from the grantee institutions to the effect that they (the institutions) agree to be governed by the conditions of the grants which result in the creation or acquisition of permanent or semi-permanent assets.

(e) In respect of grants to non-Government or quasi-Government bodies or institutions the assets should not, without prior sanction of Government be disposed of or encumbered or utilized for purpose other than those for which grants are sanctioned. This condition may be laid down in the orders sanctioning grants-in-aid. Assets for the above purpose should mean (a) immovable property and (b) movable property of a capital nature where the value exceeds ₹ 50,000.

iv) Based on the information available in the Register maintained in **Annexure-I & II**, by the sanctioning authority, counter signing authority and/or the Drawing Officer, as the case may be, they shall submit the information required in Indian Government Accounting Standards (IGAS-2) in respect of grant-in-aid released during the previous financial year(t-1) in **Annexure-V** to the Accountant General (A&E), Odisha by 30th April of the succeeding financial year (t+1).

5. Submission of Utilisation Certificate, Reports, Statements etc.

(1) Submission of Utilisation Certificate to the Sanctioning Authority and Accountant General in respect of the grant-in-aid / grant is required in respect of

those grants-in-aid / grants sanctioned for specific purpose where-in the sanction order specifically stipulates submission of such Utilisation Certificate. In the absence of such specific stipulation for submission of Utilisation Certificate, submission of Utilisation Certificate is not necessary. Further, in respect of grants-in-aid / grants sanctioned for general purpose no Utilisation Certificate is necessary. Similarly, no Utilisation Certificate is necessary in respect of the sanction of funds for the following purpose :-

- (i) Compensation and assignments sanctioned under the head of account "3604- Compensation and assignment"
- (ii) Contribution to Fund and annual subscriptions to different organisations
- (iii) Relief and compensation on account of loss, atrocities etc.
- (iv) Scholarship, Stipend and Reimbursement of expenditure.
- (v) Grant-in-aid salary drawn by the Drawing & Disbursing Officers declared for the Grantee Institutions (Aided Educational Institutions) as the salary of these employees is being directly credited to their Bank Accounts.
- (vi) Central Grants not transferred to outside agencies.

(2) Notwithstanding the stipulations indicated in Sub-Para (1), the sanctioning authority may insist Utilisation Certificate in respect of any types of grants-in-aid / grants earlier sanctioned before releasing further fund to ensure proper accountability for the funds earlier released.

(3) (i) The utilization certificates should be furnished in **Annexure-VI** (existing forms slightly modified which is applicable both for grant and loan) within a 'reasonable time' after the grant is paid to the institutions. The Administrative Department of the Government should prescribe, in consultation with the Finance Department, target dates for the submission of the utilization certificates by the institution concerned to the Accountant General through the Administrative Departments. The target date for submission of Utilization Certificate shall be as stipulated in the Sub-para below.

(ii) Since expenditure is incurred to achieve certain physical objectives, the utilization certificates must provide information on the physical progress of schemes for which grant has been utilized. It is, therefore, imperative that all institution/ organizations (including Public Sector Undertakings) receiving grants are to enclose a statement on the physical achievements made out of the grants sanctioned which should be commensurate with the amount of funds received. Such a statement as per the proforma in **Annexure-VII** (newly added) has to be separately enclosed with all the Utilisation Certificates and are to be countersigned by the Head of the Department as per the terms and conditions of the grants. (Finance Department Memo No.Codes-40/2002-1035 (333)/F., dt.07.01.2003)

(4) As a General principle the time line specified below for Submission of Utilisation Certificate in respect of different types of grants shall invariably be followed.

i) In case of recurring grant-in-aid released on half-yearly/quarterly basis, the installment due in respect of recurring grant-in-aid in the financial year "t" for the 1st half year/2nd quarter will be released on receipt of Utilization Certificate in respect of the total amount of grant-in-aid released during the year preceding the previous financial year i.e. released during the financial year (t-2).

ii) In case of recurring Grant-in-Aid, the installments due in the 2nd half year /3rd quarter of the financial year (t) will be released on receipt of Utilization Certificate for 50% of the grant-in-aid released in the previous financial year i.e. the financial year (t-1).

iii) In case of recurring grant-in-aid towards salaries for educational institutions released on monthly/quarterly basis, the installment(s) during the first two quarters of the financial year (t) will be released on the basis of Utilization Certificate for the total amount of grant released during the year preceding the previous financial year i.e. during the financial year (t-2).

