



Revathy Vishwanath
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RP Division Incharge
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Indian Council of Social Science Research
(Ministry of Human Resource Development)
JNU Institutional Area, Aruna Asaf Ali Marg
New Delhi – 110067
Website: www.icssr.org

SANCTION ORDER

F.No. 02/45/2019-20/MN/RP

Dated: 13-11-2020
07-07-2020

The Principal,
Nallamuthu Gounder Mahalingam College,
Pollachi-642001, Coimbatore,
Tamil Nadu

Subject: Sanction of Minor Research Project entitled "Investigation and Implementation Strategy of GST on Small and Medium Traders in Coimbatore District, Tamil Nadu" to Dr. N. Bagyalakshmi

Dear Sir,

1. The Indian Council of Social Science Research (ICSSR) considered the above research project submitted by Dr. N. Bagyalakshmi, Associate Professor and Head, dept. of commerce, Nallamuthu Gounder Mahalingam College, Pollachi-642001, Coimbatore, Tamil Nadu. Co-Project Directors of the study are: Dr. M. Akilanayaki, Assistant Professor, Nallamuthu Gounder Mahalingam College, Pollachi-642001, Coimbatore, Tamil Nadu.
2. The study, as proposed by the researcher, is to be located at and financially administered by your institution as per the guidelines of this award.
3. The ICSSR has sanctioned a grant-in-aid of Rs.2,50,000/- (Rupees Two Lakh and Fifty Thousand Only) for the above research project and the grant will be released as follows:

First instalment	:Rs. 1,00,000/-
Second instalment	:Rs. 75,000/-
Third instalment	:Rs. 50,000/-
Fourth Instalment	:Rs. 12,500/-
Publication cost*	:Rs. 12,500/-
Total	:Rs. 2,50,000/-
Overhead charges over and above 5% or maximum Rs.1,00,000	: Rs. 12,500/-**

- * ICSSR would publish it subject to recommendation by the expert and relevant Committees for the purpose, from the overall budget, so to be retained by the ICSSR .
- **will be released on successful completion of project after evaluation.

(The break-up budget approved by the ICSSR of Rs.2,50,000/- is enclosed.)

Revathy V

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

FORM OF UTILIZATION CERTIFICATE
FOR AUTONOMOUS BODIES OF THE GRANTEE ORGANIZATION

UTILIZATION CERTIFICATE FOR THE YEAR 2021-2022 in respect
of recurring/non-recurring
GRANTS-IN-AID/SALARIES/CREATION OF CAPITAL ASSETS

- Name of the Scheme ICSSR - Minor Research Project (F.No. 02/45/2019-20)
- Whether recurring or non-recurring grants MN/RP (17-11-21)
- Grants position at the beginning of the Financial year
 - Cash in Hand/Bank Rs 1,00,000.
 - Unadjusted advances
 - Total Rs 1,00,000
- Details of grants received, expenditure incurred and closing balances: (Actuals)

Unspent Balances of Grants received years [figure as at Sl. No. 3 (iii)]	Interest Earned thereon	Interest deposited back to the Government	Grant received during the year			Total Available funds (1+2-3+4)	Expenditure incurred	Closing Balances (5-6)
1	2	3	4			5	6	7
			Sanction No. (i)	Date (ii)	Amount (iii)			
₹ 1,00,000	-	-	6/12/20 88387092	29/12/20	₹ 1,00,000	₹ 1,00,000	₹ 1,00,000	NIL

Component wise utilization of grants:

Grant-in-aid-General	Grant-in-aid-Salary	Grant-in-aid-creation of capital assets	Total
Contingency			
₹ 10,000	₹ 65,000	₹ 25,000	₹ 1,00,000.

Details of grants position at the end of the year

- Cash in Hand/Bank
 - Unadjusted Advances
 - Total
- } NIL

Audited Statement of Accounts (AC)

Title of the Project: Investigation and Implementation strategy of GST on Small and medium Traders in Coimbatore District, Tamilnadu.

Name of the Project Director:

Dr. N. BAGYALAKSHMI

S.No. (A)	Heads of Expenditure	Percentage Allocation to Total Budget of the Study	Actual Value as per the study ₹	Actual Expenditure ₹	Unspent balance return to the ICSSR
1	Project Director/Co-Project Director	Honorary	-	-	-
2	Research Staff : Full time/Part-time/Hired Services	Not exceeding 45% of the total budget.	1,12,500	65,000	
3	Fieldwork: Travel/Logistics/Boarding, etc. including Books/Journals	Not exceeding 35%	87500	37500	
4	Equipment and Other Items: computer, printer etc / Source Material/Software and Data Sets, etc.	Not exceeding 10%	25000	25000	
5	Contingency	Not exceeding 5%	12500	12500	
6	Publication of Report	5%*	12500	-	
	TOTAL	100%	2,50,000	1,40,000	

(B)	Heads of Expenditure	Percentage Allocation to Total Budget of the Study	₹		
	Institutional Overheads (over and above the total cost of the project)	Affiliating Institutional overheads 5%/7.5%/5% or Rs.1.00 lakh whichever is less, as the case may be.	12,500		

*The five percent (5%) publication amount will be retained by the ICSSR & will be spent by the ICSSR Publication Division if the Final report is found publishable by an Expert Committee constituted by the ICSSR.

