

GURU GHASIDAS VISHWAVIDYALAYA, BILASPUR (C.G.)
SCHEDULE OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR 01.04.2022 To 31.03.2023

SCHEDULE 10: GRANTS/ SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

(Amount in Rupees)

Particulars	M.O.E		Plan (XI & XII)	ECEL		UGC				Current Year Total	Previous Year Total
	HEFA Loan Repayment	PMMMNMTT (Specific Scheme)		(Specific Scheme)	Mahima Guru Chair	31 Recurring	35 Capital	36 Salary	Current Year Total		
Balance B/F	3,72,42,045	69,00,000	7,23,63,242	80,18,379	-	1,40,48,882	11,11,15,318	1,07,05,422	26,03,93,288	57,84,56,448	
Add : Receipts during the year	9,20,49,785	-	-	-	10,60,000	44,52,00,000	6,50,00,000	93,60,00,000	153,93,09,785	119,87,92,298	
Add : Interest	35,20,346	4,03,137	81,21,159	-	-	8,97,382	61,85,860	6,83,816	1,98,11,700	3,04,70,814	
Add : Other (Receivable from UGC)	-	-	-	-	-	1,12,06,688	-	5,85,43,538	6,97,50,226	1,95,21,150	
Total	13,28,12,176	73,03,137	8,04,84,401	80,18,379	10,60,000	47,13,52,952	18,23,01,178	100,59,32,776	188,92,64,999	1,82,72,40,710	
Less : Refund to UGC Grant	23,26,000	-	-	-	-	-	36,20,059	-	59,46,059	-	
Less : Interest Refundable	35,20,346	4,03,137	81,21,159	-	-	8,97,382	61,85,860	6,83,816	1,98,11,700	3,04,70,814	
Less: Recovery of Salary, Pension/Fellowship	-	-	-	-	-	8,89,024	-	1,86,32,126	1,95,21,150	1,02,58,005	
Less : Utilised for capital expenditure (A)	7,44,84,000	-	-	-	-	-	6,53,04,697	-	13,97,88,697	58,77,18,304	
Less : Utilised for Revenue expenditure (B)	1,52,39,785	-	-	18,78,608	5,08,817	45,55,17,664	1,00,02,894	97,59,11,412	145,90,59,180	93,84,00,299	
Balance C/F (C)	3,72,42,045	69,00,000	7,23,63,242	61,39,771	5,51,183	1,40,48,882	9,71,87,668	1,07,05,422	24,51,38,213	26,03,93,288	

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- (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.

PMMMNMTT - Pandit Madan Mohan Malaviya National Mission on Teachers and Teaching.

ECEL - Establishment of Centres for Endangered Languages.


 Internal Audit Officer
 Guru Ghasidas Vishwavidyalaya,
 Bilaspur (C.G.)


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


 Registrar
 Guru Ghasidas Vishwavidyalaya,
 Bilaspur (C.G.)

GFR 12 - A
(See Rule 238(1))

FORM OF UTILISATION CERTIFICATE
FOR AUTONOMOUS BODIES OF THE GRANTEE ORGNISATION
UTILIZATION CERTIFICATE FOR THE YEAR 2022-23 IN RESPECT OF CREATION OF CAPITAL ASSETS - 35

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

Block Grant To Cenral Universities
Creation of Capital Assets

1111.15

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	Grant / Interest deposited & refundable back to the Governme	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
			F.23-3/2022(CU)	24-06-2022	141.00			
			F.23-3/2022(CU)	24-06-2022	16.50			
			F.23-3/2022(CU)	24-06-2022	5.00			
			F.23-3/2022(CU)	22-08-2022	108.33			
			F.23-3/2022(CU)	21-09-2022	47.75			
			F.23-3/2022(CU)	21-09-2022	5.33			
			F.23-3/2022(CU)	21-09-2022	1.08			
			F.23-3/2022(CU)	16-11-2022	101.33			
			F.23-3/2022(CU)	16-11-2022	5.00			
			F.23-3/2022(CU)	16-11-2022	2.00			
			F.23-3/2022(CU)	29-12-2022	50.67			
			F.23-3/2022(CU)	29-12-2022	2.50			
			F.23-3/2022(CU)	29-12-2022	1.00			
			F.23-3/2022(CU)	08.02-2023	146.01			
			F.23-3/2022(CU)	08.02-2023	11.00			
			F.23-3/2022(CU)	08.02-2023	5.50			
1111.15	61.86	98.06			650.00	1724.95	753.08	971.87