iv) The installments due in respect of recurring grant-in-aid towards salaries for educational institutions as indicated in the foregoing paragraph, for the third and fourth quarter of the financial year (t) shall be released on receipt of Utilization Certificate for 50% of the grant released during the previous financial year i.e. released during financial year (t-1).

v) The above arrangement as indicated in (i) to (iv) above would provide a "reasonable time" of one year from the date of issue of the letter sanctioning the grants, for submission of full Utilization Certificate in respect of recurring grants. However, the dates for submission of Utilization Certificate in respect of the grant released during the year (t-2) and 50% of the grant released during the year (t-1) to Administrative Department and transmission of the same to the Accountant General (A&E) Odisha would be 1st and 31st December of the year 't'.

vi) In respect of non-recurring Central Grants received through the State Budget and utilized through the Departmental Officers or through autonomous agencies, the Utilization Certificate should be submitted to Government of India within twelve months of the closure of the financial year in which the grant was released i.e. the Utilization Certificate to be submitted in the year 't' in respect of the grant released during the year '(t-1)'. In case of recurring grant-in-aid, any release in excess of 75% of the

amount sanctioned in the subsequent financial year (t) would be made by the concerned Ministries / Departments of Government of India, only after receipt of Utilization Certificate and annual audited statement in respect of grant-in-aid released in the preceding year (t-1). In order to secure 100% of the central grant allocated for the financial year (t), the Utilization Certificate for the grant in aid received during the year (t-1) should be submitted by the end of the 3rd quarter of the year (t).

vii) If up to date Utilization Certificate i.e. Utilization Certificate in respect of total amount of grant-in-aid released till the year (t-2) and 50% of the grant released during the year (t-1) has not been obtained and furnished before 31st December of the year 't' by the Departmental Officers on whose counter signature or signature the grant-in-aid bill was drawn (the Countersigning Officer or the Drawing & Disbursing Officer) to the Administrative Department and then by the Administrative Department to the Accountant General (A&E) Odisha, the salary of the concerned Officials for the month of January of the year (t) payable on 1st February, of the said year will be stopped until the Utilization Certificate is submitted to the concerned quarters.

viii) The Financial Advisers and Assistant Financial Advisers of the Administrative Departments are required to ensure submission of Utilization Certificate in the above manner before sanction of grant-in-aid during the financial year (t) **and issue necessary instructions to the Treasury / Sub-Treasury Officers concerned not to allow the drawal of salary bills of the Officials responsible for obtaining Utilization Certificate from the Grantee Institutions as indicated in Sub Para (vii).**

ix) An illustration regarding various time limit for submission of Utilization Certificates has been given in **Annexure- VIII**

6. Submission of Audited Statement of Expenditure:

- i.** While sanctioning Central assistance in the shape of grant or loan, the concerned Ministry/Department of Government of India stipulates submission of Audited Statement of Expenditure based on which further release of Central assistance is regulated. It is, therefore, very crucial that the expenditure covering the Central Assistance as well as the State share of expenditure, if any, are correctly booked under the proper Head of Account. It is also equally important that the expenditure incurred is timely reconciled with the accounts maintained by Accountant General, so that there is no difficulty on the part of Accountant General to issue Audited Statements of Expenditure in time for facilitating release of Central assistance. Improper maintenance of accounts and negligence in reconciliation of expenditure in

time/periodically will cause loss of Central assistance to the State Government.

ii. The various steps involved in submission of Audited Statement of Expenditure / Audit Certificate are outlined below.

