

[*Kind Attention: Grantees of Repertory Grant-Instructions regarding submission of Utilization Certificate in revised format of GFR 12-A***]**

F.No.9-1/2016-P.Arts-I
Government of India
Ministry of Culture

Puratatva Bhawan, INA,
New Delhi-110 023

Subject: Instructions regarding submission of Utilization Certificate in revised format of GFR 12-A by a grantee organisation getting Repertory Grant.

Rule 238(1) of **General Financial Rules 2017** stipulates that a grantee Organisation or Institution getting non-recurring grants is required to submit a certificate of actual utilization of the grants received for the purpose for which it was sanctioned (i.e. Utilization Certificate) in Form GFR 12-A within twelve months of the closure of the financial year. The U.C. and Receipt & Payment Statement should be issued by Chartered Accountant on his/her letter head duly countersigned by the authorized signatory of the grantee organisation with stamp. Receipt of such certificate (in original) shall be scrutinised by the Ministry or Department concerned. Where such certificate is not received from the grantee within the prescribed time, the Ministry or Department will be at liberty to blacklist such Organisation or Institution from any future grant, subsidy or other type of financial support from the Government.

2. In regard to above, it has been observed that many grantee organisations getting Repertory Grants are either not submitting U.Cs. in the prescribed format or submitting in the format but mentioning therein wrong details viz. Sanction Letter No., Date or amount etc. Since such U.Cs. are not acceptable, Performing Arts-I Section has to write back to the grantee organisations to submit proper U.C. PAO(Pay and Accounts Office), Ministry of Culture is also returning U.Cs to the Performing Arts-I Section for getting these rectified by the grantee organizations concerned, if they found the U.Cs not in the prescribed Form GFR 12-A. This causes delay in releasing of grant to the grantee organisation. In order to facilitate the grantee organisations, following illustrations are given for furnishing of U.Cs in prescribed Form GFR 12-A with correct details:-

- The Utilization Certificate is in two pages, which should be printed on both side of an A-4 size paper (back-to-back).
- Utilization Certificate along with Annexure-I and Annexure-II should be issued by a Chartered Accountant (CA) on his/her letter head (membership number of CA should be indicated on the letter head) duly countersigned by the authorized signatory of the grantee organization with full mailing address of the organization with stamp.
- The grant being provided under the 'Scheme of Financial Assistance for Promotion of Art and Culture (Repertory Grant)' is only Grant-in-aid and not for Salaries and Creation of capital assets (i.e. Strike out Salaries/Creation of Capital Assets)

- Name of the Scheme is- Scheme of Financial Assistance for Promotion of Art and Culture (Repertory Grant)
- Nature of grant is- Non-recurring.
- Component-wise utilization of grants- Grant-in-aid-General-Salary/honorarium in cash paid to (no. of Guru in word and figure) and (no. of Artistes in word and figure)
- At Sl. No. (vii) of U.C. write the name of scheme i.e. Scheme of Financial Assistance for Promotion of Art and Culture (Repertory Grant)

**FORM OF UTILIZATION CERTIFICATE
FOR AUTONOMOUS BODIES OR THE GRANTEE ORGANIZATION**

UTILIZATION CERTIFICATE FOR THE YEAR in respect
of recurring/non-recurring
GRANTS-IN-AID/SALARIES/CREATION OF CAPITAL ASSETS

1. Name of the Scheme
2. Whether recurring or non-recurring grants
3. Grants position at the beginning of the Financial year
 - (i) Cash in Hand/Bank
 - (ii) Unadjusted advances
 - (iii) Total
4. Details of grants received, expenditure incurred and closing balances: (Actuals)

Unspent Balances of Grants received years [figure as at Sl. No. 3 (iii)]	Interest Earned thereon	Interest deposited back to the Government	Grant received during the year			Total Available funds (1+2-3+4)	Expenditure incurred	Closing Balances (5-6)
			Sanction No. (i)	Date (ii)	Amount (iii)			
1	2	3	4			5	6	7

