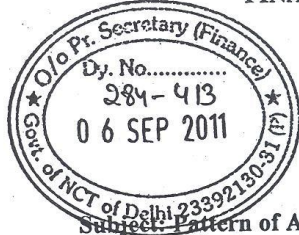


No.F.16/2/2010-AC/dsfa/DSF/1185-1197  
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
FINANCE (ACCOUNTS) DEPARTMENT

'A' Wing, 4<sup>th</sup> Level, Delhi Secretariat,  
I.P. Estate, New Delhi.



Dated: 06/09/2011

OFFICE MEMORANDUM

Subject: Pattern of Assistance for the release of grant-in-aid to autonomous bodies/grantee institutions, etc. with the approval of Finance Department.

Most Departments appear to have not formulated the "pattern of assistance" for release of grant-in-aid to autonomous bodies/grantee institutions.

As per Rule-209(2) of GFR, 2005, all sanctions of grants-in-aid issued by a department need to conform to an approved "pattern of assistance" or rules governing such grants-in-aid.

Accordingly, administrative departments are advised to formulate "pattern of assistance" in respect of all autonomous bodies/grantee institutions falling under their administrative control, with the approval of Finance Department. Administrative Departments should also ensure that the release of grants-in-aid in future should conform to the approved pattern of assistance.

A draft "pattern of assistance" is enclosed for assistance of administrative departments. However, if necessary, they may suitably modify the conditions in the draft pattern of assistance according to their requirement, with approval of Finance Department.

Lombolia  
6/9/11  
(D.M. SPOLIA)  
Pr. Secretary (Finance).

To

1. All Pr. Secretaries/Secretaries/HODs with the request to formulate pattern of assistance in respect of each autonomous body/grantee institution under their jurisdiction.
2. Executive Heads of all Autonomous Bodies/Grantee Institutions of Government of NCT of Delhi with the direction to incur expenditure out of grant-in-aid strictly in accordance with the pattern of assistance approved by the government.

Copy for information to:-

1. Controller of Accounts, Pr. Accounts Office, Vikas Bhawan, New Delhi.
2. Controller of Accounts, Directorate of Audit, Delhi Secretariat, Delhi.
3. SSF/ASF/JSF/DSF(I)/DSF(II)/DSF(III)/DSF(IV)/USF(B)/USF(A/Cs)/ Desk Officers of Finance Department.
4. Guard file/Website of Finance Department.

**DRAFT**

**Sub: Pattern of assistance for the release of Grant-in-aid to \_\_\_\_\_.**

For the release of grant-in-aid to \_\_\_\_\_,  
the following pattern of assistance and procedure will be followed:-

**FOR RECURRING GRANTS:**

1. The recurring grant for the purpose of salary, allowances and other approved and admissible recurring expenditure will be released in four installments. The first installment (25% of the total allocated amount) will be released in the month of April to cover the expenditure for the months from April to June. Second installment (up to 50% of the total allocated amount) will be released in the month of July to cover the expenditure for the months from July to September after getting following information/documents from the grantee institute:

- (i) Amount required for recurring expenditure (separately for pay/allowances and approved and admissible recurring expenditure for the period July to February next year on realistic basis, with full details.
- (ii) Present position of funds available with the grantee institute for recurring expenditure.
- (iii) Utilization certificate in form 19-A of GFRs in respect of recurring grant released to the grantee institute during the last financial year.
- (iv) Actual income and expenditure statement (item-wise) of last financial year.
- (v) Details of teaching and non-teaching staff or technical/non-technical staff, as the case may be.
- (vi) Last year's Audited Accounts. The audit should be got conducted from ELFA, if the audit has not been done by ELFA, then the details of the steps taken by the grantee institute in this regard.
- (vii) Actual income and expenditure statement (item-wise) for the current financial year for the period w.e.f. 1<sup>st</sup> April to 30<sup>th</sup> June.
- (viii) Revised estimates for the current financial year and the Budget estimates for the next financial year will be duly approved by the Board of the Governors/Management on the basis of the recommendations of the Finance Committee of the Grantee Institute. The Budget proposal should be strictly in accordance with the prescribed guidelines and the norms of Apex Council & Delhi Govt. A certificate from the Executive Head of the Grantee Institute shall also be furnished to the effect that the budget proposals are formulated strictly in accordance with the approved norms/scales of Delhi Government.

(contd.....P/2)

- (ix) Details of the pending audit paras and their position along with the action taken by the Grantee Institute to remove/settle the outstanding audit objections along with proof of settlements, particularly in case of recoveries.
- (x) Annual Achievement-cum-performance report for the previous financial year.
- (xi) Any other requisite document/information not submitted earlier by the Grantee Institute due to unavoidable reasons.

The Grantee Institute has to submit the above mentioned information/documents by 5<sup>th</sup> of July. Third installment (up to 75% of the allocation) will be released in the month of October to cover the expenditure for the months of October to December. Fourth & Final installment will be released in the month of January or after finalization of R.E. to cover the expenditure from January to March.