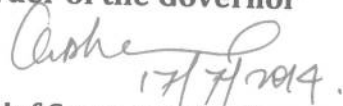
- a. The State Government is required to furnish to the Accountant General the statement of expenditure relating to particular scheme(s) according to major, minor and detailed head of account. The statement so furnished would take into account the reconciled figures at the end of the financial year, so that the figures in the statement would agree with that in Finance/Appropriation Accounts.
- b. According to revised classification, the minor heads represent programmes and sub-heads schemes. Finance Account and Budget Actuals exhibit the break-up of expenditure under three categories - State Plan, Central Schemes, Centrally sponsored Schemes. In such a case a separate statement of expenditure can be prepared sub-head-wise according to the category of each scheme.
- c. In case where the expenditure is not identifiable, the statement of expenditure may be furnished according to the Finance Account and Budget Actuals to the extent it is available. Accountant General has to depend on the figures of expenditure available in the Finance Account and the Budget Actuals. In order to obviate such eventualities, it is to be ensured by the concerned Administrative Department and Finance Department that the budget provision is made for each scheme under a distinct sub-head.
- d. Where the expenditure is identifiable scheme wise, there is no difficulty in verifying the statement of expenditure by the Accountant General (A&E) and then issue of audit certificate by Accountant General (Audit). Where the expenditure is not identifiable, the verification of statement of expenditure vis-à-vis issue of audit certificate by the Accountant General (A&E/Audit) is conducted on the basis of information available in the Finance Account and the Budget Actuals. In such a case, Ministry of Finance/concerned line Ministry/Department of Government of India may call for such further information from the State Government as may be necessary for final adjustments of central assistance.
- e. Loans and grants given to the local bodies and autonomous bodies will be treated as final expenditure for the purpose of computation of plan expenditure for adjustment of plan assistance.
- f. In cases where the Accountant General is able to relate the amounts held under objection for want of Detailed Contingent (D.C.) Bills/Utilization Certificate, these may be excluded from the figures of audited expenditure

while furnishing the certificate. In order to ensure that such exclusion is not warranted, submission of DC Bills against the AC bills is strictly enforced as provided under Subsidiary Rule 261 of Odisha Treasury Code (i.e. 3 months for works and relief expenditure and one month for all other expenditures).

- g. In cases where the Accountant General is not able to identify the particulars of individual schemes or category of schemes to which the objections relate, they should qualify the certificate to indicate that scheme wise break-up of amounts held under objection was not available and was being obtained from the Departmental Officers.
- h. The above procedure would ensure that the Accountant General would certify the figure of expenditure on the State Plans/Central Plan Schemes wherever they are available and wherever they are not available they would furnish a certificate of expenditure under these heads separately based on the facts available with them.
- i. According to the existing arrangement decided in consultation with the Accountant General, the Heads of Department/Department concerned should initiate preparation of statement of expenditure on the plan schemes on which audit certificate is required to be issued. These statements of expenditure which would be based on the actuals in the Finance Account/ Budget Actuals are forwarded to Accountant General (A&E) through the Finance Department. The Accountant General (A&E) after proper verification with reference to the accounts-records maintained in his office, forwards the verified statement of expenditure to the Accountant General (Audit) to enable him to issue audit certificate.

These instructions shall be deemed to be a part of Odisha General Financial Rules.

By order of the Governor



Additional Chief Secretary to Government

Memo No. 21242/F.

Date 17.07.2014

Copy forwarded to the Secretary to Governor/Principal Secretary to Chief Minister/Private Secretary to all Ministers and Ministers of State/Accountant General(G&SSA), Odisha, Bhubaneswar/ Accountant General(E&RSA), Odisha, Bhubaneswar / Accountant General (A&E), Odisha, Bhubaneswar/ Deputy Accountant General(Works) Odisha, Puri/ All Departments of Government/ All Heads of Departments/ All Financial Advisors/All Asst. Financial Advisors/ All Collectors / All Treasury Officers and Sub-Treasury Officers/ Director, Madhusudan Das Regional Academy of Financial Management, Chandrasekharapur, Bhubaneswar /Director, Gopabandhu Academy of Administration, Bhubaneswar / Registrar of all Universities for information.

DBiswal
Deputy Secretary to Government
17.7.14

Memo No. 21243/F.

Date 17.07.2014

Copy forwarded to P.S. to Additional Chief Secretary (Finance)/P.S. to Special Secretaries/P.S. to all Additional Secretaries/All Officers/all Branches of Finance Department/Guard File (100 copies) for information and necessary action.

DBiswal
Deputy Secretary to Government
17.7.14

Memo No. 21244/F.

Date 17.07.2014

Copy forwarded to the Head of Portal Group, Secretariat, Odisha for information and necessary action.

It is requested to host this Office Memorandum in the website (www.odisha.gov.in/finance/) of Finance Department for general information.

