

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

KRISHI BHAWAN : NEW DELHI

F.No. 4-1/2000-GA.I

Date: 7th June 2011

CIRCULAR

Sub: **Requirement of Utilization/Audit Utilization Certificate in respect of grants released-reg.**

Reference is invited to Circular conveying the directives of High Court orders of even number dated 27.4.2001 followed by endorsement of Ministry of Finance orders of even number dated 21.11.2001 emphasizing upon the GFR provision with respect to Utilization Certificates.


Rule 212 of GFR 2005 in respect of Utilization Certificate states:

"In respect of non-recurring grants to an institution or Organization, a certificate of actual utilization of the grants received for the purpose for which it was sanctioned in Form GFR 19-A, should be insisted upon in the order sanctioning the grant-in-aid. In respect of recurring grants, the Ministry or Department should release any amount sanctioned for the subsequent financial year only after Utilization Certificate on provisional basis in respect of the grants of the preceding financial year is submitted. Release of grants-in-aid in excess of 75% of the total amount sanctioned for the subsequent financial year shall be done only after the Utilization Certificate and the Annual Audited statement relating to grants-in-aid in the preceding year are submitted to the satisfaction of the Ministry/Department concerned."

It was clarified by Ministry of Finance in their OM No. 8(4)/E.IIA/2001 dated 1.11.2001 that ***"in the cases, where grants are released in more than one instalment, only the Utilization Certificate on provisional basis in respect of grants released in previous year, need be insisted and not Audited Statement of Accounts, before the first instalment is released after adjusting unspent amount, if any, shown in the UC. Needless to say subsequent releases will be made only after receipt of Audited Statement of Accounts in respect of grants released in previous years and after making final adjustments as necessary."***

The above orders are re-iterated for information, guidance and necessary action.

Yours faithfully,


(Devendra Kumar)
Director (Finance)

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