

**GURU GHASIDAS VISHWAVIDYALAYA, BILASPUR (C.G.)**  
**SCHEDULE OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR 01.04.2020 To 31.03.2021**

**SCHEDULE 10: GRANTS/ SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)**

Particulars	M&F		UGC						Current Year Total	Previous Year Total
	HEPA Loan Repayment	PMMMNMTT (Specific Scheme)	Plan (XI & XII)	ECEL (Specific Scheme)	31 Recurring	35 Capital	36 Salary			
Balance B/F	3,72,42,000	2,11,00,029	28,85,56,412	1,01,70,160	1,67,82,969	40,35,05,139	1,07,05,422	78,80,62,131	92,04,18,179	
Add : Receipts during the year	4,11,16,006	-	-	87,45,000	18,10,00,000	13,56,00,000	70,99,00,000	107,63,61,006	88,71,06,000	
Add : Interest	1,16,576	4,56,184	86,18,665	5,35,393	7,44,591	1,94,92,611	5,67,387	3,05,31,407	6,35,52,816	
Add : Other	-	-	54,45,471	-	1,02,58,005	-	-	1,57,03,476	2,07,21,849	
<b>Total</b>	<b>7,84,74,582</b>	<b>2,15,56,213</b>	<b>30,26,20,548</b>	<b>1,94,50,553</b>	<b>20,87,85,565</b>	<b>55,85,97,750</b>	<b>72,11,72,809</b>	<b>191,06,58,020</b>	<b>1,89,17,98,844</b>	
Less : Grant Refund	-	-	89,82,069	-	-	10,000	-	97,18,846	50,00,000	
Less : Interest Refund	-	-	12,21,61,625	-	94,31,804	-	-	13,15,93,429	82,63,650	
Less : Interest Rerefundable	-	1,16,576	86,18,665	12,26,793	7,44,591	1,94,92,611	5,67,387	3,12,22,807	6,27,92,704	
Less : Grant Refundable	-	1,29,05,500	-	-	-	-	-	1,29,05,500	-	
Less : Corpus Fund for Salary & Pension	-	-	-	-	-	-	1,12,41,297	1,12,41,297	-	
Less : Utilised for capital expenditure (A)	3,72,42,000	61,00,000	2,26,91,947	90,86,967	-	17,14,07,851	-	24,65,28,765	26,76,65,603	
Less : Utilised for Revenue expenditure (B)	38,73,961	20,94,529	-	5,30,803	18,38,33,511	-	69,86,58,124	88,89,90,928	75,92,54,644	
Less : Other (C)	-	-	-	-	-	-	-	-	7,60,112	
<b>Balance C/F (D)</b>	<b>3,72,42,045</b>	<b>-</b>	<b>14,01,66,242</b>	<b>86,05,990</b>	<b>1,40,48,882</b>	<b>36,76,87,288</b>	<b>1,07,06,001</b>	<b>57,84,56,448</b>	<b>78,80,62,131</b>	

(Amount in Rupees)

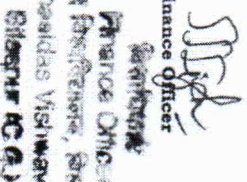
- A- Appears as addition to capital fund as well as additions to Fixed Assets during the year.  
 B- Amount utilized to Revenue expenditure appear as Income in Income & Expenditure Account.  
 C- Amount utilized for Interest paid.  
 D- (i) Balance of grant disclosed under current Liabilities in the Balance Sheet and will become the opening balance of grant next year.  
 (ii) Represented by bank balances investments and advances on the assets side.  
 (iii) Receipts during the year includes interest & other.  
 E- PMMNMTT - Pandit Madan Mohan Malaviya National Mission on Teachers and Teaching.  
 F - ECCL - Establishment of Centres for Endangered Languages.

**Internal Audit Officer**  
 Internal Audit Officer (I/C)  
 Guru Ghasidas Vishwavidyalaya  
 Bilaspur (C.G.)





**Finance Officer**  
 Finance Officer  
 Guru Ghasidas Vishwavidyalaya  
 Bilaspur (C.G.)



**Registrar (Acting)**  
 Registrar (Acting)  
 Guru Ghasidas Vishwavidyalaya  
 (A Central University)  
 Bilaspur (C.G.) 495 009 India



**GFR 12 - A**  
(See Rule 238(1))  
**FORM OF UTILISATION CERTIFICATE**  
**FOR AUTONOMOUS BODIES OF THE GRANTEE ORGNISATION**  
**UTILIZATION CERTIFICATE FOR THE YEAR 2020-21 IN RESPECT OF CREATION OF CAPITAL ASSETS**