DBiswal
Deputy Secretary to Government
17.7.14

SCHEDULE - I

FORM OF GRANT-IN-AID SANCTION ORDER

1. Sanction Order No.-----Date---- (with File No.)
2. Sl. Of GIA Register maintained by the
Sanctioning Authority / Counter Signing
Authority _____

GOVERNMENT OF ODISHA

_____ DEPARTMENT

To

**The Accountant General (A&E), Odisha,
Bhubaneswar.**

Sub: **Sanction / release of Grants-in-aid during the year _____ for the
1st/2nd half-year for _____ Quarter.**

Sir / Madam,

I am directed to convey the sanction / release of Grants-in-aid of
Rs. _____ (Rupees _____) in favour of
_____ for the _____ half-year/ for _____ Quarter
ending _____.

*(to be elaborated by the Sanctioning Authority in the usual manner of sanction of
GIA. The essential particulars have been summarised in the Annexure attached to
this sanction order.)*

ANNEXURE to Schedule-I
(Check Sheet for Grant-in-Aid sanction Order)

1. Sanction Order No.-----Date---- (with File No.)
2. Sl. Of GIA Register maintained by the
Sanctioning Authority / Counter Signing
Authority _____

1. Name of the Grantee _____

2. Category of Grantee : -

- a) Aided Educational Institutions (Specify)
- b) Autonomous Bodies (Specify)
- © Statutory Bodies (Specify)
- (d) Development Authority (Specify)
- e) Non-Government Organisation (NGO) (Specify)
- f) Public Sector Undertakings (PSU) (Specify)
- g) Urban Local Bodies (ULB) (Specify)
- h) Panchayati Raj Institutions (PRI) (Specify)
- i) Co-operative Societies and Co-operative Institutions
(Specify)
- j) Others (Specify)

3. Purpose of the Grant _____

4. Whether conditional/unconditional. If conditional specify conditions:-

5. Amount sanctioned in cash: -

6. Amount sanctioned in kind (Specify in value and in quantitative terms): -

7. Whether Recurring / Non-Recurring : -

8. Break-up of the Grants-in-aid (drawl is to be made separately for Salary, Non -salary (others) and creation of Capital Asset.

Salary	Non-Salary (Others)	For creation of Capital Asset	Total

9. Time limit is----- for utilization of GIA now sanctioned:- (Specify the limit as per Para 5 of the Office Memorandum dated-----)

10. Whether Grant-in-aid Register maintained by the Countersigning Officer /Drawing & Disbursing Officer: _____

If Yes, indicate Sl. No. and Page in which this sanction order has been entered at the top of the sanction order.

(To be filled up by the Countersigning Officer /DDO)

11. Designation of the Countersigning Officer :

12. Designation of the Drawing & Disbursing Officer: -

13. Name of the Treasury/Special Treasury/Sub-Treasury in which GIA bill is to be presented for drawal:-

14. Detailed Head of Accounts under which Expenditure is to be booked.

Grants No.	Major Head	Sub-Major Head	Minor Head	Sub Head	Detailed Head	Sub Detailed Head	NP/ SP/ CP/ CSP	(Sector) State / District / None	Charged / Voted	Normal / TASP / SCSP
1	2	3	4	5	6	7	8	9	10	11

Note: - One sanction order sanctioning fund under one chart of account only

15. Cumulative amount of Grant-in-aid available with the Grantee Institutions for expenditure during the Year.

i) Opening balance of the unspent balance as on 1st day of April of the Year.

ii) Fund so far sanctioned / released during the year.

iii) Fund now sanctioned in this order

iv) Total Fund available with the Grantee during the current financial year (i + ii + iii)

16. Expenditure so far incurred during the year up to _____

17. Balance available for expenditure during the year _____ [15(iv)-16]

18. Whether U.C. is required to be furnished, if yes, due date for submission of Utilization Certificate furnish details in 19 & 20. If not, state reasons for exemption of U.C. Also the sl.19 & 20 may be mentioned as 'Not applicable' in such cases.

19. Utilisation Certificate furnished so far during the year under Report (i+ii+iii)

i) For the year (t-2)

ii) For the year (t-1)

iii) For the year t, if any, (year under report or current financial year)

20. Balance U.C. pending: -

a) As on 1st April of the Year t (year under report or current financial year) _____

b) Balance U.C. pending so far as on date of sanction [20(a)-19] _____

21. Whether audited statement of expenditure is required to be furnished, if so indicate the details.

22. Other conditions & Stipulation, if any, to be further specified by the GIA Sanctioning Authority.

(i) Whether the Grant-in-aid is subject to audit/test check by the Accountant General.

