

Financial and Accounts Rules of the University of North Bengal

Chapter – I

SHORT TITLE AND DEFINITION

1. (i) These rules shall be called the Financial and Accounts Rules of North Bengal University.
- (ii) The Executive Council has framed these Rules in exercise of power vested in it under section 53 of the North Bengal University Act 1981 herein after referred to as the Act.
- (iii) These Rules supersede all previous Rules and Orders on the subjects and shall come into force with effect from 3.5.93.

2. Definition:

- (i) “Bank” means State Bank of India or any other scheduled Bank in which the funds of the University are kept in current, savings or fixed deposit accounts, with the approval of the Executive Council.
- (ii) “Controlling Officer” means every Head of the Department of the University and any other officer/teacher of the University entrusted with the responsibility of controlling the incurring of expenditure and/or the collection of revenues of the University.
- (iii) “Disbursing Officer” means an Officer or Teacher or Head of the Department who has been authorized to draw the bills on behalf of the respective Department of the University and disburse them.
- (iv) “Financial Year” means the year beginning on the 1st day of April and ending on the 31st day of March of the following calendar year.
- (v) “Accounting Year” means the year beginning on the 1st day of April and ending on the 31st day of March of the following calendar year.
- (vi) “Head of Office” means an Officer or Teacher declared as such under any general or special order of the competent authority.
- (vii) “Competent Authority” means a body or an Officer/Teacher empowered by the Act/Statutes/Ordinances/Regulations of the University.
- (viii) “Head of the Department” means the Head of an academic Department, Director of Centre or the Head of an Administrative Department/Branch/Section declared under any general or special order of the competent authority. The terms include the Person-in-Charge of a Department appointed temporarily as such.
- (ix) “Budget” means the statement of the estimated receipts and expenditure of the University for any financial year as approved by the competent authority.
- (x) “Major Heads” mean the heads provided in the Budget with the object of classifying receipts and expenditure of the University.
- (xi) “Minor Heads” mean sub-major heads under the major head in the budget.
- (xii) “Appropriation” means the allotment of a particular sum of money to meet the expenditure on a specified item included in the budget.
- (xiii) “Re-appropriation” means the transfer by the competent authority of a particular sum of money from one unit of appropriation to another to meet specified expenditure.
- (xiv) “Non-recurring Expenditure” means expenditure sanctioned as a one-time charge irrespective of the fact whether the expenditure is actually incurred in one lump sum or in installments.
- (xv) “Recurring Expenditure” means expenditure which is incurred at periodic intervals.
- (xvi) “Department” means an Academic Department or Administrative Department / Branch / Section.
- (xvii) “University Fund” means the fund of the University as defined in the Act.
- (xviii) “Advance Payment” means a payment made to a contractor or supplier for work to be done or supplies to be made.

(xix) "On Account Payment" means a payment made after due measurement on a running account to a contractor in respect of work done or supplies made by him.

(xx) "Administrative Approval" denotes formal acceptance and is in effect an order of the Vice-Chancellor in consultation with the Finance Committee/Building Committee to execute certain work at a stated sum, based on an estimate with preliminary plans prepared by the University Engineer.

(xxi) "Contract Work" is in the form of a written agreement and contains a stipulation as to the quantity and rates of item of work to be done and the time within which it is to be completed.

(xxii) "Final Payment" is the last payment on a running account made to a contractor on completion of contract and in full settlement of the account.

(xxiii) "Secured Advance" is an advance made in the security of materials brought to the site of work by a contractor whose contract is for completed items of work.

(xxiv) "Technical Sanction" is an order of the competent authority sanctioning a properly detailed estimate of cost of work of construction and repair.

(xxv) "Work Contingencies" indicates the incidental expenses of miscellaneous character which cannot be classified appropriately under any distinct sub-head of work in the estimate yet pertain to the work as a whole.

(xxvi) The terms 'stores' applies generally to all articles and materials purchased or otherwise acquired for use of the University, Department/Office Comprising:-

- (i) Consumable materials, and
- (ii) Equipment, plant, machinery, furniture etc.

CHAPTER – II

General Principles of Financial Management and Control of University

1. General Principles:

(i) All transactions involving taking and giving of cash, stores and other properties, rights, privileges and concessions which have monetary value, shall be brought to account as early as possible under proper heads. Every University employee is personally responsible for the money which passes through him and for the proper record of receipts and payments in the accounts as well as for the correctness of the accounts in every respect.

(ii) Financial records and accounts of the University shall be maintained separately for each accounting year in the prescribed forms and registers as approved by the Finance Committee. The Finance Branch will circulate a Proforma approved by the Executive Council to all controlling officers. In case of any dispute relating to the proper nature of records, the opinion of the Finance Committee as approved by the Executive Council shall be taken to be final.

(iii) All financial record books, accounts and registers shall be properly bound and preserved.

(iv) The Finance Officer and Heads of Departments empowered to collect money shall ensure that the dues of the University are correctly and promptly assessed, collected and deposited into the University account under the proper head.

(v) The Finance Branch shall ensure that the grant receivable by the University and the income accruing to the investments are received in due time. The F.B. shall maintain a Register of Grants with date of receipt of grants and their specific purposes. All amounts so received shall be reported to the Finance Committee preferably once in three months. The Finance Committee shall also be kept informed of the financial inflows to the outflows from the University.

(vi) A claim to revenue shall not be remitted or abandoned save with specific sanction of the Finance Committee and the Executive Council.

- (vii) There shall be no diversion of fund unless approved by the Vice-Chancellor.
2. (i) Subject to the general direction by the Executive Council, the Finance Officer may, in consultation with the Vice-Chancellor, make investments as and when funds are available for investment and shall promptly report the same to the Finance Committee.
- (ii) All surplus balances of the various funds which are available for investment for a short period shall be invested in call and short term deposits with the approved Bank. All sums received by the way of bequests, endowments, etc. and the surplus balances standing to the credit of various University funds which are not generally required at short notice, shall be invested on long term deposits with the approved Bank or in Govt. securities.
- (iii) Records of all investments of the University shall be maintained in a Register of Investments.
- (iv) The Finance Officer shall submit periodic reports to the Finance Committee regarding the position of University Revenues and seek directions for the management of the resources of the University.
- 3. General Rules of expenditure:**
- (i) A Controlling Officer shall not incur expenditure or enter into any liability involving expenditure, transfer of money or investment or deposit from the University account unless such expenditure or transfer has been sanctioned by the general or special orders of the Finance Committee and the Executive Council.
- (ii) There should be provision of funds authorized by the competent authority fixing the limits within which expenditure can be incurred.
- (iii) The expenditure incurred should conform to the relevant provision of the Act, Statutes, Ordinances, Regulations and Rules framed by the University.
- (iv) There should exist sanction, either general or special, accorded by the competent authority, authorising particular item of expenditure. Explanation: Mere budget provision does not automatically carry with it the authority to incur the expenditure, for which prior sanction of the competent authority must invariably be obtained before incurring it save as otherwise provided in these Rules. The budget provision indicates the maximum limit upto which expenditure may be permissible under any head of account.
- (v) Every University employee shall exercise the same vigilance in respect of expenditure incurred from the University fund as person of ordinary prudence would exercise in spending his own money.
- (vi) The expenditure should not be prima-facie more than what the occasion demands.
- (vii) No University employee should exercise his powers of sanctioning expenditure to pass an order which will directly or indirectly add to his own advantage.
- (viii) No University employee shall pass bills of his own expenditure. In such cases the bills shall be countersigned by the person higher in rank than the concerned employee.
- (ix) Each Head of the Department/Head of Office shall be responsible for enforcing financial order and strict economy at every step.
- (x) A Head of the Department shall ensure not only that the total expenditure is kept within the limits of the authroised budget appropriation but also that the fund allotted are spent in the interest of the University and only upon the objects for which the money was provided. In order to exercise proper control over expenditure, he shall ensure maintenance of detailed upto date accounts not only of what has actually been spent from an appropriation but also what commitments and liabilities have been incurred against it. He must be in a position to assume before Finance Committee/Executive Council complete responsibility for expenditure and to explain or justify any instance of excess or financial lapse that may be brought to notice.
- (xi) Every claim received in the University office shall be duly checked before payment.
- (xii) All bills presented for payment shall be examined in accordance with the relevant provisions in these Rules to ensure that the claims for payment are admissible, the authority is proper and the signature is true and in order and the receipt has legal acquittance. All bills shall be countersigned by the Disbursing Officer.