## 2. FOR NON-RECURRING GRANT:

(a) The non-recurring grant shall be released in four equal installments in the months of April, July, October and January. All such proposals should be regulated strictly as per scales laid down by Governing Body, Managing Committee or the Board of Directors, as the case may be, and a certificate should be endorsed by the Board of Management/Governors and Finance Committee of the Grantee Institute that the postponement of renewals/replacement is not possible, so as to avoid pressure on budgetary resources. The proposal should be supported by a certificate of congruence between financial expenditure and physical progress in respect of the previous year non-recurring grant released by \_\_\_\_\_. When the expenditure on the non-recurring item is to be incurred, the purchase shall be made on the recommendations of a Purchase Committee constituted for the purpose. The proposals for Non-recurring Grant should also contain following information/documents:-

- (i) Name of the items/articles required.
- (ii) Quantity required.
- (iii) Approximate cost.
- (iv) Items already available showing the (a) quantity (b) Value/cost.
- (v) Items/articles required in preference.
- (vi) Certificate from the Deputy Registrar/Dy. Controller of Accounts/Sr. Accounts Officer of the Grantee Institute that the proposal for non-recurring grant-in-aid is strictly in accordance with the norms and scales laid down by Governing Body, Managing Committee or the Board of Directors, as the case may be, and Delhi Government.
- (vii) Utilization certificate in Form-19 A of GFRs in respect of Non-Recurring grant released during last financial year.



- (b) All Recurring and Non-Recurring Grant shall be released in respect of items of approved expenditure only and shall be subject to the existence of valid resource allocation in Annual Plan/Budget of Govt. of NCT of Delhi. All claims should be as per the approved norms/scales of Delhi Government. Annual maintenance grant shall continue to be verified on the basis of a net deficit formula.
- (c) The Head of the Grantee Institute will be responsible for strict observance of all the codal formalities, the provisions of General Financial Rule, the terms and conditions of the grant and the directions/advice of Delhi Government while utilizing the grant. He/She will have to utilize the grant only for the specified and approved expenditure and will be personally liable for any deviation. In respect of recurring grant, the grant sanctioned should not be used for meeting the salary of any new post without sanction by the Government. In case the Grantee Institute does not furnish the requisite information/documents in time or it violates the above mentioned rules/directions etc., the Grantee Institute itself will be responsible for non-release of further grant, besides the above requisite action in the matter.

3. CAPITAL WORKS:

- (a) All the estimates for Capital works will be prepared by the Grantee Institute with the help of its architect/PWD. The estimates so prepared will be placed before the Standing Committee on Building & Works for approval of the Delhi Government.
- (b) The proposals in respect of Capital works costing Rs.10 crore and above will be submitted before the Finance Department, GNCTD and through EFC Memo of the Grantee Institute for approval before the same are placed before Standing Committee on Building & Works.

4. CREATION OF POSTS:

- (i) Creation of posts in the Grantee Institute shall be with the prior approval of GNCTD since the institution is fully funded by the Government.
- (ii) The Grantee Institute may create posts under various categories within the framework of SIU or MCI or norms/guidelines laid down by Governing Body, Managing Committee or the Board of Directors, as the case may be, for the purpose of meeting its objective as enunciated in the Profile of Growth of the Grantee Institute.
- (iii) All the posts proposed to be filled by the Grantee Institute on deputation will also be circulated to various departments of GNCTD and other things being equal employees of GNCTD may be given preference.

- (iv) All posts in the Finance and Accounts wings of the Grantee Institute shall invariably be filled up from the Accounts cadre of Delhi Government.

5. **RE-APPROPRIATION OF FUNDS:**

The preparation of the accounts of the institutions shall be the responsibility of Head of the Accounts wing of the Grantee Institute/Annual Budget and shall be approved by the Finance Committee/Board of Governors, Managing Committee, as the case may be, of the Grantee Institute. Funds shall not be re-appropriated without obtaining the recommendations of the Finance Committee and subsequently the approval of the Board of Management of the Grantee Institute and Government of NCT of Delhi.

6. The pay scales as approved by government of Delhi shall be applicable to the employees of the Grantee Institute. It should not be higher than those applicable to similar categories of employees in the government.
7. General instructions regarding "economy in expenditure" issued by the Finance Department, Government of NCT of Delhi, shall be strictly followed. If any exception is required, matter shall be referred to Finance Department, Government of Delhi.
8. The Grantee Institute shall create alternative sources of income in the medium and long term. Release of grants to it shall be linked to generation of income from other sources like consultancy etc.
9. Release of grants by itself does not become a license to spend the money. Any expenditure out of these grants would be subject to prior expenditure sanction by the competent authority, observance of provisions of GFRs and instructions/guidelines issued by FD to grantee institutions from time to time and also economy instructions of the Government of NCT of Delhi.
10. Financial business in the Grantee Institute should be transacted in accordance with provisions of General Financial Rules.
11. All the directions/instructions/guidelines issued by the Government of NCT of Delhi including directions/advice of CVC/DOV will be binding on all the autonomous bodies/organizations/institutions constituted under any statute and funded by the government.

This issues with the approval of Finance Department vide their U.O. No. \_\_\_\_\_ dated \_\_\_\_\_.

(Signature) )  
Secretary / P.A. Uswalky  
Deptt. of \_\_\_\_\_