



Dated 31.12.2008

No. F. 10-1/2008 (FD-II/III)

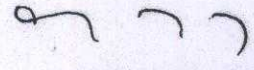
OFFICE MEMORANDUM

Subject: Information to be incorporated in Utilization Certificates-guidelines regarding

The Government of India, Ministry of Human Resources Development, Department of Higher Education vide letter No. F.No.23-24/07/IFD dated 28.04.2008 (copy enclosed) has pointed out that the amount paid out as loans and advances to suppliers of stores and assets, to construction agencies, to staff etc which do not constitute expenditure at that stage are to be shown separately in the Utilization Certificates by the grantee institutions in form GFR 19-A. Such amounts are to be shown separately as per provision of Note 2 under Rule 212 (1) of General Finance Rules. As many of the grantee institutions are not complying with these instructions, it is therefore, re-iterated that all bureau heads may kindly issue necessary instructions to all concerned institutions to provide above information in the Utilization Certificate being furnished by institutions receiving grants-in-aid through UGC.

Further, Ministry of Human Resource Development vide letter No.F.4-16/2008 (U.I) dated 08.12.2008 (copy enclosed) has pointed out that delay in issue of audit certificate by audit authorities are because of failure on the part of concerned institutions to submit the Annual Account to audit authorities in time, resulting is delay in conduct of audit. The entire exercise of getting the Annual Accounts audited should be periodically monitored at the highest level to ensure timely submission of the Reports to the Ministry. It has been stressed that all Universities/Colleges /Institutions getting MHRD grants through UGC to ensure timely submission of the report indicating the status of audit of the Annul Accounts/submission of Audit Report of preceding year while submitting proposal of release of grants failing which the Ministry would be constrained to refrain from releasing any grant-in-aid to them through UGC in absence of Utilization Certificate and Audited Statement of Accounts for the grant-in-aid released in previous year. All Bureau Heads may kindly bring above instructions in the notice of all the grantee institutions for compliance.

This issues with the approval of Chairmen UGC.


(Dr.C.S. Meena)
Financial Advisor

Copy to: -

1. The P. S. to Chairman
2. The P. S. to Vice Chairman
3. The P.S. to Secretary
4. All Bureau Heads/ Head of Regional Offices with the request to bring these Instructions to the notice of the all the Heads of grantee institutions while issuing sanction order
5. Division / Section Heads for proper Monitoring of the UC/Audited Statement of Accounts
6. Vice Chancellors/Directors of Central /Deemed /State Universities/ Inter University Centres
7. UGC. Website. (ugc.ac.in)

No.F.4-16/2008-U.I
Government of India
Ministry of Human Resource Development
Department of Higher Education

Shastri Bhavan, New Delhi : 110001.

Dated: 8th December, 2008

To

The Secretary
University Grants Commission
Bahadurshah Zafar Marg
New Delhi : 110002.

Subject: **Submission of UCs and Annual Audit Statement of Accounts within stipulated time.**

Sir,

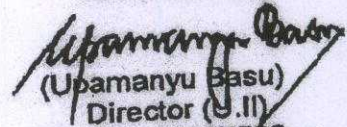
As per the provisions of Rule 212 of General Financial Rules (GFR), 2005, *"the release of grant-in-aid in excess of 75% of the total amount sanctioned for the subsequent financial year shall be done only after the UC and the Annual Audited Statement regarding Grant-in-aid released in the preceding year are submitted to the satisfaction of the Ministry/Department concerned"*.

2. It has been seen that the delays in the issue of audit certificates by the audit authorities are because of failure on the part of the concerned institutions to submit the annual accounts to the audit authorities in time, resulting in delay in conduct of audit. It is needless to point out that the entire exercise of getting the annual accounts audited should be periodically monitored at the highest level to ensure timely submission of the Reports to the Ministry.

3. It is, therefore, requested that all institutions getting MHRD grants through UGC be advised to indicate the status of audit of the Annual Accounts/submission of the Audit Report of the preceding year, while submitting the proposal for release of grants.

4. All institutions concerned may also be informed that the Ministry would be constrained to refrain from releasing any grant-in-aid to them through the UGC in the absence of the Utilization Certificate and the Audited Statement of Accounts for the grants-in-aid released in the previous year.

Yours faithfully,


(Upamanyu Basu)
Director (U.II)

Telefax- 23387538
Email- ubasu.edu@nic.in

F.No.23-24/07 -IFD
Government of India
Ministry of Human Resource Development
Department of Higher Education
Integrated Finance Division

New Delhi Dated 28th April, 2008

To

- (i) The Directors of IITs/NITs/IIMs/IISc/IISER/ISM/IIITs/NIFFT/SPA/NITIE/IIITDM/SLIET/NITTTRs
- (ii) The Member Secretary, AICTE
- (iii) The Secretary, UGC
- (iv) Registrars of DU/ JNU / AMU / BHU / PU / UH / NEHU / IGNOU / AU / TU / VB / NU / JMI / BBAU / MANUU / MGAHW / MU / UA
- (v) The Commissioners, KVS / NVS
- (vi) Heads of all other Autonomous Bodies under Ministry of Human Resource Development

Subject: - Information to be incorporated in Utilisation Certificates – guidelines regarding.

Sir,

As you are aware, grantee institutions issue Utilisation Certificates against grant-in-aid received from this Ministry, in the format given under GFR 19-A. It is observed that all the parameters, on which information needs to be furnished by autonomous organizations while issuing Utilisation Certificate, are not included in this format. According to Note 2, under Rule 212(1) of GFR, amounts paid out as loans and advances to suppliers of stores and assets, to construction agencies, to staff etc., which do not constitute expenditure at that stage, need to be separately shown in the UC. Such amounts shall be treated as unutilized grants but allowed to be carried forward.

2. Keeping in view the above guideline, it is requested that henceforth, while issuing UC in respect of Plan grants received by your Institution (in the same format as earlier), information on amounts paid out as loans and advances to suppliers of stores and assets, to construction agencies, to staff or any other kind of payment which is in the nature of advance may be shown separately in the UC. This would mean that UC, among other things, would contain information on (i) the amount actually utilized; (ii) the amount paid out as loans and advances and (iii) the amount remaining as unutilized.

3. You may issue necessary instructions to all concerned in your Institution to keep these guidelines in view while preparing the Annual Accounts and submitting the Utilisation Certificate. It may be mentioned that UC issued without indicating details of releases in the nature of advance will not be treated as a valid UC and that may affect the release of grants. Therefore, it would be in the interest of the Institution to ensure that UCs are prepared in the manner indicated above.

4. This issues with the approval of JS & FA (HRD).

Yours faithfully,



(J.R. Aggarwal)
Deputy Secretary (Finance)
Tele: 23073815

Copy to:-

- (1)
- (2)
- ✓ (3)

Bureau Heads/Divisional Heads in MHRD

CCA/UC Cell

All Officers in IFD.

They may ensure that the contents of the circular may be brought to the notice of the institutions concerned wherever they attend the meetings of their Governing Board, Finance Committees etc.