(xiii) No claim against the University which is not presented within the prescribed time limit will be entertained without a special sanction of the competent authority.

(xiv) No cheque shall be signed unless required for immediate delivery to the payee or drawn in favour of a person other than actual payee.

(xv) No erasures or overwriting shall be made in bills, vouchers, cheques, registers, statements or accounts of any description.

3. Contracts:

Contract or agreement shall be made by the person or empowered to do so. The following general principles should be observed by all persons empowered to enter into contracts or agreements involving expenditure from the University funds:

(i) The terms of contract should be precise and definite and there should be no room for ambiguity or misconstruction therein.

(ii) No relaxation of specification agreed upon in contract and relaxation of the terms of agreement entered into by the University be made before examination of the financial effect involved in such relaxation. The interest of the University should be taken due care of before agreeing to any relaxation of agreement or contract. The Finance Officer shall invariably be consulted in such cases.

(iii) In selecting the tender to be accepted, the financial status of the individual and firms tendering must be taken into consideration in addition to all other relevant factors.

(iv) Save in exceptional circumstances, no University work of any kind should commence without prior execution of contract documents. Even in case where a formal written contract is not made, no order for supplies etc. should be placed without at least a written agreement as to the price.

(v) Provision must be made in contract for safeguarding University property entrusted to a contractor and for recovery of hire charges, if any, thereof.

(vi) When a contract is likely to endure for a period more than 3 years or where contract provides for a clear schedule for the fulfillment of various stages of contract, it should include provision for unconditional power of revocation or cancellation at the discretion of the University at any time on the expiry of reasonable notice to that effect. The period of notice should not normally be longer than 3 months.

(vii) All contract should have a provision for recovery of liquidated damages for defaults on the part of the contractor, unless any special instruction is issued by the competent authority.

(viii) The terms of contract for the purchase of perishable stores should invariably include a "warranty clause".

CHAPTER – III Budget and Control over Expenditure

1. The budget estimates shall be prepared under the provisions of the Act and the Statutes in the form as may be prescribed. The budget should be broadly divided into four parts viz.

Part-I. Non-plan receipts and expenditures dealing with receipts and expenditure connected with the normal functioning of the University including general and auxiliary services.

Part-II. Earmarked Special Funds: dealing with receipts and expenditure against funds earmarked for specified purposes.

Part-III. Plan Receipts and Expenditures: dealing with receipts and expenditure relating to development activities in the University out of plan provisions.

Part-IV. Debts, Deposits, Advances etc.: dealing with receipt and expenditure relating to debts, deposits, advances etc.

2. The budget Estimates shall also contain – (a) A budget note or explanatory memoranda which shall explain salient features of the items provided and the major variations. It will consist of:

- i) Review of the financial administration of the past year.
- ii) The financial position for the current year.
- iii) The budget estimate for the ensuring year with justifications.
- iv) A report on the current and expected financial position of the University, including a statement of accumulated deficits, if any.

Each head of account shall be dealt with separately and the proposal for the expenditure should be explained clearly.

3. (1) Save as otherwise provided in the Act and the Statutes, the Head of the Department/Branch/Section shall submit to the Finance Officer within 31st July of the financial year, a draft of the budget statements of the Department/Branch/Section for the following year. For teaching Departments/Centre, the draft should be approved by the Departmental Committee.

(2) Draft shall be discussed by the Vice-Chancellor with concerned head of the Department/Branch/Section, if necessary.

(3) The draft proposal after revision, if any, shall be taken into account by the Finance Officer for inclusion in the annual budget estimates of the University. These budget estimates together with the revised estimates for the current year shall be discussed by the Finance Committee, the Executive Council and the Court under the provisions of the Act and the Statutes. After final approval by the Court, the budget estimates and revised estimates shall be forwarded to the state govt. for final approval and sanction.

4. The Finance Committee shall make a mid-term appraisal of the financial position of the University and shall monitor the income and expenditure for the period against broad items of the budget. The Finance Committee shall evolve methods to see that grants received from the UGC, State Govt. or other funding agencies are properly and timely utilized.

CHAPTER – IV

Financial Powers and Sanction of the Authorities

1. Subject to the provisions of the Act, Statutes, Ordinances, Regulations and Rules, financial powers shall vest with the Executive Council and the Finance Committee.

2. The powers and functions of the Departmental Committees are prescribed in the Statutes. In exercise of these powers, the Departmental Committee will supervise general financial affairs of a Department/Centre, approve the purchase or contingency expenditure and take all action deemed necessary for the smooth running of a teaching Department/Centre.

3. Deleted .

4. The Composition, power and functions of the Building Committee are prescribed in the Rules. The Building Committee shall oversee all civil construction works in the University and initiate preparation of plan and estimates, supervise tender operations and recommend financial sanction of construction projects. The Building Committee will also review the progress of construction works and make periodic reports to the Executive Council.

All proceedings of the Building Committee shall be forwarded to the Finance Committee for final approval.

5. There shall be a Vehicles Committee consisting of four or five members to be nominated by the Executive Council. The Committee will meet once in every two months and advise or detailment and maintenance of University vehicles, economy regarding fuel consumption, timing of bus services and recovery of fares/fees against the use of University buses and vehicles.

All proceedings of the Vehicles Committee shall be forwarded to the Finance Committee for approval.

CHAPTER – V

Fixation of Pay and Increments

Pay Fixation

1. (i) Persons joining the University service shall ordinarily be allowed initial pay in the relevant scale. If the selection committee recommends granting of increment(s) not exceeding 5 (five) and its recommendation is approved of by the Executive Council, higher initial pay may be granted.

(ii) A person joining the University from immediate last regular and permanent service in another Indian University, Government or Govt. Sponsored college, Govt. services or quasi Govt. undertakings, or Govt. Sponsored Research or other organizations and who has enjoyed identical or comparable time scale of pay as that of the time scale of the University post, shall be allowed to get basic pay fixed at the stage of the University scale for the post above the basic pay drawn by him in the last employment with D.N.I. after a year from the date of joining.

(iii) A person joining the University from a regular and permanent service who had drawn a pay-scale or last pay and/or total emoluments comprising basic pay and dearness allowance only in the immediate last service at a sum higher than the pay-scale or initial pay or total initial emoluments of the University post to which he is appointed and who seeks protection of last emoluments may be given a protection of pay ordinarily limited/to five additional increments on the initial of the scale.

(iv) A person from outside or within the University who had joined a post with higher or equivalent scale of pay and had been allowed pay fixation either on point-to-point basis or at the initial of the scale of pay may, consequent on revision of pay in the last post/scale and on seeking protection, may be given protection of pay preferably limited to five additional increments on the initial of the scale. Were such scale liable to revision the pay fixation shall be reopened and/or revised by the Executive Council.

(v) When a University employee holding a post in substantive capacity is placed in the appropriate scale under C.A.S. or promoted to the appropriate scale or appointed in substantive capacity to another post carrying duties and responsibilities of greater nature than those attached to the post held by him, the pay of such University employee in the scale of pay of the higher post shall be fixed at the stage next above the pay notionally arrived at by increasing his pay in respect of the lower post/scale by one increment at the stage at which such increment had accrued. If the pay after notionally adding one increment in the lower scale becomes equal to a stage in the higher scale, then one increment shall be added at that stage of the higher scale to take the pay to the stage next above the pay notionally arrived at. Next increment in the new post shall fall due on completion of 12 months qualifying service after such placement/promotion.

6. Provided that where the promotional scale of an employee is similar to the existing scale obtained under CAS, the pay in the promotional post/scale carrying duties and responsibilities of greater importance than those attached to the post held by him/her shall be fixed by adding two promotional increment to the stage of the existing scale. Next increment in the new post shall fall due on completion of 12 months qualifying service.

