

## **INSTRUCTIONS FOR SCHOOLS FOR CLAIMING 2<sup>ND</sup> TRANCHE ON AIM PORTAL UNDER THE ATAL TINKERING LAB PROGRAMME**

### **Eligibility Conditions for Release of 2<sup>nd</sup> Tranche of ATL Grant**

- I. The 2<sup>nd</sup> Instalment of Grant will be released on utilization of 80% of the first instalment under Capital Expenditure as well as Operation & Maintenance Component.
- II. Only those schools, submitting complete information on MyATL Dashboard, shall be eligible for 2<sup>nd</sup> Tranche.  
*(It is mandatory for all the schools to fill the details on the dashboard and ensure the suitability for next tranche of grant disbursement)*

### **Documents required for release 2<sup>nd</sup> Tranche of ATL Grant**

All schools are required to upload the necessary documents on the AIM portal. The detailed description against each document to be uploaded/ attached is given below: -

- I. **Utilization Certificate:** Duly signed by the Head Master/ Principal of the School and verified by the Finance/Accounts representative of the school. The Performa of Utilization Certificate is available on the Tranche II portal as “Form GFR 12-A Utilisation Certificate”. Total amount of grants received, expenditure and the Unspent Balances of Grants received and any amount earned as Interest shall be clearly indicated in the relevant column of UC. The whole amount of grant and expenditure against the grant shall be shown in the column for **Grants-in-Aid General** only. The expenditure reflected in the UC should match with the expenditure reflected in EAT Report 02 of PFMS.  
*The amount of expenditure under the “Capital Expenses” and “Operational Expenses” under different components shall be indicated in a separate statement to be annexed with the UC.*
- II. **Audited Statement of Accounts:** Financial statements that are credible and a fair representation of the school's performance and condition, prepared and certified by Audit Officer. The Performa of Audited Statement of Accounts is available on the Tranche II portal as “Audited Statement of Account”.  
*The component-wise amount of Expenditure Incurred and the unspent balances under the “Capital Expenses” and “Revenue/ Operational & Maintenance” shall be mentioned separately.*
- III. **Interest Remittance Acknowledgement:** Any one of the following documents may be uploaded to establish that the interest earned on the amount of ATL grant has been remitted into Consolidated Fund of India in terms of the provisions of rule 230 (8) of General Financial Rules, 2017:
  - **Case A:** In case interest is deposited into Consolidated Funds of India online through <https://bharatkosh.gov.in/>. The acknowledgement receipt/ Challan generated from Bharatkosh may be uploaded on the AIM portal.
  - **Case B:** If interest is paid by Demand Draft (DD), copy of the DD and forwarding letter with proof of despatch (Speed post receipt etc) may be uploaded on the AIM portal.

- **Case C:** In case interest is not generated, a declaration on the letter head of the school duly signed and stamped by the Principal/Head Master of school (for current account only).

IV. **PFMS cashbook and EAT report 02 and 03: All expenditure relating to the ATL grant are to be processed and paid through expenditure module of PFMS only.** However, expenditure already incurred by the school (after receipt of grant) but not paid through PFMS due to ignorance may be updated *ex-post-facto* through expenditure module.

Reports of Expenditure and Advance (EAT Report 02 and EAT Report 03) must be generated from PFMS only daily/weekly/monthly basis and reconciled with bank statement. Component wise report (EAT03) must be reconciled with EAT Report 02. Latest reports generated from PFMS may be uploaded on the AIM portal.

*It is made clear that further releases of any grant under to the said school from Atal Innovation Mission shall only be made based on balances available as per EAT module data of the school on PFMS.*

V. **Tax Exemption Declaration:** Any one of the following documents to be uploaded-

- **Case A:** In case school is exempted from payment of Income Tax, a self-declaration on the letter head of the school duly signed and stamped by the Principal/Head Master to the effect that the school is exempted from payment of Income Tax under Section <indicate the relevant section> of the Income Tax Act. A copy of the Income Tax Exemption Certificate issued by the concerned Commissioner of Income Tax, if any, must also be attached with the declaration.
- **Case B:** In case school is not exempted from tax and is required to pay Income Tax, a self-declaration on the letter head of the school duly signed and stamped by the Principal/Head Master to the effect that the school is NOT exempted from payment of Income Tax. A copy of PAN Card of the school must also attached with the declaration.