(ii) Assets created should not, without prior sanction of Government be disposed of encumbered or utilized for the purpose other than for which Grant-in-aid are sanctioned.

(iii) The achievement cum performance report should be furnished in the Annexure—VII along with the Utilisation Certificates.

(iv) The grantee institution and the Sanctioning Authority should maintain Asset Register in the format Annexure-III and Annexure-IV respectively.

(Name)
(Designation of the Sanctioning Authority)

ANNEXURE - I

Register of Grants-in-aid.

(To be maintained by the Countersigning Officer where the bill is drawn by the Grantee)

1. Sl No. :
2. Name & Category of Grantee -
 - a) Aided Educational Institutions (Specify)
 - b) Autonomous Bodies (Specify)
 - c) Statutory Bodies (Specify)
 - d) Development Authority (Specify)
 - e) Non-Government Organisation (NGO) (Specify)
 - f) Public Sector Undertakings (PSU) (Specify)
 - g) Urban Local Bodies (ULB) (Specify)
 - h) Panchayati Raj Institutions (PRI) (Specify)
 - i) Co-operative Societies and Co-operative Institutions (Specify)
 - j) Others (Specify)
3. No and date of sanction order :
4. Purpose of grant :
5. Condition if any, attached to the grant :
6. Amount sanctioned in cash :
7. Whether Non-Plan or Plan :

Items	PLAN			NON-PLAN
	State Plan	Central Plan	Centrally Sp. Plan	
Normal				
SCP				
TASP				
Total :				

8. Amount of GIA sanctioned in kind in terms of value and in quantitative terms :

In terms of value (in Rupees)	In quantitative terms (in Numbers, Weight, volume etc.)

9. Fund allocated for creation of Capital Asset :

Out of GIA Released in Cash	Out of GIA Released in Kind

10. Detail Head of Account under which expenditure is to be booked :
11. Date of receipt of the bill from the grantee and its amount :
12. Whether conditions attached to the grants have been accepted by the Grantee without reservation :
13. Dated initials of the countersigning authority :
14. Date of payment to the grantee :

15. Date by which statements of accounts along with utilization certificate, etc., are required to be furnished by the grantee to the Countersigning Officer. :
16. Date by which the statements of accounts, Utilization Certificates etc., have been received by the Countersigning Officer. :
17. Date by which utilization certificates if any is required to be furnished by Countersigning Officer /Sanctioning authority to the A.G. :
18. Actual date of submission of U.C. by the Countersigning Officer/Sanctioning authority to the A.G. :
19. Date of submission of audited statement of expenditure by the grantee to the countersigning officer, if required. :
20. Unspent balance, if any, also indicating whether the unspent balance has been surrendered by the grantee Institution/Organization. :

INSTRUCTIONS

1. The register should be maintained by the sanctioning authority, if the bill is to be countersigned by the same authority. If, however, the powers of countersignature have been vested with an authority other than the sanctioning authority under S.R. 351 of the Odisha Treasury Code, Volume-I, the register should be maintained by the counter signing authority and not by the sanctioning authority.
2. Columns (1) to (9) of the Register should be filled in simultaneously with the issue of the order sanctioning each grant, if the register is being maintained by the sanctioning authority. Where it is maintained by the countersigning authority, the columns should be filled in by that authority on receipt of his copy of sanction from the sanctioning authority. These columns should be attested by the departmental officer in the case of departments of Government and any gazetted officer nominated for the purpose by the countersigning authority in the case of other offices.
3. The serial No. should be recorded on the body of the sanction order at the time the item is entered in the register as under :

"Noted at serial No. _____ in the register of grants"
4. Columns (11) and (12) should be filled in and attested by the departmental officer or other gazette officer concerned as soon as the bill has been received from the grantee. The bill should then be submitted to the countersigning authority with the register for countersigning the bill and for giving his dated initials in Column 13.

ANNEXURE - II

Register of Grants-in-aid.