(Including amendment dated 19.2.07)

Provided that where a University employee, immediately before his promotion or placement or appointment to the higher post is drawing pay at the maximum of the scale of pay of the lower post, the initial pay of the employee in the scale of pay of the higher post shall be fixed at the stage next above the pay notionally arrived at by increasing such pay in respect of the lower post by an amount equal to the last increment of the scale of the lower post.

Provided further that where a University employee immediately before his promotion or placement or appointment to the higher post is drawing pay including one or more stagnation increments, such pay in the lower post shall be treated as the basic pay for fixation of pay in the higher post in accordance with para-2. Next increment in the new post shall fall due on completion of 12 months qualifying service. In case the pay so fixed exceeds the maximum of the scale, the employee will be deemed to have enjoyed the difference between the pay so fixed and the maximum of the scale as stagnation increment(s). Subsequent stagnation increments, if any, shall be allowed subject to the ceiling of such increments as per Govt. orders.

(Including amendment dated 2.9.96)

(vi) Pay fixation in the Govt. approved or sanctioned revised scale of pay shall be governed by the terms, conditions and rules specified in the Govt. orders as may be received in this connection and as approved of by the Executive Council.

(vii) The pay of a University employee who is placed in the Sr. scale/selection grade/higher scale under C.A.S. shall be fixed at the stage of the time scale which is equal to his last pay or if there is no such stage, at the stage next above the last pay drawn with D.N.I. after 12 months of qualifying service in the new scale.

(viii) In case of re-employment of a University employee after his retirement on superannuation, pay last drawn by him shall continue to be drawn along with allowances as per University rules.

(ix) In the case of appointment of a retired pensioner the pay last drawn by him and conforming to the stage of the University scale he is appointed to shall be allowed along with allowances as per University rules minus the pension amount, pension equivalent gratuity and other forms of retirement benefits (for person other than Military Personnel or persons of exempted service) as are enjoyed by him.

(x) Annual increment and University Contribution to the P.F. shall not be allowed to any such re-employed person.

2. (i) The service of an employee in officiating or temporary capacity on the time scale of pay shall be counted if he is absorbed in that post in substantive capacity without break.

(ii) When a University employee is appointed on his own request to a new post and the maximum of the time scale of the new post is less than the substantive pay in respect of old post, he will draw the maximum of the scale of pay on the new post as his pay.

Increment:

3. (i) An increment shall ordinarily be drawn as a matter of course unless it is withheld. When an increment is ordered to be withheld, the authority passing the order shall state the period for which it is to be withheld, and whether the postponement shall have the effect of postponing future increments, and if so, for how long. Where the order fails to specify clearly for what period the employee is to be deprived of his increments, the deprivation shall be held to cease on the expiry of the period during which the employee would have drawn the increment initially withheld. Moreover, unless the order provides otherwise, the employee shall, when the deprivation ceases, be restored to the same position in the time scale as he would have occupied had the order not been passed.

(ii) When an efficiency bar is prescribed in a time-scale the increment next above the bar shall not be given to the employee without the specific sanction of the Executive Council.

4. The following provisions prescribe the conditions on which service counts for increments in a time scale:

- (i) (a) Service as a probationer or apprentice, provided that such service is followed by confirmation;
- (b) joining time and
- (c) the period spent on a duly authorized examination and course of instruction or training including the time reasonably required for journeys to and from the place of instruction or training.

(ii) Service on deputation and leave other than extraordinary leave shall count for increments in the time-scale applicable to the post.

(iii) Extra-ordinary leave shall not count for increments but University may, in a case where it is satisfied that leave was taken on account of illness or for any other reason beyond the employee's control or for prosecuting higher/scientific/technical studies, direct that the whole or any portion of such leave shall count for increments.

Provided that such an employee shall render service to the University for the period as provided in section 11(4) of the Rules relating to leave.

(iv) A period of overstay of leave does not count towards increments unless it is sanctioned by the competent authority.

(v) Notwithstanding the provisions made above, a re-employed person shall not be allowed to draw any increments in the time scale pay of the post to which he is re-employed.

5. Notwithstanding anything to the contrary in these rules an increment in a time-scale of pay shall be drawn with effect from 1st day of month in which it becomes otherwise due.

6. Save in exceptional circumstances, no University employee of a time-scale of pay shall be granted a premature increment in that time-scale.

7. In a case when an increment or increments have been ordered to be withheld, the date of next increment shall be deferred in conformity with the provisions made under 3(i).

8. Stepping up of pay or ante-dating of increment is allowed in the case where an employee being senior in the cadre and post gets at a certain stage, less pay than the junior in the same cadre and post because of direct application of any rule/order on revision of pay scale and in such cases next increment shall fall due on completion of 12 months of qualifying service after such ante-dating.

9. Stagnation increment shall be paid to an employee in accordance with State Govt. Order in this regard.

(Including amendment dated 10.9.96)

Combination of Appointments:

10. The University may appoint a University employee to officiate in one or more other posts at one time. In such cases the University employee's pay shall be regulated as follows:-

(i) In addition to his pay in his existing post, he may draw 20% of the presumptive initial pay of a post higher than his substantive post as special allowance.

(ii) The special allowance under clause 4(a) will be admissible if combination of appointment be for a period of more than 2 (two) months.

(iii) A University employee officiating in an equivalent or lower post in addition to own post will not get any additional remuneration for combination of appointments.

Dismissal, Removal and Suspension:

11. (i) The pay and allowances of a University employee who is dismissed or removed from service shall cease to be drawn on and from the date of such dismissal or removal.

(ii) An employee under suspension by an order of the appointing authority shall be entitled to the following payments:-

a) a subsistence allowance at such rate, not exceeding 50% of the pay on the date of suspension.

Provided that where the period of suspension exceeds three months the authority which made the order of suspension shall be competent to vary the amount of subsistence allowance for any period subsequent to the period of the first three months not exceeding 75% of the basic pay on the date of suspension.

b) dearness, medical or other compensatory allowance, if any, admissible from time to time on the basis of pay which the employee was in receipt on the date of suspension or such portion thereof as the authority making the order of suspension may decide.

12. No payment under this rule (i) shall be made unless the employee furnishes a certificate that he is not engaged in any other employment, business, profession or vocation.

The Head of the Department shall certify attendance of an employee under suspension for payment of the subsistence allowance.

13. The following recoveries shall be made from the subsistence allowance granted to the University employee:

- a) Government dues such as Income Tax, Profession Tax;
- b) University dues such as house-rent, charge for electricity, water, vehicle, furniture and the like;
- c) Contribution towards Group Savings Linked Insurance Scheme;
- d) Loans and advances taken by the employee from the University;
- e) Over payment made to the employee by the University and
- f) Loss to the University for which the employee has been held responsible.

14. Recovery may also be made from the subsistence allowance to the University employee in respect of the following:-

- i) subscriptions to Provident Fund;
- ii) premium due on salary savings insurance policies;
- iii) dues of University employees co-operative societies.

15. When a University employee who has been suspended or compulsorily retired is reinstated as a result of appeal or review, the authority competent to order reinstatement or withdrawal of suspension shall consider and make a specific order:-

- a) regarding the pay and allowance to be paid to the employee for the period of his absence from duty and suspension.
- b) whether or not the said period shall be treated as period spent on duty.
- c) where the authority is of the opinion that the employee who had been suspended or compulsorily retired has been fully exonerated, the employee or person shall be paid full pay and allowances to which he would have been entitled, had he not been suspended, or compulsorily retired.

16. Where the dismissal or removal or compulsory retirement of the employee is set aside by a court of law and such employee is re-instated without holding any further enquiry, the period of absence from duty shall be regularized and the University employee shall be paid usual pay and allowances subject to the directions, if any, of the court.

17. The W.B.S.R. and orders thereunder shall be followed where rules made in this chapter fall short of or do not specifically cover a question of pay fixation.