1. Name of the Scheme **Block Grant To Cenral Universities**  
 2. Whether Salary/Recurring/Creation of Capital Assets: **Creation of Capital Assets**  
 3. Grants position at the beginning of the Financial year  
 (i) Cash in Hand/Bank Nil  
 (ii) Unadjusted advances  
 (iii) Total

4. Details of grants received, expenditure incurred and closing balances:(Actuals)

Rs. in Lakhs

Unspent Balances of grants received years (Figure as at Sl. no 3(iii))	Interest earned thereon	Interest deposited back to the Government	Grants received during the year			Total available Fund (1+2-3+4)	Expenditure incurred	Closing Balances (5-6)
			Sanction No. (i)	Date (ii)	Amount (iii)			
1	2	3	4			5	6	7
			Sanction No. (i)	Date (ii)	Amount (iii)			
			F.23-3/2020(CU)	30-09-2020	375.00			
			F.23-3/2020(CU)	26-03-2021	375.00			
	194.93	194.93			750.00	750.00	713.80	36.20

\* Bank details in which interest earned by University on UGC grant deposited in UGC bank accounts as under :-

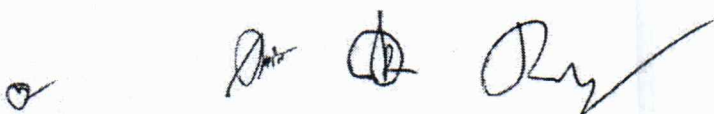
F.Y.	Name of the bank	Name of the account holder	Saving bank account No.	IFSC code	Amount deposit through RTGS	UTR No.& Dated
2017-18	Bank Of India	CU(Gen, SC & ST) I (A) 31,35,36	603010110003355	BKID00006030	14898603.00	Refundable
2018-19	Bank Of India				2689701.00	
2019-20	Bank Of India				1712393.00	
2020-21	Bank Of India				191914.00	
Total					19492611.00	

Component wise Utilization of grants:

	General	SC	ST	Total
Opening Balance				-
Grant received from UGC for 2020-21	581.25	112.50	56.25	750.00
Interest Earned/ other sources	151.07	29.24	14.62	194.93
Total funds available	732.32	141.74	70.87	944.93
Interest to be refunded to UGC				-
Interest Refundable	151.07	29.24	14.62	194.93
Expenditure Incurred	553.20	107.07	53.53	713.80
Unspent balance available	28.05	5.43	2.72	36.20

Details of Grant position at the end of the year

- (i) Cash in Hand/Bank 36.20  
 (ii) Unadjusted advances  
 (iii) Total

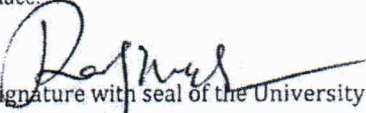


Certified that I have satisfied myself that the conditions on which grants were sanctioned have been duly fulfilled/are being fulfilled and that I have exercised following checks to see that the money has been actually utilized for the purpose for which it was sanctioned:

- (i) The main accounts and the other subsidiary accounts and registers (including assets registers) are maintained as prescribed in the relevant Act/Rules/Standing instructions (mentioned 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, insuring 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 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 Creation of Capital Assets has been according to the requirements, as prescribed in the guidelines issued by UGC and the performance /targets achieved for the year to which the utilization of the fund resulted.

Date:

Place:

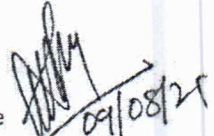
  
Signature with seal of the University  
Finance Officer

Finance Officer  
गुरु शास्त्री विश्वविद्यालय, बिलासपुर (छ.प्र.)  
Guru Shastri Vishwavidyalaya,  
Bilaspur (C.G.)

Signature

Name : - Prof. Shailendra Kumar

Head of the Organisation

  
09/08/25  
कुल सचिव/Registrar  
गुरु शास्त्री विश्वविद्यालय, बिलासपुर (छ.प्र.)  
Guru Sha. Jas Vishwavidyalaya,  
Bilaspur (C.G.)





Name of the University :- Guru Ghasidas Vishwavidyalaya ,Bilaspur (C.G.)

