F. No.: TA-2-10003(01)/17/2020-TA-II(e-2695)/6390
Government of India
Ministry of Finance
Department of Expenditure
Office of Controller General of Accounts
Mahalekha Niyantrak Bhawan,
INA, New Delhi-110023

Dated:31.08.2026

OFFICE MEMORANDUM

Subject: Maintenance of records in respect of grants-in-aid and monitoring of utilisation certificate-reg.

Attention is invited to the provisions of Rule 234 and 238 of the General Financial Rules, relating to the maintenance of records in respect of grants-in-aid and monitoring of utilization certificate. As regards to the extant provisions contained therein, the following is stated for compliance:

i. As prescribed under the Rule, the Programme Division (PD) of the Ministry/Department concerned is responsible for maintaining the Register of Grants and for monitoring the utilisation of grants released to the implementing agencies/recipients. The PD is also required to ensure timely submission of Utilisation Certificates (UCs) in respect of grants released.

ii. In order to facilitate effective monitoring of pending Utilisation Certificates at the level of the Pay and Accounts Office (PAO), the PDs may furnish the details as in Register of Grants maintained by them to the concerned PAO, as and when required. The Register should contain, inter alia, details of the sanction and release of grants, the amount released, the period for which the grant was released, the due date for submission of the UC, and the status of submission of the UC.

iii. In cases where information relating to pending Utilisation Certificates is required by Audit, the Principal Accounts Office shall obtain the latest status from the concerned PD, based on the Register of Grants maintained by the PD, and furnish the updated position to Audit. The information furnished to Audit should, therefore, reflect the latest position of grants and Utilisation Certificates as available with the concerned PD.

iv. The records maintained by the PAO in CAM-28, which primarily serve the purpose of accounting/record-keeping of grants and Utilisation Certificates, should also be regularly reconciled with the Register of Grants maintained by the concerned PD. Such reconciliation should cover, inter alia, the amount of grants released, Utilisation Certificates received, Utilisation Certificates due, and Utilisation Certificates outstanding.

v. Any difference noticed between the records maintained in CAM-28 and the latest position reported by the PD should be examined and reconciled promptly. This would ensure that the information available with the Principal Accounts Office is kept updated.

vi. The primary responsibility for monitoring utilisation of grants and obtaining timely Utilisation Certificates rests with the concerned PD, in terms of Rule 238 of the General Financial Rules. The Register of Grants maintained by the PD shall accordingly serve as an important source for monitoring the status of grants and UCs. The PAO's role is to maintain its prescribed records and periodically reconcile them.

2. All Pr. CCAs/CCAs/CAs (i/c) are requested to kindly ensure that the above instructions are brought to the notice of all the stakeholders concerned for timely compliance.

This issue with the approval of the Competent Authority.

Madhu Sharma

(Dr. Madhu Sharma)
Sr. Deputy Controller General of Accounts (TA)

To,

All Pr. CCA/CCA/CAs (i/c) of Ministries/Departments.