CHAPTER – VI

Research Projects, Sponsored Research Schemes

1. Research activities of the University fall under the following categories:-

- i) Research project financed by the University.
- ii) Research Schemes Sponsored and financed by the other Institutions/Organisations and
- iii) Consultancy projects and Services.

Research Projects:

2. There shall be a committee attached to the Faculty Councils for Postgraduate Studies to consider/review/recommend all proposals for research projects to be financed by the University. The composition of the committee shall be prescribed by the Faculty Councils for Postgraduate Studies.

Disbursement of fund for the projects so recommended shall be decided by the Finance Committee.

Sponsored Research Schemes:

3. (i) Research projects/Schemes funded by external agencies like CSIR, UGC, ICSSR, ICAR, ICMR etc. may be accepted by the University for execution through the concerned teacher/Postgraduate Department/Centre.

(ii) The proposals in these cases shall initially be processed by the Registrar's Department, steps shall be taken to see that the formalities of the funding agencies are abided by at all the stages of the schemes.

(iii) On acceptance of the proposal by the funding agency, the Finance Branch shall be notified of the same with a copy of the initial letter of sanction.

(iv) Initial expenditures, within the sanction and limits shall usually be allowed after the project fund is received. In case of continuation/extension of the project/scheme, salaries of research personnel shall be paid against the renewal letter not exceeding three months.

(v) Processing of the Grant-in-Aid bill and its submission to the funding agency shall be completed by the concerned office within ten days of receipt of the sanction/renewal letter.

(vi) In respect of the purchase of stores, for the project/scheme, the procedure in vogue in the University shall normally be followed.

(vii) The accounts of consumables and equipments shall be maintained as per instructions stated elsewhere in these Rules.

4. The Project Director by whatever name called shall ensure timely submission of periodical reports of progress of work on the project/scheme as may be required by the funding agency and of a final report on the conclusion of the project/scheme are sent timely. The Project Director shall also extend his assistance to the concerned office in securing release of grants from the funding agency.

5. Bills for expenditure on different items shall be submitted in the forms and manner required, duly countersigned by the Project Director. Such bills shall be scrutinized and passed for payment or adjustment in the same manner as in the case of other bills of the University.

6. An advance may be drawn by the Project Director for specific items of expenditure on sanction from the Vice-Chancellor. Accounts of expenditure against such advance should be submitted and adjusted without delay. Further advance shall not normally be released unless the earlier advance is accounted for and adjusted.

7. Accounts of an advance shall normally be adjusted within the period stipulated by the funding agency. Adjustment certificates shall be issued to the Project Director or concerned person by the Finance Officer within a period of three months after accounts for adjustment have been submitted.

8. (i) No funds in excess of the amount sanctioned by the funding agency shall normally be released by way of advance.

(ii) In case of advance claimed against the sanctioned amount not yet released by the funding agency, the matter shall be decided by the Finance Committee as under:

(a) The Finance Committee may, under exigent circumstances, recommend sanction to the advance provided it is convinced of the eventual release of funds by the funding agency.

(b) The Finance Committee, when it has reasons to apprehend that the fund may not immediately be released by the funding agency, may either not recommend sanction to the advance or, it may recommend sanction of advance only on the specific understanding that the Project Director will stand responsible for securing release of funds to the University.

9. A record of all assets like books, equipments etc. which acquired under the research project/scheme shall be maintained in the central stock register of the concerned Department/Centre. All assets shall eventually be returned to the central pool of the Department. In case of conditional acceptance of any project/Scheme, however, the University will abide by the conditions laid down in the agreement with the funding agency.

10. All Rules relating to sponsored research projects/scheme shall be observed, where applicable, in the case of consultancy project and services offered by the University.

CHAPTER – VII
Research Fellowship/Scholarship/Associateship and Prizes/Medals

1. Save as otherwise prescribed by the funding agencies, the following rules shall be followed:

(i) Research Fellowship/Scholarship and Associateship shall be awarded according to the terms and conditions that govern each category after individual cases have been duly considered on their merit by the competent authority.

(ii) If a University JRF/SRF/RA discontinues the research programmes for which he/she was appointed, he/she shall be liable to refund to the University the entire amount of scholarship/stipend/remuneration received by him/her. Recovery in equal installments after signing an indemnity bond shall be considered, provided, however, a NET/SLET/GATE qualified JRF/SRF/RA, if appointed by the competent authority to a regular teaching/research post, he/she may be exempted from such a refund upon giving a written undertaking that he/she shall continue research in future leading to a degree.

In case of JRF/SRF/RA and other research staff appointed in research schemes funded by external national/international funding agencies, refund of the scholarship/stipend/remuneration shall be regulated as per guidelines of the concerned funding agency.

(Including amendment dated 27.5.02)

(iii) Payment of fellowship for the last month shall not be made till the receipt of clearances from:-

- (a) The Registrar's Department
- (b) The Project Director/Head of the Department
- (c) The University Library
- (d) The Estate Officer, if applicable
- (e) The watch & Ward Department
- (f) The Finance Branch

2. (i) An advance may be authorized out of the contingency grant to fellows on the recommendation of the Supervisor/Head of the Department for expenditure on authorized items of expenditure bills for such purchases and accounts thereof received in the prescribed form will be passed only if a complete account of advance taken is submitted. The account shall be submitted immediately on expiry of the period for which advance is sanctioned and/or drawn.

(ii) The bills for expenditure out of contingency grant shall be scrutinized to ensure that the terms on which the expenditure has been incurred upon are authorized and that the expenditure conforms to the scales, etc. wherever prescribed. In the case of apparatus, equipment etc. purchased out of the contingency grant which are returnable to the University on completion of the fellowship, the bills shall bear an endorsement of the Head of the Department that a record of such apparatus and/or equipment has been kept for ensuring their eventual return to the University.

(iii) A list of Books purchased out of contingency grants shall be submitted to the University Library for record and the department where the fellowship is tenable shall maintain a stock-register of such books. On completion of the tenure of the fellowship/associateship, such books shall be returned to the University Library through the Head of Department. The University Librarian and the Head of the Department shall ensure compliance with this provision before issuing clearance.

(iv) Teacher Fellowship also shall fall under the preview of the aforesaid provisions unless otherwise specified in the terms of award.

Award of prizes and medals:

3. (i) The award of prizes and medals by the University from the University funds, endowment funds and trust funds to encourage meritorious students shall be in accordance with the procedures as may be prescribed by the Executive Council and/or recommended by the Endowment Committee.

(ii) A register of medals shall be maintained by the Registrar showing (a) authorization number, (b) name of medals, (c) cost of medals, (d) date of distribution.

Free Studentship and Grants:

4. Free studentship/book grant/scholarship or any other monetary incentive/benefit from the University fund shall be awarded to the Postgraduate students of the University in accordance with rules as may be prescribed on this behalf by the Executive Council subject to the limit of budgetary provisions for such awards.

CHAPTER – VIII Expenditure and Advances

1. Revenue expenditure shall be subject to the following rules:

(i) Expenditure shall be confined within the limits of budgetary appropriation. Provided that special approval of the Vice-Chancellor shall be obtained during the interim period when the budget allocation is not available.

(ii) Unutilised budgetary appropriation shall stand lapse at the end of each financial year. Advance drawn during the year, remaining unadjusted at the end of the year shall not be considered as utilized against the budgetary provisions for that year.

(iii) Purchase of stores shall be subject to the procedures laid down elsewhere in these Rules.

(iv) All charges against services actually rendered during a financial year must be drawn and paid. Under no circumstances will they be allowed to be paid from the appropriation for another year.

(v) No money shall be drawn from the University fund unless it is required for immediate disbursement. It is not permissible to draw money in anticipation of demands or to prevent the lapse of budget grant.

(vi) In case of materials purchased, such as chemicals, apparatus, books, stationery, dead stock articles and the like, the stock entry will be essential and the requisite entry with page number in the stock book shall be mentioned on the voucher/sub-voucher.

(vii) When under any special order of the Finance Committee a lumpsum amount is placed annually at the disposal of a subordinate authority for expenditure on specified items of contingency without further restriction, the subordinate authority incurring expenditure there against shall be held responsible for regularity of such expenditure and for any expenditure incurred in excess of such allotment.