Statement of item - wise Expenditure for the year 2020 - 21 under  
Capital Assets - 35 head

(Amount in Rupees )

Sr. No.	Items	Grant Allocated	Grant Received from UGC	Expenditure incurred against grant released F.Y.2020-21
1	Books & Journals	1,50,00,000	1,50,00,000	1,44,20,065
2	ICT enabled infrastructure for online learning & E - Resources	2,25,00,000	2,25,00,000	2,09,06,440
3	Small Equipments / Laboratories	1,50,00,000	1,50,00,000	1,36,49,291
4	Campus Development	1,00,00,000	1,00,00,000	1,00,00,000
5	Other infrastructure including furniture & fixtures	1,25,00,000	1,25,00,000	1,24,04,145
	<b>Total</b>	<b>7,50,00,000</b>	<b>7,50,00,000</b>	<b>7,13,79,941</b>

Signature with seal

Registrar

09/08/21  
गुरु गणसिदास विश्वविद्यालय, बिलासपुर (स.ग.)  
Guru Ghasidas Vishwavidyalaya  
Bilaspur (C.G.)

Signature with seal

Finance Officer

गुरु गणसिदास विश्वविद्यालय, बिलासपुर (स.ग.)  
Guru Ghasidas Vishwavidyalaya  
Bilaspur (C.G.)

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(See Rule 238(1))

FORM OF UTILISATION CERTIFICATE

UTILIZATION CERTIFICATE FOR THE YEAR 2020-21 IN RESPECT OF CAPITAL GRANT

1. Name of the Scheme Block Grant To Cenral Universities  
 2. Whether Salary/Recurring/Creation of Capital Assets: EWS Capital  
 3. Grants position at the beginning of the Financial year Nil  
 (i) Cash in Hand/Bank  
 (ii) Unadjusted advances  
 (iii) Total

4. Details of grants received, expenditure incurred and closing balances:(Actuals) Rs. in Lakhs

Unspent Balances of grants received years (Figure as at Sl. no 3(iii))	Interest earned thereon	Income from other sources	Interest deposited back to the UGC	Grant received during the year			Total available Fund (1+2+3-4+5)	Expenditure incurred	Closing Balances (6-7)
				Sanction No. (i)	Date (ii)	Amount (iii)			
1	2	3	4	5			6	7	8
				N.F.23-18/2021(CU)	25/03/2021	606.00		605.90	
				Auto Refund from TSA	31/03/2021	-0.10			
-	-	-	-			605.90	605.90	605.90	-

\* Bank details in which interest earned by University on UGC grant deposited in UGC bank accounts as under :-

Total	

Component wise Utilization of grants:

Sr.No.	Name of the head	General	SC	ST	Total
1	Opening Balance	-	-	-	-
2	Grant received from UGC for 2020-21	469.65	90.90	45.45	606.00
Less	Auto Refund From TSA	(0.07)	(0.02)	(0.01)	(0.10)
3	Income from other sources	-	-	-	-
4	Interest Earned	-	-	-	-
5	Total funds available (1+2+3+4)	469.58	90.88	45.44	605.90
6	Interest Refundable	-	-	-	-
7	Expenditure Incurred	469.58	90.88	45.44	605.90
8	Interest to be refunded to UGC	-	-	-	-
9	Unspent balance available (5-6-7-8)	-	-	-	-

Details of Grant position at the end of the year

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

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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 the other subsidiary accounts and registers (including assets registers) are maintained as prescribed in the relevant Act/Rules/Standing instructions (mentioned 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, insuring 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, agreements (Tripartite Agreement), sanction letters, contract agreements/LoAs/amendments in LoAs and agreements.
- (iv) The responsibilities among the key functionaries for execution of the scheme have been assigned in clear terms and are not general in nature.
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- (vi) The expenditure on various components of the scheme was in 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 IPDS 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.

Signature



Name :- Prof.S.S.Singh

Finance Officer/दिताधिकार:

Finance Officer:

गुरु घासीदास विश्वविद्यालय, बिलासपुर (छ.ग.)

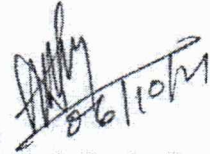
Guru Ghasidas Vishwavidyalaya

Date: Bilaspur (C.G.)

Place: Bilaspur (C.G.)



Signature



Name : - Prof. Shailendra Kumar

Registrar/कुल सचिव/Registrar

गुरु घासीदास विश्वविद्यालय, बिलासपुर (छ.ग.)

Guru Ghasidas Vishwavidyalaya

Bilaspur (C.G.)