(To be maintained by the Drawing Officer where the grant is drawn by a
Departmental authority and then disbursed to the Grantee)

1. Sl No. :
2. Name & Category of Grantee - :
 - a) Aided Educational Institutions (Specify)
 - b) Autonomous Bodies (Specify)
 - c) Statutory Bodies (Specify)
 - (d) Development Authority (Specify)
 - e) Non-Government Organisation (NGO) (Specify)
 - f) Public Sector Undertakings (PSU) (Specify)
 - g) Urban Local Bodies (ULB) (Specify)
 - h) Panchayati Raj Institutions (PRI) (Specify)
 - i) Co-operative Societies and Co-operative Institutions (Specify)
 - j) Others (Specify)
3. No and date of sanction order :
4. Purpose of grant :
5. Condition if any, attached to the grant :
6. Amount sanctioned in cash :
7. Whether Non-Plan or Plan :

Items	PLAN			NON-PLAN
	State Plan	Central Plan	Centrally Sp. Plan	
Normal				
SCP				
TASP				
Total :				

8. Amount of GIA sanctioned in kind in terms of value and in
quantitative terms :

In terms of value (in Rupees)	In quantitative terms (in Numbers, Weight, volume etc.)

9. Fund allocated for creation of Capital Asset :

Out of GIA Released in Cash	Out of GIA Released in Kind

10. Detail Head of Account under which expenditure is
to be booked :

11. Whether conditions attached to the grantee have
been accepted by the Grantee without reservation :

12. Date of drawal of Bills along with dated initials of
the Drawing Officer. :

13. Date of payment to the grantee along with dated
initial of the Disbursing Officer. :

14. Date by which statements of accounts along with utilization certificate, etc., are required to be furnished by the grantee to the Drawing Officer. :

15. Date by which the statements of accounts, Utilization Certificates etc., have been received by the Drawing Officer. :

16. Date by which utilization certificates if any is required to be furnished by Drawing Officer /Sanctioning authority to the A.G. :

17. Actual date of submission of U.C. by the Drawing Officer/Sanctioning authority to the A.G. :

18. Date of submission of audited statement of expenditure by the grantee to the Drawing officer/sanctioning authority, if required. :

19. Unspent balance, if any, also indicating whether the unspent balance has been surrendered by the grantee Institution / Organization. :

INSTRUCTIONS

1. The register should be maintained by the sanctioning authority, if the bill is to be drawn by the same authority. If, however, the bill is to be drawn by an authority other than the sanctioning authority, the register should be maintained by the officer authorized to draw the bill.

2. Columns (1) to (10) of the Register should be filled in simultaneously with the issue of the order sanctioning each grant, if the register is being maintained by the sanctioning authority. Where it is maintained by the drawing officer, the columns should be filled in by that officer on receipt of the copy of sanction from the sanctioning authority. These columns should be attested by the departmental officer in the case of departments of Government and any gazetted officer nominated for the purpose by the sanctioning authority in the case of other offices.

3. The serial No. should be recorded on the body of the sanction order at the time the item is entered in the register as under :

"Noted at serial No. _____ in the register of grants"

ANNEXURE - III

Register of Assets acquired wholly or substantially of the Government Grants

(to be maintained by the Grantee-Institutions)

Sanctioning Authority _____

Sl. No.	Name of the Grantee- Institutions			Whether any condition regarding the right of ownership of Govt. in the property or other assets acquired out of the grant was incorporated in the Grant-in-aid the Grant-in-aid sanction	Particulars of assets actually created or acquired	Value of the assets as on	Purpose for which utilised at present	Encumbered or not	Reasons, if encumbered	Disposed of or not	Reason and authority, if any for disposal	Amount realised on disposal	Remarks
	No. & Date of sanction	Amount of the sanctioned grant	Brief purpose of the grant										
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Note - (1) A separate pro forma should be maintained in respect of each Sanctioning Authority.

(2) A copy of this pro forma should be submitted annually to the Sanctioning Authority.

(F.D. Memo No. Codes-23/63-19937/F., dated the 31st May, 1963 and F.D.O.M. No.Codes-55/80-47615/F., dated the 16th September, 1980)

ANNEXURE - IV

Block Account of assets acquired wholly or substantially out of Government Grants

(to be maintained by the Sanctioning Authority)

Name of the Sanctioning Authority _____

Sl. No.	Name of the Grantee - Institutions	No. and date of the sanction	Amount of the Sanctioned Grant	Brief purpose of the grant	Whether any condition regarding the right of ownership of Govt. in the property or other assets acquired out of the grant was incorporated in the Grant-in-aid sanction	Particulars of assets actually created or acquired	Value of the assets as on	Purpose for which utilised at present	Encumbered or not	Reasons, if encumbered	Disposed of or not	Reason and authority, if any for disposal	Amount realised on disposal	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	

(F.D. Memo No. Codes-23/63-19937/F., dated the 31st May, 1963)

ANNEXURE - V

PART-1

Statement containing details ⁽¹⁾ of total Funds released during the year _____ as Grant-in-aid and funds allocated for Creation of Assets *.