Contingency Expenditure:

2. (i) Items of expenditure which are not provided for under specific heads in the budget but are essential for day-to-day business shall be incurred out of contingency budget provisions.

(ii) No expenditure of personal nature or for personal gain or for meeting personal liability shall be incurred out of contingency fund.

(iii) In case any scale in regard to contingency charges is prescribed by the Executive Council, this scale shall be adhered to.

(iv) No pay of any kind or any additions to pay may be drawn on bills for contingency expenditure under normal circumstances.

3. Heads of the Departments and other officers of the University who have to make payments for contingency expenditure under the budget sub-head "other expenses" may make such payments out of imprest or permanent advances (petty cash) which they may be permitted by the Finance Committee to hold subject to recoupment on presentation of contingency bills. The grant of such imprests is regulated as under:

(i) As the advances involve the permanent retention of money outside the general cash balance of the University, they must not be larger than what are absolutely necessary.

(ii) All expenses incurred upon and met from the imprest shall be accounted for by the imprest cashholder in the imprest account register. An imprest cashholder shall obtain recoupment of imprest

monthly or as often as required during a month. The imprest account have to be closed before the end of each financial year by submission of the account and cash in hand, if any, to the Finance Branch. Thereafter, the Finance Officer shall release fresh imprest cash to all the departments as per norms within seven days of commencement of the new financial year.

(iii) The holder of the imprest will be responsible for the safe custody of the money placed in his hand and he must at all times be ready to account for the total amount of the money. The amount of imprest/departmental advance shall not be mixed up with the general cash of the office of the imprest/advance holder nor with his private cash.

(iv) Save and except under very special circumstances, imprest shall not be utilized for the purpose other than to meet petty contingent expenditure; sanction of the competent authority shall be obtained in cases where necessary. Particular care must be taken by the imprest cashholder to ensure that no purchase order is split up to allow the expenditure to be met from the imprest.

4. Imprest advances should be reviewed periodically in order to see that the amount held by various Disbursing Officers are sufficient to meet their monthly requirements.

Advances:

5. Advances for urgent purposes may be sanctioned by the Finance Officer subject to availability of sanctioned budget provision vis-à-vis fund or otherwise by the Vice-Chancellor to the Heads of the Departments and/or Heads of offices and/or also to any other person in special cases on the recommendation of the Head of the Department/Head of Office. Such advances may be granted for:

- i) Meeting petty and emergent expenses.
- ii) Meeting the expenses of a Seminar, Tournament, Tour, excursion etc.
- iii) Obtaining clearance of a parcel or consignment from the Postal authority, Railway or Transport Agencies.
- iv) Obtaining release of dispatch documents relating to a consignment from the bank when the agreement with the suppliers for the relative supplies has specific provision on this behalf.
- v) Advance payment for supplies in accordance with the agreed and approved terms of the relative suppliers as approved by the competent authority.
- vi) Other authorized purposes.

6. The advances shall be classified and charged to the concerned head of account for budgetary control.

7. (i) All advances shall be applied for in the requisition form which shall clearly indicate:

(a) The purpose of work for which advance is required (b) amount of budget provision under the head of account (c) expenditure already incurred under the head of account (d) the information regarding previous advance drawn and remaining unspent and (e) date on which the amount is required and whether in cash or by cheque.

(ii) The amount of the advance shall be utilized specifically for the purpose or work for which it is drawn and sanctioned.

(iii) Statement of expenditure shall be submitted duly completed in all respects and supported with all vouchers, bills or cash memos within 15 days from the date of completion of purpose or work for which the advance was obtained along with unspent balance, if any. In no case shall the retention of the unspent balance be allowed beyond this period.

(iv) No further advance shall be granted unless the earlier advances are fully cleared except with justifiable reasons.

(v) All advances out of the recurring budget heads shall have to be settled before the end of the financial year.

(vi) Advances lying unadjusted for more than one year since the date of drawing shall be brought to the attention of the Finance Committee.

8. Records of advances shall be kept by the Finance Branch in a Register of Advances and adjustment or recovery of advances shall be closely watched by the Branch.

Postage Stamp account:

9. (i) The account of the postage stamp used in the dispatch of letters etc. shall be kept in the columns provided for this purpose in the dispatch register. Clerk-in-charge of the dispatch section shall check carefully stamps on each cover, parcel and in token of this check initial the last entry of each day in the dispatch register.

(ii) A register of postage stamps shall be maintained in which the receipt and total daily value of stamps issued as per the dispatch register shall be recorded.

Contributions to Societies:

10. Where a registered society makes an application for contribution from the University, all relevant information/literature relating to its objects, its functioning, the programme it has under way, its financial position etc. shall be obtained from the society and examined by the Registrar, the Head of the Department and the Dean of the Faculty concerned and a recommendation will be made to the Vice-Chancellor, subject to the budget provision being available, on the question of making a contribution to the society. The application requesting such a contribution shall be signed by the competent office-bearers of the Society concerned.

Insurance:

11. If the University authority deems fit, it shall insure its buildings and other properties like equipment, books, instruments and the like with a nationalized insurance company. For this purpose the following norms of insurance cover shall be adopted:

Equipment	-	100% of the value.
Books	-	100% of the value.
Vehicles	-	100% of the value. With comprehensive cover
Buildings	-	Notional value shall be taken for the purpose of insurance (this is arrived at by taking into account the operations of the buildings which are prone to fire hazards).

Legal Expenses:

12. (i) Before a suit is instituted in a Court of Law, involving substantial amount of expenditure, the entire facts and legal opinion in respect thereto should preferably be considered and cleared by the Executive Council. No suit shall be contested except with the prior approval of the Vice-Chancellor.

(ii) The University may prepare a panel of lawyers and advocates for seeking opinions, conducting court cases after considering the qualifications, experience and eminence and also fees and charges payable to each such person.

(iii) A record of all suits in which the University is a party, a Register of Suits shall be maintained in two volumes, one for suits in which the University is the plaintiff and the other for suits in which the University is the defendant. The Particulars of each case shall be entered in the Register of Suits as soon as a suit is instituted by the University or a notice of the institution of a suit against the University is received by it, and further action taken thereon recorded from time to time.

The Register shall be checked and signed by the Registrar periodically and laid before the Executive Council every year for review.

13. The Disbursing Officer shall ensure:

(i) That the rules regarding the preparation of bills are observed.

(ii) That an order of bill is not split up so as to avoid the sanction of a higher authority.

(iii) That vouchers are obtained showing the full description of the service rendered or purchases made, quantity, rate and amount charged and that the vouchers are authentic.

(iv) That the material is checked and found to be in order and is recorded in the relevant register and a certificate to that effect is recorded on the vouchers.

(v) That the money drawn is either required for immediate disbursement or has already been paid from the imprest or advance.

(vi) That the expenditure is within the available grants.

(vii) That before incurring the expenditure all steps have been taken with a view to obtaining an additional grant, if the original grant has been or is likely to be exceeded.

(viii) That a register of contingent expenditure showing the budget provisions made, further re-appropriation, if any, under the various sub-heads and detailed head is kept.

(ix) That every sanction and bill is noted in the register under initials of a responsible person.

Responsibility of Controlling officer:

14. A controlling Officer shall ensure:

(i) That the items of expenditures included in a bill for contingent expenditure are all of obvious necessity and are at fair and reasonable rates.

(ii) That the charges incurred are in accordance with the prescribed scales, if any, and the conditions which govern them.

(iii) That previous sanction for any items requiring it is attached.

(iv) That the requisite vouchers are all received and are in order.

(v) That the calculations are correct.

(vi) That the grants have not been exceeded nor are they likely to be exceeded.

(vii) That if, under exceptional circumstances any expenditure is in excess over the budgetary provision, the Finance Officer is notified of this either through a note on the bill or otherwise of the reasons for such excess expenditure.