Component wise utilization of grants:

Grant-in-aid-General	Grant-in-aid-Salary	Grant-in-aid-creation of capital assets	Total

Details of grants position at the end of the year

- (i) Cash in Hand/Bank
- (ii) Unadjusted Advances
- (iii) Total

.....2/-

Certified that I have satisfied myself that the conditions on which grants were sanctioned have been duly fulfilled/are being fulfilled and that I have exercised following checks to see that the money has been actually utilized for the purpose for which it was sanctioned:

- (i) The main accounts and other subsidiary accounts and registers (including assets registers) are maintained as prescribed in the relevant Act/Rules/Standing instructions (mention the Act/Rules) and have been duly audited by designated auditors. The figures depicted above tally with the audited figures mentioned in financial statements/accounts.
- (ii) There exist internal controls for safeguarding public funds/assets, watching outcomes and achievements of physical targets against the financial inputs, ensuring quality in asset creation etc. & the periodic evaluation of internal controls is exercised to ensure their effectiveness.
- (iii) To the best of our knowledge and belief, no transactions have been entered that are in violation of relevant Act/Rules/standing instructions and scheme guidelines.
- (iv) The responsibilities among the key functionaries for execution of the scheme have been assigned in clear terms and are not general in nature.
- (v) The benefits were extended to the intended beneficiaries and only such areas/districts were covered where the scheme was intended to operate.
- (vi) The expenditure on various components of the scheme was in the proportions authorized as per the scheme guidelines and terms and conditions of the grants-in-aid.
- (vii) It has been ensured that the physical and financial performance under..... (name of the scheme) has been according to the requirements, as prescribed in the guidelines issued by Govt. of India and the performance/targets achieved statement for the year to which the utilization of the fund resulted in outcomes given at Annexure-I duly enclosed.
- (viii) The utilization of the fund resulted in outcomes given at Annexure - II duly enclosed (to be formulated by the Ministry/Department concerned as per their requirements/specifications)
- (ix) Details of various schemes executed by the agency through grants-in-aid received from the same Ministry or from other Ministries is enclosed at Annexure - II (to be formulated by the Ministry/Department concerned as per their requirements/specifications).

Date:

Place:

Signature

Name.....

Chief Finance Officer
(Head of the Finance)

(Strike out inapplicable terms)

Signature

Name.....

Head of the Organisation

Annexure-I to Utilization Certificate

Performance/targets achieved statement for the financial yearto which the utilization of the fund resulted in outcomes is given below:-

Sl. No.	Nature performance/targets	Performance/target fixed	Performance/target achieved
1.	Physical performance/target	Imparting training to at least (No. of Artistes in figure and words) Artistes	(No. of Artistes in figure and words) Artistes were imparted training by the Guru of the grantee organization.
2.	Financial performance/target	Disbursement of salary/honorarium to: (i) (no. of Guru in figure and words) Guru for whole year @Rs.10,000/- per month; and (ii) (no. of Artistes in figure and words) Artistes for whole year @Rs.6000/4500/2000/1000/- per month as the case may be as per Scheme guidelines	Salary/honorarium disbursed to: (i) An amount of Rs.....(Rupees.....only) to Shri/Smt..... Guru of the organization; and (ii) An amount of Rs.....(Rupeesonly) to (no. of Artistes in figure and words) Artistes S/Shri/Smt. (1.....2..... 3.....)

Annexure-II to Utilization Certificate

1. The utilization of fund resulted in outcomes:

During the period fromtoa total of(no. in figure and words) Artistes were imparted training by the Guru of (Name and full mailing address of the grantee organization) in the field of(Dance/Music/Theatre etc., please specify which is applicable)

2. Details of various schemes executed by the agency through grants-in-aid received from the same Ministry or from other Ministries (if any) during the financial year.....:

Details of grants received by the organization from Ministry of Culture	Details of grants received by the organization from other Ministries
(i)(a)Name of Scheme under which grant received: (b)Amount: (c) Purpose of the grant:	(i)(a)Name of Scheme under which grant received: (b)Amount: (c) Purpose of the grant:
(ii)(a)Name of Scheme under which grant received: (b)Amount: (c) Purpose of the grant:	(ii)(a)Name of Scheme under which grant received: (b)Amount: (c) Purpose of the grant:
.....