(₹ in lakhs)

Name / Category of the Grantee Institutions	Total Funds released as Grants-in-aid			Funds allocated for Creation of Capital Assets out of Total Funds Released under Col.2		
	Plan (SP,CP, CSP)	Non-Plan	Total	Plan (SP,CP, CSP)	Non-Plan	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1. Panchayati Raj Institutions						
i) Zilla Parishads						
ii) Panchayat Samities						
iii) Gram Panchayats						
iv) Others, if any.						
TOTAL - (1)						
2. Urban Local Bodies						
i) Municipal Corporations						
ii) Municipalities						
iii) Municipal Councils						
iv) Others, if any.						
TOTAL - (2)						
3. Public Sector Undertakings						
i) Government Companies						
ii) Statutory Corporations						
iii) Others						
TOTAL - (3)						
4. Autonomous Bodies						
i) Universities						
ii) Development Authorities						
iii) Cooperative Institutions						
iv) Others						
TOTAL - (4)						
5. Non-Governmental Organisations (NGOs)						
TOTAL - (5)						

PART-II

Statement containing details of Total Value of Grants-in-aid in kind and value of Grants-in-aid in kind being Capital Asset in Nature *.

(₹ in lakhs)

Name / Category of the Grantee Institutions	Total Value of Grants-in-aid in kind	Value of Grants-in-aid in kind being Capital Asset in Nature
1	2	3
1. Panchayati Raj Institutions		
i) Zilla Parishads		
ii) Panchayat Samities		
iii) Gram Panchayats		
iv) Others		
TOTAL-(1)		
2. Urban Local Bodies		
i) Municipal Corporations		
ii) Municipalities		
iii) Municipal Councils		
iv) Others		
TOTAL-(2)		
3. Public Sector Undertakings		
i) Government Companies		
ii) Statutory Corporations		
iii) Others		
TOTAL-(3)		
4. Autonomous Bodies		
i) Universities		
ii) Development Authorities		
iii) Cooperative Institutions		
iv) Others		
TOTAL-(4)		
5. Non-Governmental Organisations (NGOs)		
TOTAL-(5)		

OR

Name / Category of the Grantee Institutions	Disclosure of Grants-in-aid in kind in quantitative terms*
1	2
1. Panchayati Raj Institutions	
i) Zilla Parishads	
ii) Panchayat Samities	
iii) Gram Panchayats	
iv) Others	
TOTAL -(1)	
2. Urban Local Bodies	
i) Municipal Corporations	
ii) Municipalities	
iii) Municipal Councils	
iv) Others	
TOTAL-(2)	
3. Public Sector Undertakings	
i) Government Companies	
ii) Statutory Corporations	
iii) Others	
TOTAL-(3)	
4. Autonomous Bodies	
i) Universities	
ii) Development Authorities	
iii) Cooperative Institutions	
iv) Others	
TOTAL-(4)	
5. Non-Governmental Organisations (NGOs)	
TOTAL-(5)	

* Details of information required will be collected and compiled by respective departments of Government.

ANNEXURE - VI

Form of Utilisation Certificate

Name of Department _____

1. Certified that a sum of Rs. ____ (UC Amount) (Rupees _____) has been utilized under the scheme _____ (Scheme Name _____) by (grantee) _____ out of Grain-in-aid/Loan of Rs. ____ (Rupees _____) sanctioned by _____ Department during the financial year _____ as indicated below in Table-1.

2. Out of RS. _____ (Rupees _____) remaining unspent balance of the previous years, a sum of Rs. _____ (Rupees _____) has been utilized as indicated below in Table-2.

3. The utilization has been made for the purpose it was sanctioned and that a balance of Rs. _____ (Rupees _____) remaining unutilized at the end of the year has been surrendered to the Government (vide Challan No. _____ date _____) / will be carried over to the next year _____ / will be adjusted towards the Grant-in-aid/ Loan payable in the next year _____.