* 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

Component wise Utilization of grants:

S.No.	Details	General	SC	ST	Total
1	Opening Balance	861.14	166.67	83.34	1111.15
2	Grant received from UGC for 2022-23	503.75	97.50	48.75	650.00
3	Income from other sources	-	-	-	-
4	Interest Earned/ other sources	47.94	9.28	4.64	61.86
5	Total funds available (1+2+3+4)	1412.83	273.45	136.73	1823.01
6	Expenditure Incurred	583.64	112.96	56.48	753.08
7	Grant / Interest Refunded to UGC	76.00	14.71	7.35	98.06
8	Unspent balance available (5-6-7)	753.19	145.78	72.90	971.87

Details of Grant position at the end of the year

- (i) Cash in Hand/Bank 971.87
(ii) Unadjusted advances
(iii) Total

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19/10/23

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

Name :- Prof. C. Srivastava

Finance

Finance Officer

गुरु गणेशदास विश्वविद्यालय, बिलासपुर (छ.प्र.)
Guru Ghasidas Vishwavidyalaya,
Bilaspur (C.G.)

Signature

Name :- Prof. Manish Shrivastava

Registrar

पुस्तक सचिव/Registrar

गुरु गणेशदास विश्वविद्यालय, बिलासपुर (छ.प्र.)
Guru Ghasidas Vishwavidyalaya
Bilaspur (C.G.)

Statement of Expenditure of Capital (35) Grant for the financial year 2022-23

It is certified that Recurring grant of Rs.650 lakhs (Rupees Six Crore Fifty Lakhs Only) was released by the University Grants Commission for the financial year 2022-23 under Annual Allocation, to the Registrar, Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G) towards Capital Assets (35) grant as detailed below :-

(Rs.in lakhs)

Head		Amount	
Opening Balance as On 01.04.2022		1111.15	
(+) Grant received during the year 2022-23		650.00	
Sub-Total		1761.15	
Internal Receipts excluding interest earned on the UGC grant during the year 2022-23		-	
Interest Earned on the grant received during the year 2022-2023		61.86	
Total		1,823.01	
Less : Expenditure incurred during 2022-23		753.08	
Less: Grant / Interest remit to UGC Bank account		98.06	
		Allocation	Expenditure
	Opening Balance As on 01.04.2022	1111.15	139.28
I	Books / Journal E-resource (perpetual)	100.00	100.00
II	ICT enabled Infrastructure for online learning	200.00	200.00
III	Small Equipment / laboratory	150.00	150.00
IV	Campus Development (for construction of roads, providing electricity, water, laying/renovating sewerage lines, plantation and development of the land etc.)	100.00	100.00
V	Other Infrastructure which are not included (i) to (iv)	100.00	100.00
Total Expenditure incurred (35) - I to V		1761.15	789.28
Less : Grant / Interest on grant deposited back to UGC		61.86	61.86
Balance available as on 01.04.2023			971.87

- 1 Certified that out of Rs.650.00 Lakhs of grants in aid sanctioned during the year 2022-2023 in favour of Registrar, G.G.U. Bilaspur (C.G.) under UGC letter No. F.1-3/2022 (CU) Dt 16/06/2022 and Rs.1111.15 lakhs on account of unspent balance of the previous year, and a sum of Rs.Nil internal generation, a sum of Rs.753.08 Lakhs has been utilized for the purpose of Capital Assets (35) of the University for which it was sanctioned and that the balance of Rs.971.87 lakhs, after depositing the Grant /interest on grant of Rs.98.06 lakhs back to UGC, is remaining unutilized grant will be adjusted towards the grant- in- aid payable during the next year 2023-2024.
- 2 Certified that I have satisfied myself that the conditions on which the grant-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that the money was actually utilized for the purpose for which it was sanctioned.

Signature

Name :- Prof.S.C.Srivastava

Finance Officer

Finance Officer

गुरु गहसीदास विश्वविद्यालय, बिलासपुर (छ.ग.)

GURU Ghasidas Vishwavidyalaya

Bilaspur (C.G.)