15. Administration of Current Account and/or Savings:

(i) Apart from the imprest cash, such department/office as may be identified by the Executive council, shall maintain a current and /or savings account in the SBI, NBU Campus branch for incurring approved recurring expenditures. The balance held in the account shall not exceed Rs. 20,000/-. The account shall be operated by the Head of the Department. The advances released by the Finance Officer shall be deposited in the current and /or savings account .

The account shall be opened with the minimum required amount out of University fund and at the end of each financial year, the balance, if any, over such minimum amount shall be refunded to the University fund in order to adjust the total advances drawn.

(ii) Monthly statement of the current and /or savings account shall be checked by the Head of the Department and year-end balance shall be reported to the Finance officer who shall take these into account while compiling University Accounts.

16. Telephone Charges:

The telephone holders shall record all details of outgoing calls beyond local exchange area, verify telephone trunk call bills including calls of personal nature in accordance with the procedure to be laid down by the Executive Council.

Electricity Charges:

17. (i) All electricity bills shall be examined promptly by the Engineering Branch with reference to actual consumption/meter reading. It shall forward this bill after verification to the Finance Branch for payment.

(ii) The University Engineer shall maintain all necessary records of detailed consumption at different connection points and ensure correct billing in case of personal consumption at WBSEB rates. The University Engineer shall take all necessary steps to check the leakage, misuse of electricity and loss of revenue.

Canteen Subsidy:

18. Canteen subsidy, at such rates as may be prescribed, shall be restricted to regular University students only and not to JRFs, Research Associates, Teacher Fellows and persons otherwise engaged/employed in remunerative posts.

CHAPTER – IX
Sports Board

1. The funds of the Sports Board shall derive from:-
 - (a) Sports Registration fees.
 - (b) funds allocated in the University budget, and
 - (c) donations or grants received by the University for Sports activities.
2. By the end of July every year the Sports Board shall decide on budget requirements for the following financial year together with the particulars of the programme of the activities proposed to be undertaken during the ensuing year and shall prepare a comprehensive budget together with explanatory notes covering all Sports activities. The budget as prepared by the Sports Board shall be forwarded to the Finance Officer for inclusion in the Annual Budget.
3.
 - (i) All expenditure on sports activities shall require sanction from the Finance Committee and shall be incurred in accordance with the financial rules of the University.
 - (ii) The expenditures on sports activities shall be incurred upon by the Officer or Person authorized on this behalf who shall also exercise the powers of controlling officer in this regard.
4. The purchase of sports materials and equipment shall be made in accordance with the rules specified for general purchases and with sanction of the standing purchase Committee.
5. The Treasurer may be paid such advance as may be considered necessary to meet the expenditure on various activities of the Board. The advances and adjustment thereof will be regulated in accordance with the provisions specified for general advances.

CHAPTER – X
Hostels

1.
 - (i) Separate books of accounts and registers with details of all financial matters, including bank accounts, shall be maintained for the University Hostels and the Hostel Superintendent of each University Hostel shall inspect and certify the books of accounts and registers periodically.
 - (ii) Annual Accounts of expenditures on the University Hostel and Annual Reports for each hostel shall be submitted to the Executive Council through the Finance Committee for such action, as may be deemed necessary.
 - (iii) The bank accounts of the University Hostels shall be operated by the Hostel Superintendents, or in such other manner as may be directed by the Finance Committee.

CHAPTER – XI
Publication

1. Any publication in printed form to be brought out in the name of the University shall have the prior approval of the Publication Committee.
2. All University Publication shall be published by the Registrar on behalf of the Publication Bureau. The composition and powers and functions of the Publication Bureau shall be prescribed by the Rules.
3. The publication funds at the disposal of the publication Bureau shall derive from:
 - (i) Publication grants from the U.G.C. and other external agencies, and

- (ii) Publication grants allocated within the University budget.
4. The Publication Committee shall take into account the UGC guidelines when approving publications funded with UGC grants.
5. Till posts for the Publication Bureau are sanctioned and filled up, the publication of departmental journals and/or occasional papers shall be done and the accounts of sales and stocks thereof be maintained by the Department concerned.
6. The Publication Committee shall consider and recommend all matters relating to publication, sale, pricing and payment of royalty for each publication to the Executive Council.
7. (i) The Publication Bureau shall maintain royalty register, copy-right register and stock accounts of all University publication and shall prepare Annual Account and Statement in respect of the publications.
- (ii) The annual account and the annual report on the publication activities and performance of the Publication Bureau shall be placed before the Executive Council.
8. At the end of each financial year, a physical verification of the entire stocks shall be carried out and requisite certificate shall be recorded in each and every stock book.

CHAPTER – XII

Issue and Disposal of Stores

1. Deleted.
2. Deleted.
3. (i) A Store-keeper, if in position, shall be stores-in-charge of all stores of a Department/Offices. For Departments/Offices without a Store-keeper, the Head of Department/Head of office or delegated members of staff shall be stores-in-charge. All entries in the stock registers, certificates on the suppliers bills etc. shall be countersigned by the Stores-in-charge and signed by the Head of Department.
- (ii) All bill for stores submitted for payment must be certified by the Stores-in-charge and/or the Head of Department in respect of delivery as per specification in orders and of entry in the stock register.
4. Any loss of stores due to any cause whatsoever shall, immediately after detection, be reported in writing by the Head of Department/Head of Office to the Finance Officer, who shall bring to the notice of the Executive Council.
5. (i) Every University Department shall maintain separate stock register for:
- (a) non-consumable stores like apparatus, instruments, machinery, furniture, equipment, etc. and
- (b) consumable stores like chemicals, glassware, stationery small components, petrol and diesel etc.
- (ii) When applicable, the above stores-registers shall also be maintained by every University office.
6. In the case of consumable stores which are issued on the basis of day-to-day requirements, a record of consumption of all such stores during a calendar month shall be maintained in a separate issue-book and total consumption during the month shall be debited from the stock register.
7. All issues of stores of a general nature shall be made against issue slips duly approved by the Head of Department/Head of Office. In case of laboratory stores the Departmental Committee shall decide on the mode of their issue. Records shall be maintained in the issue-register of all such issues.
8. (i) Physical verification of all stores held by a Department/Office shall be made at least once in a financial year.

(ii) A standing committee may be constituted by the Executive Council for supervising the verification as per procedures to be prescribed. All Heads of Department shall send reports of physical verification of stores to the Chairman of the committee by the month of July every year.

(iii) Verification shall be undertaken by the staff of a Department/Office and no extra expenditure from the University Fund shall be admissible on this account.

9. (i) Each Department/Office shall periodically ascertain which of the stores held by it are obsolete/unserviceable in nature and hence of no use to it. A statement of all such stores shall be forwarded to the Finance Officer who shall bring it to the notice of the Disposal Committee.

(ii) The Disposal Committee shall comprise the Vice-Chancellor as Chairman, the Audit and Accounts Officer as member Secretary, the Deans of the Faculties, the Head of Department/Head of Office concerned, the Estate Officer, and two nominees of the Executive Council.

(iii) The Disposal Committee shall be competent to decide on the mode of disposal of an obsolete/unserviceable stores and to report to the Executive Council.

(iv) In case of disposal of small stores, the Disposal Committee shall have the authority to delegate powers to the Department concerned.

CHAPTER – XIII

University Science Instrumentation Centre (USIC) and Computer Centre

1. The University Science Instrumentation Centre (USIC) will serve all sophisticated instruments in the possession of the University and its Department/Offices. The USIC will also look after proper on site maintenance and servicing of all sophisticated instruments and shall prepare an inventory of all major instruments.

2. (i) No charges will be levied for services rendered by USIC to Departments/Offices of the University.

(ii) Suitable charges may be levied by USIC for analytical and other services rendered to other educational and research institutions including affiliated colleges and other University subject to approval by the Finance Committee.

(iii) Charges for services rendered to industry may be levied at higher rates subject to approval by the Finance Committee.

3. All necessary records, registers and accounts of the various services rendered and charges realized shall be maintained by the Head, USIC.

Services of the Computer Centre:

4. (i) Charges, according to a schedule determined by the Advisory Committee of the computer centre will be levied for services rendered to University Departments/Offices, teachers and researchers of the University.