Table-1

Details of Current Year

Sl. No.	Sanction No & Date	Sanctioned Amount	Utilisation Amount	Balance Amount	Remarks
(1)	(2)	(3)	(4)	[5 (3-4)]	(6)
Total					

Table-2

Details of Previous Years *

Sl.No.	Sanction No & Date	Sanctioned Amount	Unspent balance at the close of previous year _____	Utilisation Amount	Balance
(1)	(2)	(3)	(4)	(5)	6 [(3+4) - 5]
Total					

* (The details of the previous are now being given in the current year)

4. Certified that I have satisfied myself that the conditions on which the grants-in-aid/loan was sanctioned have been duly fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

- 1.
- 2.
- 3.
- 4.

Signature -

Designation -

Date -

ANNEXURE-VII

Proforma for reporting Physical Target / Achievement made as per Utilization Certificate against the Grants-in-Aid received.

Name of the Grantee Organisation	Name of the Scheme and the Sector (NP, SP, CP, CSP.)	Financial Target fixed	Amount of Grant-in-Aid received (Year wise)	Physical Target fixed	Amount utilized (Year wise)	The amount for which U.C. furnished previously	Physical Target achieved against the U.C. already furnished	Physical Target achieved as per present U.C.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

**Reasons for Non-Utilisation of the Grant-in-aid and shortfall in achieving the target in proportion to the grant utilized shall also be explained in the column.*

N.B. : Separate forms shall be used for furnishing the information in respect of each scheme and shall be attached to the utilization certificate.

The erstwhile format prescribed in F.D. Memo No. Codes-40/2002-1035/F., dated 7.01.2003 has been adopted as Form OGFR-22 in the Revised OGFR.

ANNEXURE-VIII

(A) RECURRING GRANT-IN-AID RELEASED ON HALF YEARLY / QUARTERLY (i) Till the end of 1st Half of the year/2nd quarter of the year 2014-15 (ii) For the release of installment dues in the 2nd Half Year / 3rd quarter of the year 2014-15	PARTICULARS OF UTILIZATION CERTIFICATE WHICH SHOULD BE INSISTED FOR RELEASE OF GRANT-IN-AID (i) Full Utilization Certificate for the total grant-in-aid sanctioned during the year '(t-2)' i.e. 2012-13 (time gap 18 months counted upto 30th September, 2014) (ii) 50% of Utilisation Certificate for the Grant-in-aid sanctioned during the year (t-1) i.e. 2013-14 (time gap 12 months on the average)
(B) RECURRING GRANT-IN-AID TOWARDS SALARIES FOR EDUCATIONAL INSTITUTION RELEASED ON MONTHLY/QUARTERLY BASIS (i) The installment due in the 1st two quarters of the financial year 2014-15 i.e. the year 't' (ii) The installment due for the 3rd and 4th quarter of the financial year 2014-15 i.e. the year 't'	PARTICULARS OF UTILIZATION CERTIFICATE WHICH SHOULD BE INSISTED FOR RELEASE OF GRANT-IN-AID (i) The Utilization Certificate for the total amount of Grant-in-Aid released during the year 2012-13 i.e. for the financial year (t-2) (time gap 18 months counted upto 30th September, 2014) (ii) The Utilization Certificate for 50% of the Grant-in-Aid released during 2013-14 i.e. the financial year (t-1) (time gap 12 months on the average)
(C) RELEASE OF CENTRAL GRANT (i) Non-recurring central grant released during 2014-15 through state budget and utilized through the Departmental Officers/Autonomous Bodies (ii) Recurring central grant (a) Release during 2014-15 in excess of 75% of the central assistance sanctioned for the year 2014-15 (b) Release during the year 2014-15 of 100% central grant allocated for the year 2014-15	PARTICULARS OF THE UTILISATION CERTIFICATE WHICH SHOULD BE SUBMITTED FOR RELEASE OF CENTRAL GRANT MENTIONED IN COL-1 (i) Full utilization of central assistance received during the year 2013-14 i.e. (t-1) is to be insisted for release of central assistance during 2014-15. (time gap 12 months) (ii) Full utilization certificate with audited statement, "wherever required" for the year 2013-14 is to be insisted before release of central assistance in excess of 75% as indicated in Col-1 (time gap 12 months) iii) Full utilization certificate with annual audited statement for the year 2013-14 is required to be submitted in the 3rd quarter of the year 2014-15 (time gap 9 months)