**Statement of item - wise Expenditure for the year 2020 - 21 under  
Capital Assets - 35 head (EWS)**

(Amount in Rupees)

Sr. No.	Items	Grant Allocated	Grant Received from UGC	Expenditure incurred against grant released F.Y.2020-21
1	Building	6,06,00,000	6,06,00,000	6,05,90,000
	<b>Total</b>	6,06,00,000	6,06,00,000	6,05,90,000

Signature with seal

Registrar कुल सचिव / Registrar  
गुरु घासीदास विश्वविद्यालय, बिलासपुर (छ.ग.)  
Guru Ghasidas Vishwavidyalaya  
Bilaspur (C.G.)

Signature with seal

Finance Officer  
वित्त अधिकारी  
Finance Officer  
गुरु घासीदास विश्वविद्यालय, बिलासपुर (छ.ग.)  
Guru Ghasidas Vishwavidyalaya  
Bilaspur (C.G.)

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Date



FORM OF UTILISATION CERTIFICATE 2020-21  
UTILIZATION CERTIFICATE FOR THE YEAR 2020-21 IN RESPECT OF HEFA PRINCIPAL / INTEREST GRANT

1. Name of the Scheme Grant to Central Universities  
 2. Whether Salary/Recurring/Creation of Capital Assets: Repayment of HEFA Principal / Interest  
 3. Grants position at the beginning of the Financial year  
 (i) Cash in Hand/Bank 372.42  
 (ii) Unadjusted advances  
 (iii) Total

4. Details of grants received, expenditure incurred and closing balances:(Actuals)

Rs. in Lakhs

Unspent Balances of grants received years (Figure as at Sl. no 3(iii))	Interest earned thereon	Income from other sources	Interest deposited back to the MoE	Grant received during the year			Total available Fund (1+2+3-4+5)	Expenditure incurred	Closing Balances (6-7)
				Sanction No. (i)	Date (ii)	Amount (iii)			
1	2	3	4	5			6	7	8
				No.49-1/2020-CU.VII	17.02.2021	337.09			
				No.49-1/2020-CU.VII	17.02.2021	23.40			
				No.49-1/2020-CU.VII	17.02.2021	11.93			
				No.49-1/2020-CU.VII	20.07.2020	8.58			
				No.49-1/2020-CU.VII	20.07.2020	0.59			
				No.49-1/2020-CU.VII	20.07.2020	0.30			
				No.49-1/2020-CU.VII	27.11.2020	15.41			
				No.49-1/2020-CU.VII	27.11.2020	1.07			
				No.49-1/2020-CU.VII	27.11.2020	0.53			
				No.49-1/2020-CU.VII	28.01.2021	11.11			
				No.49-1/2020-CU.VII	28.01.2021	0.77			
				No.49-1/2020-CU.VII	28.01.2021	0.38			
372.42	1.17		1.17			411.16	783.58	411.16	372.42

\* Bank details in which interest earned by University on MoE grant deposited in MoE bank accounts as under :-

F.Y.	Name of the bank	Name of the account holder	Saving bank account No.	IFSC Code	Amount deposit through RTGS	UTR No. & Date
-	-	-	-	-	90346	Refundable (As decided by the MoE)
-	-	-	-	-	17486	
-	-	-	-	-	8743	
Total					116575	

Component wise Utilization of grants:

Sr.No.	Name of the head	General	SC	ST	Total
1	Opening Balance	337.09	23.40	11.93	372.42
2	Grant received from UGC for 2020-21	372.19	25.83	13.14	411.16
3	Income from other sources	-	-	-	-
4	Interest Earned	0.91	0.18	0.08	1.17
5	Total funds available (1+2+3+4)	710.19	49.41	25.15	784.75
6	Interest Refundable	0.91	0.18	0.08	1.17
7	Expenditure Incurred	372.19	25.83	13.14	411.16
8	Interest to be refunded to UGC	-	-	-	-
9	Unspent balance available (5-6-7-8)	337.09	23.40	11.93	372.42

Details of Grant position at the end of the year


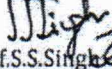
- (i) Cash in Hand/Bank 372.42  
 (ii) Unadjusted advances  
 (iii) Total


*[Handwritten signature]*



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:

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Signature   
Name :- Prof. S.S. Singh  
Finance Officer   
गुरु घासीदास विश्वविद्यालय, बिलासपुर (उ.प्र.)  
Guru Ghasidas Vishwavidyalaya  
Date: Bilaspur (C.G.)  
Place: Bilaspur (C.G.)

Signature   
Name :- Prof. Shailendra Kumar  
Registrar  
गुरु घासीदास विश्वविद्यालय, बिलासपुर (उ.प्र.)  
Guru Ghasidas Vishwavidyalaya  
Bilaspur (C.G.)

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