Note: The Project Director will ensure that the expenditure incurred by him conforms to the approved budget heads. Audited Statement of accounts with Utilization Certificate in GFR of 12A form is for the entire project amount approved for the project.

Registrar/Principal/Director
(Signature with Rubber Stamp)

Dr. R. MUTHUKUMARAN MA, MPhil, BEd, PhD,
Principal,
Mallamuthu Gounder Mahalingam College,
Pollachi - 642 001.



N. Bagyalakshmi
Project Director
(Signature with Rubber Stamp)

Dr. N. BAGYA ANANDH
Associate Professor & Head
Department of Commerce
MGM College (Autonomous), Pollachi - 642001

Certified by the C.A.
(Signature with Rubber Stamp)

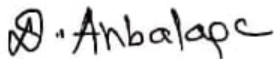


Certified that I have satisfied myself that the conditions on which grants were sanctioned have been duly fulfilled/are being fulfilled and that I have exercised following checks to see that the money has been actually utilized for the purpose for which it was sanctioned:

- I. The main accounts and other subsidiary accounts and registers (including assets registers) are maintained as prescribed in the relevant Act/Rules/Standing instructions (mention 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, ensuring 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 the 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 ICSSR Minor Research Project (name of the scheme 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.
- VIII. The utilization of the fund resulted in outcomes given at Annexure - II duly enclosed (to be formulated by the Ministry/Department concerned as per their requirements/specifications.)
- IX. Details of various schemes executed by the agency through grants-in-aid received from the same Ministry or from other Ministries is enclosed at Annexure -II (to be formulated by the Ministry/Department concerned as per their requirements/specifications).

Date: 13.06.2022

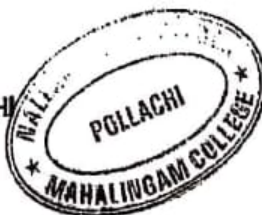
Place: Pollachi

Signature 
Name: D. ANBALAGAN.

Chief Finance Officer
(Head of the Finance)

SUPERINTENDENT
N.G.M.COLLEGE, POLLACHI

(Strike out inapplicable terms)



Signature

Name:

Head of the Organisation

Dr. R. MUTHUKUMARAN MA, MPhil, BEd, Ph.D.,
Principal,
Mallamuthu Gounder Mahalingam College,
Pollachi - 642 001.

The In-charge,
Research Projects (RP) Division
Indian Council of Social Science Research (ICSSR)
JNU Institutional Area
Aruna Asaf Ali Marg,
New Delhi - 110067

Undertaking Letter.

The Nallamuthu Gounder Mahalingam College, Pollachi (Name of the organization) forwards the application of Dr. N. Bagyalakshmi (Name of the applicant) for ICSSR Research Programme/Project.

We agree to administer the funds, provide basic research infrastructure facilities, and make available all its research facilities such as library, laboratory and other equipment and required office assistance for the smooth completion of the Research Programme/Project. We shall open and maintain a dedicated bank account duly registered at PFMS portal for release of the ICSSR Research Grant (Scheme Code-0877) without any delay. (Please refer notification given on ICSSR website - www.icssr.org).

If the scholar undertaking the Research Programme/Project leaves our institution due to valid reasons, we would have no objection to the transfer of the Programme/Project to a new institution, subject to the approval of the ICSSR. The institution, however, shall be responsible for submitting the audited statement of accounts and utilisation certificate for the grant received and utilised. Overhead charges will be apportioned as per ICSSR rules.

On completion of the Programme/Project, the institution will make sure that all books/periodicals/equipment etc. purchased out of the project grant by the scholar are deposited with us as the affiliating institution. We would also acknowledge the receipt of books/periodicals/equipment etc. from ICSSR in our records or book entries, and communicate the same to ICSSR, New Delhi.

Signature of the Director of the Institute /
Principal/ Registrar
(with name and stamp)

Place: Pollachi

Date: 13.06.2022

N. Bagyalakshmi
(Signature of the applicant)

Name: Dr. N. BAGYALAKSHMI

Dr. N. BAGYALAKSHMI
M.Com., M.Phil., PGDCA, Ph.D., SET,
Associate Professor & Head
Department of Commerce
NGLM College (Autonomous), Pollachi - 642 001.

Name: Dr. R. Muthukumar

Designation: Principal

Dr. R. MUTHUKUMARAN MA, M.Phil., B.Ed., Ph.D.,
Principal,
Nallamuthu Gounder Mahalingam College,
Pollachi - 642 001.

