



**GFR 12 – C**

[(See Rule 239)]

**FORM OF UTILIZATION CERTIFICATE (FOR STATE GOVERNMENTS)**  
(Where expenditure incurred by Govt. bodies only)

Sl. No.	Letter No. and date	Amount	Certified that out of Rs.....Of grants sanctioned during the year.....in favour of .....under the Ministry/Department Letter No. given in the margin and Rs.....on account of unspent balance of the previous year, a sum of Rs.....has been utilized for the propose of .....for which it was sanctioned and that the balance of Rs.....remaining unutilized at the end of the year has been surrendered to Government (vide No. ....dated.....)/will be adjusted towards the grants payable during the next year.....
	Total		

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

Kinds of checks exercised

- 1.
- 2.
- 3.
- 4.
- 5.

Signature.....

Designation.....

Date.....

**PS:** The UC shall disclose separately the actual expenditure incurred and loans and advances given to suppliers of stores and assets, to construction agencies and like in accordance with scheme guidelines and in furtherance to the scheme objectives, which do not constitute expenditure at the stage. These shall be treated as utilized grants but allowed to be carried forward.



Building and Purchase of conveyance) which do not constitute expenditure at that stage but have been met out of Grants and are pending adjustments. These shall be treated as unutilized Grants allowed to be carried forward. While recording the Grants in the subsequent year the amount carried forward shall be taken into account.

**Rule 238** (5) In the case of Private and Voluntary Organizations receiving recurring Grants-in-aid from Rupees ten lakhs to less than Rupees fifty lakhs, all the Ministries or Departments of Government of India should include in their Annual Report a statement showing the quantum of funds provided to each of those organizations and the purpose for which they were utilized, for the information of Parliament. The Annual Reports and accounts of Private and Voluntary Organizations receiving recurring Grants-in-aid to the tune of Rupees fifty lakhs and above should be laid on the Table of the House within nine months of the close of the succeeding financial year of the Grantee Organisations.

**Rule 238** (6) In the case of organizations receiving one-time assistance or non recurring Grants as Grants-in-aid from Rupees ten lakhs to Rupees fifty lakhs, all Ministries or Departments of Government of India should include in their Annual Reports, statements showing the quantum of funds provided to each of these organizations and the purpose for which the funds were utilized, for the information of Parliament. The Annual Reports and Audited Accounts of Private and Voluntary Organizations or societies registered under the Registration of Societies Act, 1860, receiving one-time assistance/non-recurring Grants of Rupees fifty lakhs and above should also be laid on the Table of the House, within nine months of the close of the succeeding financial year of the grantee Organisations.

**Rule 239** **State Government to submit Utilization Certificate for Grants-in-aid relating to Scheme.** When Central Grants are given to State Governments for implementation of Central Scheme, Utilization Certificate in format GFR 12-C may be submitted by the State Government in respect of the Scheme. The

UC should be counter-signed by the Administrative Secretary of the Division regulating the Scheme/Finance Secretary.

**Rule 240** **State Government to submit Utilization Certificate when expenditure incurred through local bodies.** When Central Grants are given to State Governments for expenditure to be incurred by them through local bodies or private institutions, the Utilization Certificates should be furnished by the State Government concerned.

**Rule 241** **Utilisation Certificate in case of Direct Benefit Transfer (DBT) Scheme.** In case of the schemes covered under Direct Benefit Transfers (DBT), where the fund flow is directly from the Central Government to the beneficiaries, the intimation from the bank/National Payments Corporation of India (Aadhaar Payment Bridge) regarding deposit of the funds in the beneficiaries' bank accounts, generated as per procedure prescribed by the Controller General of Accounts, may be treated as a Utilization Certificate. The Ministry/Department releasing the Grant should keep proper record and accounts relating to such direct releases under DBT to the beneficiaries bank accounts.

**Rule 242** (1) **Performance parameters.** Performance parameters should be clearly set to allow better oversight of the Autonomous Body.

**Rule 242** (2) **Submission of Achievement-cum-Performance Reports.**

- i. The Grantee Institutions or Organisations should be required to submit performance cum achievement reports soon after the end of the financial year, and in any case, not later than six months after the close of the financial year.
- ii. In regard to non-recurring Grants such as those meant for celebration of anniversaries, conduct of special tours and maintenance Grants for education, performance-cum-achievement reports need not be obtained.
- iii. In the case of recurring Grants, submission of achievement-cum-performance reports should usually be insisted upon in all cases. However, in the case of Grants-in-aid not