



अखिल भारतीय आयुर्विज्ञान संस्थान राजकोट, गुजरात 360110
All India Institute of Medical Sciences, Rajkot, Gujarat 360110
An Institution of National Importance under PMSSY, MoHFW
Government of India www.aiimsrajkot.edu.in

SOP No.- RC 12	Standard Operating Procedure for issue of Utilization Certificate (UC) and Statement of Expenditure (SoE)
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1. This SOP describes the process of grant of the utilization certificate (UC) and Statement of Expenditure (SoE) to be submitted to the funding agency by the principal investigator (PI) in case of a funded extramural or intramural project.
2. The PI should move the proposal for issue of UC to the Research Cell as per the format provided by the funding agency and the frequency of submission of UC should be as per the requirement of the submission agency.
3. UC should not be submitted to the Research Cell more than 15 days after the lapse of the duration covered by the UC.
4. The proposal should have the following documents attached and properly labelled by flags:
 - a) Fund sanction letter
 - b) Fund allocation letter (in case the funds allocated in a particular instalment are different from the funds sanctioned due to adjustment of unspent balance of the previous instalment)
 - c) Previous years' UC
 - d) Bank statement from date of previous UC to current date.
 - e) Statement of expenditure (SOE) under various heads as per the format of the funding agency.
 - f) A tabulated listing of expenses (ledger), incurred during the duration covered by the UC, showing the particulars of the items procured/ services availed, corresponding budget head, cost of the item, GFR rule followed for the purchase and the Annexure in which the corresponding voucher/ invoice/ proof of payment is placed.
 - g) In case of committed expenditure under any budget head, the PI should provide a Reconciliation Statement along with the evidence of undertaking the purchase.

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5. The Utilization Certificate/ Statement of Expenditure will be examined by the Research Cell.
6. This will then be forwarded to the accounts section for vetting and signature of Account Officer.
7. The accounts section will forward it to the Dean (Research).
8. The Dean (Research) will forward it to the Executive Director through DDA for approval.
9. After approval, the file will be returned to the Dean (Research) through DDA for the issue of the Utilization Certificate.
10. The Dean (Research) will issue the Utilization Certificate & the records of the signed Utilization Certificate will be maintained by the Research Cell.

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