Date:
Place:

Sd/-
Signature
Name.....
Designation: Chartered Accountant
Reg. Number:.....
Stamp

Sd/-
Name.....
(Authorised signatory of the grantee organization with date & stamp)
Contact No./Mobile No.
Email:

(Strike out inapplicable terms)

3. An example for filling up UCs in GFR 12-A:-

- An organization namely “Sanskriti, 22/5, Saket, New Delhi-25 has been sanctioned an amount of Rs.4,80,000/- as Repertory Grant for 1 Guru and 5 Artistes for the financial year 2015-16 vide sanction no. for UC reference 10-246/2017-P.Arts-I dated 25.9.2017. The Guru of the said organization has, however, imparted training to 20 Artistes during the financial year 2015-16.
- Then U.C. of above grantee organisation should be on letter head of a Chartered Accountant (C.A. should mention his/her Membership No. on the certificate) and as the manner given on next page:-

**FORM OF UTILIZATION CERTIFICATE
FOR AUTONOMOUS BODIES OR THE GRANTEE ORGANIZATION**

**UTILIZATION CERTIFICATE FOR THE YEAR 2015-16 in respect of recurring/non-recurring
GRANTS-IN-AID/SALARIES/CREATION OF CAPITAL ASSETS**

1. Name of the Scheme: Scheme of Financial Assistance for Promotion of Art and Culture (Repertory Grant)
2. Whether recurring or non-recurring grants: Non-recurring
3. Grants position at the beginning of the Financial year:
 - (i) Cash in Hand/Bank: Rs.....
 - (ii) Unadjusted advances: Rs.....
 - (iii) Total: Rs.....
4. Details of grants received, expenditure incurred and closing balances: (Actuals)

Unspent Balances of Grants received years [figure as at Sl. No. 3 (iii)]	Interest Earned thereon	Interest deposited back to the Government	Grant received during the year			Total Available funds (1+2-3+4)	Expenditure incurred	Closing Balances (5-6)
1	2	3	4			5	6	7
			Sanction No. (i)	Date (ii)	Amount (iii)			
Rs...	Rs....	Rs.....	10-246/2017-P.Arts-I	25.9.2017	Rs.4,80,000	Rs.....	Rs.4,80,000/-	Rs.....

Component wise utilization of grants:

Grant-in-aid-General	Grant-in-aid-Salary	Grant-in-aid-creation of capital assets	Total
Salary/honorarium paid to 1(one) Guru and 5(five) Artistes for the period 2015-16	Not applicable	Not applicable	Rs.4,80,000/-

Details of grants position at the end of the year

- (i) Cash in Hand/Bank : Rs.....
- (ii) Unadjusted Advances: Rs.....
- (iii) Total: Rs.....

.....2/-

Certified that I have satisfied myself that the conditions on which grants were sanctioned have been duly fulfilled/~~are being fulfilled~~ and that I have exercised following checks to see that the money has been actually utilized for the purpose for which it was sanctioned:

- (i) The main accounts and other subsidiary accounts and registers (including assets registers) are maintained as prescribed in the relevant Act/Rules/Standing instructions (**mention the Act/Rules**) and have been duly audited by designated auditors. The figures depicted above tally with the audited figures mentioned in financial statements/accounts.
- (ii) There exist internal controls for safeguarding public funds/assets, watching outcomes and achievements of physical targets against the financial inputs, ensuring quality in asset creation etc. & the periodic evaluation of internal controls is exercised to ensure their effectiveness.
- (iii) To the best of our knowledge and belief, no transactions have been entered that are in violation of relevant Act/Rules/standing instructions and scheme guidelines.
- (iv) The responsibilities among the key functionaries for execution of the scheme have been assigned in clear terms and are not general in nature.
- (v) The benefits were extended to the intended beneficiaries and only such areas/districts were covered where the scheme was intended to operate.
- (vi) The expenditure on various components of the scheme was in the proportions authorized as per the scheme guidelines and terms and conditions of the grants-in-aid.
- (vii) It has been ensured that the physical and financial performance under Scheme of Financial Assistance for Promotion of Art and Culture (Repertory Grant) has been according to the requirements, as prescribed in the guidelines issued by Govt. of India and the performance/targets achieved statement for the year to which the utilization of the fund resulted in outcomes given at Annexure-I duly enclosed.
- (viii) The utilization of the fund resulted in outcomes given at Annexure - II duly enclosed (to be formulated by the Ministry/Department concerned as per their requirements/specifications)
- (ix) Details of various schemes executed by the agency through grants-in-aid received from the same Ministry or from other Ministries is enclosed at Annexure - II (to be formulated by the Ministry/Department concerned as per their requirements/specifications).

Date:

Place:

Sd/-

Signature

Name.....

Designation: Chartered Accountant

Reg. Number:.....

Stamp

Sd/-

Name.....

Secretary, Sanskriti, 22/5, Saket, New Delhi-25

Contact No./Mobile No.

Email:

(Strike out inapplicable terms)

Annexure-I to Utilization Certificate

Performance/targets achieved statement for the financial year 2015-16 to which the utilization of the fund resulted in outcomes is given below:-

Sl. No.	Nature performance/targets	Performance/target fixed	Performance/target achieved
1.	Physical performance/target	Imparting training to at least 5 (five) Artistes	20 (twenty) Artistes were imparted training by the Guru of Sanskriti, 22/5, Saket, New Delhi-25..
2.	Financial performance/target	Disbursement of salary/honorarium to: (i) 1 (one) Guru for whole year @Rs.10,000/- per month; and (ii) 5 (five) Artistes for whole year @Rs.6000/4500/2000/1000/- per month as the case may be as per Scheme guidelines	Salary/honorarium disbursed to: (i) An amount of Rs.1,20,000/- (Rupees one lakh twenty thousand only) to Shri/Smt..... Guru of the organization; and (ii) An amount of Rs.3,60,000/- (Rupees three lakh sixty thousand only) to five artistes (@Rs.6000/- per month to each Artiste) S/Shri/Smt. (1.....2..... 3.....4..... 5.....)

Annexure-II to Utilization Certificate

1. The utilization of fund resulted in outcomes:

During the period from 01.04.2015 to 31.03.2016 a total of 20 (twenty) Artistes were imparted training by Shri/Smt....., Guru of Sanskriti, 22/5, Saket, New Delhi-25 in the field of Theatre.

2. Details of various schemes executed by the agency through grants-in-aid received from the same Ministry or from other Ministries (if any) during the financial year.....:

Details of grants received by the organization from Ministry of Culture	Details of grants received by the organization from other Ministries
(i)(a)Name of Scheme under which grant received: CFPGS (b)Amount:Rs.2.00 lakh (c) Purpose of the grant: To organize a festival during Oct.2017.	(i)(a)Name of Scheme under which grant received: (b)Amount: (c) Purpose of the grant:
(ii)(a)Name of Scheme under which grant received: Scheme of Building Grant including Studio Theatre (b)Amount: Rs.3,50 lakh (c) Purpose of the grant: Purchase of musical instruments	(ii)(a)Name of Scheme under which grant received: (b)Amount: (c) Purpose of the grant:
.....

Date:
Place:

Sd/-

Signature
Name.....
Designation: Chartered Accountant
Reg. Number:.....
Stamp

Sd/-
Name.....
Secretary, Sanskriti, 22/5, Saket, New Delhi-25
Contact No./Mobile No.
Email:

(Strike out inapplicable terms)