Signature

Name :- Prof. Manish Shrivastava

Registrar

कुल सचिव/Registrar

गुरु गहसीदास विश्वविद्यालय, बिलासपुर (छ.ग.)

Guru Ghasidas Vishwavidyalaya

Bilaspur (C.G.)

GFR 12 - A
(See Rule 238(1))

FORM OF UTILISATION CERTIFICATE 2022-23

AUDITED UTILISATION CERTIFICATE FOR THE YEAR 2022-23 IN RESPECT OF HEFA PRINCIPAL/INTEREST GRANT GRANTS-IN-AID/SALARIES/CREATION OF CAPITAL ASSETS

- | | |
|---|--|
| 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	Interest / Grant deposited back to the MoE	Grant received during the year			Total available Fund (1+2-3+4)	Expenditure incurred	Closing Balances (5-6)
			1	2	3			
			Sanction No. (i)	Date (ii)	Amount (iii)			
			No.49-1/2019-CU.VII	21.04.2022	337.03			
			No.49-1/2019-CU.VII	21.04.2022	23.44			
			No.49-1/2019-CU.VII	21.04.2022	11.95			
			No.49-1/2019-CU.VII	21.04.2022	25.25			
			No.49-1/2019-CU.VII	21.04.2022	1.74			
			No.49-1/2019-CU.VII	21.04.2022	0.90			
			No.49-1/2019-CU.VII	01.08.2022	43.45			
			No.49-1/2019-CU.VII	01.08.2022	1.39			
			No.49-1/2019-CU.VII	01.08.2022	0.73			
			No.49-1/2019-CU.VII	12.10.2022	17.33			
			No.49-1/2019-CU.VII	12.10.2022	1.20			
			No.49-1/2019-CU.VII	12.10.2022	0.61			
			No.49-1/2019-CU.VII	28.10.2022	337.03			
			No.49-1/2019-CU.VII	28.10.2022	23.44			
			No.49-1/2019-CU.VII	28.10.2022	11.95			
			No.49-1/2019-CU.VII	12.01.2023	21.76			
			No.49-1/2019-CU.VII	12.01.2023	1.50			
			No.49-1/2019-CU.VII	12.01.2023	0.78			
			Receivable		59.01			
372.42	35.20	58.46			920.49	1269.65	897.23	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 (Rs.)	UTR No.& Dated
2022-23		Pay & Accounts Officer Ministry of Education			2326000.00	DD.No.439543 Dt.10.08.2022
					900000.00	DD.No.491462 Dt.03.08.2023
					900000.00	DD.No.491463 Dt.03.08.2023
					900000.00	DD.No.491464 Dt.03.08.2023
					820346.00	DD.No.491465 Dt.03.08.2023
Total					5846346.00	

[Signature]

Component wise utilisation of grants

(Rs. in Lakhs)

Sr.No.	Name of the head	General	SC	ST	Total
1	Opening Balance	288.63	55.86	27.93	372.42
2	Grant received from UGC for 2022-23	713.38	138.07	69.04	920.49
3	Income from other sources	-	-	-	-
4	Interest Earned/ other sources	27.28	5.28	2.64	35.20
5	Total funds available (1+2+3+4)	1029.29	199.21	99.61	1328.11
6	Expenditure Incurred	695.35	134.58	67.30	897.23
7	Grant and Interest refunded to MoE	45.31	8.77	4.38	58.46
8	Unspent balance available (5-6-7)	288.63	55.86	27.93	372.42

Details of Grant position at the end of the year

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

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:

- 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.
- 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.
- 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.
- The responsibilities among the key functionaries for execution of the scheme have been assigned in clear terms and are not general in nature.
- The benefits were extended to the intended beneficiaries and only such areas/districts were covered where the scheme was intended to operate.
- 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.
- 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.C.Srivastava

Finance Officer

Date:

Place: Bilaspur (C.G.)

बिलासपुर
 गुरु गणेशदास विश्वविद्यालय, बिलासपुर (उ.प्र.)
 Bilaspur (C.G.)
 Guru Ghanash Das Vishwavidyalaya

Signature

Name :- Prof. Manish Shrivastava

Registrar

बिलासपुर/Registrar
 गुरु गणेशदास विश्वविद्यालय, बिलासपुर (उ.प्र.)
 Bilaspur (C.G.)
 Guru Ghanash Das Vishwavidyalaya