(ii) Suitable charges at higher rates, to be fixed by the Finance Committee on recommendation of the Advisory Committee, shall be levied for services to other Universities and educational and research institutions and the colleges affiliated to the University.

5. All necessary records, registers and accounts of the services rendered and charges realized by the Centre shall be maintained by the Head of the Computer Centre. All charges realized against services rendered shall be brought to account and forwarded to the Finance Branch.

CHAPTER – XIV **University Library**

1. Save as otherwise provided in the Library Rules:

(i) There shall be continuous verification of all books and journals stocked in the University Library in such a manner that full verification is completed every five years. The administrative requirements for such verification should be decided by the Librarian in consultation with the Library Committee and Finance Branch.

(ii) Any proposal for writing-off of books and journals shall be placed by the Librarian before the Library Committee. The final approval in such respects shall be accorded by the Executive Council.

(iii) In case of loss of books and journals from the University Library, the Librarian shall submit a report on the losses together with action taken to the Executive Council through the Library Committee.

(iv) In case of necessity for disposal of obsolescent books, journals, manuscripts etc., the Library Committee shall make suitable recommendation to the Executive Council for its direction.

(v) A physical verification shall be conducted every year, preferably before 31st July, of all dead stocks, materials and equipments in the Library. The report of such verification, along with list of missing/damaged articles, shall be submitted to the Executive Council through the Library Committee.

CHAPTER – XV **Advance for Travelling**

1. Advance for traveling may be sanctioned when a University employee or official undertakes a journey outside a radius of 50 kms from the University offices on University work. Payment of advances shall be made before performance of the journey, no advance as such will be permissible after completion of the journey and the payment for the same may be claimed by preferring a T.A. bill.

2. The following norms and procedures shall be observed in this regard:

When deputed for travel for University work:

(a) The amount of advance to be released shall be equivalent to the estimated T.A. claim. The advance shall have to be adjusted with the T.A. bill to be submitted on the completion of the journey.

(b) Accounts of expenditure against advance received shall be submitted within 30 days on completion of the journey. In case of field trips and excursions, the account shall be submitted within 3 months. In case of failure, proper action shall be taken by the Finance Committee.

3. T.A. claims will have to be preferred within 3 months, failing which, the advance drawn shall be recovered from the pay. If the T.A./D.A. claim is not preferred within one year of completion of the journey, then the claim will be forfeited unless otherwise decided by the Executive Council.

4. For travel for authorized work-

(a) The traveling allowance shall be drawn from the outside body/organization which has nominated the University employee concerned to its committees, etc.

(b) In case of unavoidable delay in getting an advance from the outside body/organization, an advance upto 80% of the estimated amount of the T.A. claim may be sanctioned by the Vice-Chancellor.

(c) The advance shall be normally repaid by the employee to the University within a period of 3 months from the date of drawal or on his drawing T.A. from the outside body/organization, whichever is earlier, failing which it will be recovered from his salary.

5. Advances for traveling shall be sanctioned by the authority approving the deputation of the University employee/official concerned for the work/conference, etc.

6. Except in emergency circumstances, necessitating the undertaking of a journey soon after completion of an earlier one, a second advance shall not be released to a person under these Rules until the account of expenditure against the earlier advance has been submitted.
7. In cases where the University meets the travelling and halting allowances, as is normally the case when a person is deputed within India, 80% of the estimated amount of the T.A. claim may be advanced on request.
8. All requests for advance against traveling shall be submitted in the prescribed form to be prescribed in this behalf.

CHAPTER – XVI

Special condition of grant of advances to the family of an employee who dies while in service

1. The Vice-Chancellor may sanction an advance to the family of a University employee, excluding casual labour and daily wage staff, who dies while in service, whether on duty or on leave with or without pay in order to enable the family to meet its immediate requirements, if in his opinion the family concerned has been left in indignant circumstances upon the death of the employee on whom it was dependent and has immediate need of financial assistance.
2. The amount of the advance which may be granted shall be equal to 3 months basic pay of the deceased employee subject to a maximum of Rs. 20,000/-.
3. The advance shall be adjusted as early as possible and in any case within a period of 6 months from the date of its sanction by deduction from the amount that may be payable on account of arrears of salary due, leave encashment, gratuity or any other payment due to the deceased.
4. For the purpose of this Rules, the word ‘family’ shall have the same meaning as in the statutes relating to Contributory Provident Fund.

CHAPTER – XVII

Security Deposit and Caution Money

1. Cashier, stores keepers, sectional officer and other employees of the University who are entitled to receive cash allowance shall be required to furnish at their own cost, the fidelity insurance bond according to the scale prescribed below. The Heads of the Departments and the Finance officer shall ensure annual renewal of the bond. The Finance Officer shall also verify execution of the bond before making payment of the cash allowance.

Cash Allowance	Fidelity Insurance Bond
Upto Rs. 50.00	Rs. 5000.00
Above Rs. 50.00	Rs. 10,000.00
2. For stores of value above Rs. 1.00 lakh, the University may pay premium for any Fidelity Insurance Bond executed in favour of the employee in charge of the Stores.
3. It shall be the responsibility of Head of the Department to make proper arrangement for the safe handling custody and carriage of cash/stores/valuables of the University.
4. In the Department/Office where a whole-time Cashier/Store keeper is not in position, a member of the staff in permanent shall be assigned to perform the above duties in addition to other work entrusted to him.

Caution Money Deposit:

5. Caution money deposit at the rates prescribed under statutes, shall be collected at the time of admission of a student in the University.
6. Caution money shall be refunded to a student on an application through the appropriate authority on his leaving from the University, after deducting all dues, fines and other claims against him.
7. If any student does not claim the refund of the caution money deposit within one calendar year from the date of publication of the result, it shall be considered to have been forfeited.
8. In the accounts for March every year, balances unclaimed or unadjusted for more than 3 complete financial year after it becomes due for re-payment, it shall be credited to the miscellaneous revenues of the University.

CHAPTER – XVIII**Time limit for presentation of Certain claims**

1. No claims against the University which are not presented within the time limit prescribed hereunder will be entertained.
 - (i) No claim for payment for traveling and halting allowance will ordinarily be entertained after a lapse of one year from the date on which it becomes due for payment.
 - (ii) A claim for overtime allowance may be considered to have fallen due for payment on the first of the month following the month to which the overtime relates. No claim will be entertained after a lapse of 12 months.
 - (iii) University scholarship not claimed within 12 months from the date of award shall be lapsed.
2. All payment involving fraction of a Rupee shall be made and brought to the account in multiple of a Rupee as far as possible. Paise fifty or above shall be rounded off to Rupee one. Paise upto forty nine shall be eliminated or ignored.

Recovery of over payment:

3. Over payment on any account to the University employee or to outsiders shall be recovered in cash or may be adjusted by deduction from the current charges or dues.

CHAPTER – XIX**Internal Audit of Financial Transaction and Accounts**

1. The Internal Audit shall be carried out by the Audit and Accounts officer under general supervision of the Finance Officer. Appropriate arrangements shall be made for pre-check of all bills before payment and concurrent check of all other financial records and accounts in order to:
 - a) ensure maintenance of correct accounts;
 - b) prevent and detect errors and irregularities or fraud; and
 - c) guard against loss or leakage of University money, stores or property.
2. Pre-check and concurrent audit should cover all the activities of the University and shall comprise:
 - (i) Pre-check of all payments and concurrent audit of all other financial and accounts records by the Officer-in-charge of Audit.

Note: The following transactions shall be pre-audited before any bill is passed for payment:-

- a) First Payments sanctioned involving recurring liability.

- b) Last payment of salaries.
 - c) Travelling allowances on account of leave travel concession, if any.
 - d) Payments for supplies in excess of Rs. 10,000/-
 - e) Payments for works in excess of Rs. 10,000/-
 - f) Final payment of provident Fund, pension, gratuity, cash equivalent to leave salary and other retirement benefits.
- (ii) Checking of comparative statements of quotations/tenders for purchases and works costing above Rs. 10,000/-
 - (iii) Consultation in cases of relaxation of service rules having financial implications, and
 - (iv) Pre-check and concurrent audit of all other financial transactions concerning receipt and payment of the University and accounts registers thereof and checking and monitoring of accounts classification, bank reconciliation, accounts of grant and advances remaining unadjusted for unduly long periods of time.

Objectives and scope of Internal Audit.

3. (i) The objective of Internal Auditing will be to assist the administration in the effective discharge of its responsibilities by furnishing it with objective analysis, appraisals, recommendation and pertinent comments. The officer-in-charge Audit should be concerned with the review of all operations of the University and should aid the administration by conducting management audit, operational audit and performance audit.

(ii) In order to assess the effectiveness of the various internal controls of Departments/Offices Internal Audit should:

a) undertake checks in sufficient detail to ascertain whether the records and reports do actually reflect the actual state of operations and their results;

b) determine whether the controls established to safeguard the University's assets and to prevent fraud are effectively applied and that proper accounts and records exist in proper form and are available for inspection.

c) check whether the established administrative plans, policies and procedures of the University as expressed in the minutes of the Executive Council, office orders and other written instructions are complied with.

d) undertake follow up of the systems and procedures to check that they are in effective operation and to detect any unauthorized departures from them.

e) serve as a useful liason between different levels of the authority.

(iii) All sanctions, rules and orders of the University having financial implications should be audited by Internal Audit.

(iv) All agreements relating to major works and a prescribed percentage of agreements relating to minor works shall be subject to scrutiny by the Internal Audit.

(v) The Internal Audit shall arrange physical verification of assets and properties e.g. stores, furniture, equipments, books etc. at suitable intervals and surprise physical verification of cash and stock where this is deemed necessary.

(vi) Internal Audit section should extend all cooperation to Govt. Audit/Statutory Auditor in conducting audit of University accounts.

4. The Officer in charge of Audit and such other person authorized in this behalf shall have access in consultation with the Head of the Department to any document/record as may be necessary for conducting the audit.

5. The Officer-in-Charge of Audit shall prepare report for submission to the Executive Council through the Finance Officer on all important points noticed in the Internal Audit for which action is pending. He shall also prepare an Annual Audit Report for submission on the Finance Committee and Executive Council for onward transmission to the State Government.

6. All Departments/Offices of the University shall afford reasonable facilities to the Statutory Audit/Internal audit for discharge of their functions and furnish fullest possible information as may be required of them.

7. (i) The Internal Audit shall submit its report to the Finance Committee.

(ii) The Finance Committee after having considered the said report shall recommend necessary measures to the Executive Council.

(iii) The Executive Council shall suggest measures to be undertaken.

(iv) The Heads of the Departments shall ensure that replies to observations of Internal Audit are furnished within the time prescribed and no objection shall be allowed to remain unsettled for unduly long periods.

CHAPTER – XX

Group Savings linked Insurance Scheme

1. Eligibility:

a) All University employees who are not less than 18 years but not more than 60 years in age shall be eligible to join this scheme. Employees on probation are eligible to join the scheme only after confirmation in service.

b) For all future employees of the University the scheme shall be compulsory on the relevant entry dates as soon they will satisfy other conditions of eligibility.

c) Existing University employees who do not opt for coming under this scheme shall not be allowed to opt for coming under the scheme for any subsequent dates.

d) University employees who are absent on medical ground and/or are hospitalized may join the scheme after resuming their duties and from the date of entry.

e) No member of the GSLI scheme shall be allowed to withdraw from the scheme so long as he remains in service of the University.

2. Extent of cover:

a) The classification/gradation of employees and extent of cover shall be as follows:

Categories	Monthly Contribution Rs.	Life Insurance Benefit Rs.
i) Teachers and Officers who are in the scale of Rs 8000-13500 or above	270	2,70,000
ii) Supervising staff Superintendent and other employees who are in the Scale of Rs. 4800-10925 and 5000-11325 or revised scales thereof or above.	200	2,00,000
iii) Clerical Staff Jr. Asstts. Cum Typist & Sr. Asstts. and other employees who are in the scale of Rs. 3850-8075, Rs. 4125-9700 and Rs. 4525-10175 or revised pay scales thereof.	135	1,35,000
iv) Workers and Sub-Staff Lower subordinate staff and other staff below the rank of Jr. Asstt. Cum Typist and equivalent.	65	65,000

b) Members of the scheme will be allowed to increase cover as a result of change of category from the policy anniversary date i.e. from October, every year immediately following changes of category.

3. Contributions:

a) The University shall recover the contribution in respect of the members from their salaries and remit the same in full to the corporation monthly.

b) The monthly contributions and apportionments savings and risk Premium shall be as follows:-

Monthly contribution	Risks	Savings
270	94.50	175.50
200	70.00	130.00
135	47.25	87.75
65	22.75	42.25

4. Termination of Membership:

Membership of the scheme shall be terminated on the happening of any of the following events:

i) Death of the member

ii) Member ceasing to be in the service of the University.

5. Admission and appointment of Beneficiary:

Every member shall apply in a prescribed form for joining the scheme and shall appoint the beneficiary in the prescribed form of the LIC. If a member does not have a wife or child or dependent then he shall appoint his legal representative to be the beneficiary. In the event of the death of a member, the benefit in respect to him will be paid to the beneficiary appointed by him. The appointment of beneficiary shall be limited to one person who is not a minor.

6. Benefits:

i) On death of a member during the membership of the scheme the benefit will be the equal to the sum assured as noted in (2) above plus upto date accumulated amount with the interest @ 11% p.a. on the Savings premium.

ii) In the case of resignation/retirement of the member, the benefits will be equal to upto date accumulated value with interest on the savings premium @ 11% p.a.

7. No new entry of members will be admissible between one entry date to next anniversary. No withdrawal from the scheme will be also permitted in between the dates.

8. The commencement date for insurance cover shall be the date when the first contribution is deposited to the Corporation.

9. Employees in temporary appointment or appointed for a fixed period shall not be eligible to join this scheme.

10. It will be the responsibility of the members to see that their contributions have been deducted from their salary. If at any time during the currency of the scheme the contribution is not deducted from the salary by reason of non payment of salaries or otherwise, the member concerned shall deposit the contribution on the 1st date of the month or the date when salaries are paid at the University Cash Counter. All arrear contributions shall have to be deposited to the Corporation by the member concerned and the continuity of the cover shall have to be restored by him personally.

11. Final payment shall be made by LIC direct to the claimant on receipt of application duly endorsed by the Registrar. All enquiries in this regard shall be made by the claimant concerned to the LIC.

12. Save as stated in the aforesaid Rules, the guidelines/changes as may be prescribed by the LIC shall also apply and be incorporated into these Rules.

CHAPTER – XXI Receipts and Payments

1. (i) No bill shall be presented for payment except after verification by the Controlling Officers empowered on this behalf.

(ii) After the bills presented by the Department/Office have been examined and the correctness of the amount passed for payment has been checked and attested by the competent staff of the Finance Branch, the Finance Officer, if satisfied, shall pass the order for payment over his dated signature.

2. Orders for payment shall be recorded by the Finance Officer or with the concurrence of the Vice-Chancellor by the following officers of the Finance Branch as under:

Audit & Accounts Officer and Account Officer: up to Rs. 40,000/-.

Note: All cases presenting special features which required to be considered at a higher level should be put up before the Finance Officer.

3. At the time of payment, all bills and vouchers including sub-vouchers when paid shall be stamped as “paid” and be cancelled so that these can not be used a second time. Revenue stamps affixed to vouchers shall also be cancelled.

4. (i) Payment against bills and claims shall be made through cheque, draft, letter of credit, Money Order and in cash.

(ii) Payment of monthly salary of the staff shall be made through Bank Advice or by cheque. Payment of personal claims of University employees shall be made by cheque.

5. All cheques, advices and other transactions on Banks and Treasury shall be received, drawn, signed or endorsed jointly by the Finance Officer alongwith Audit & Accounts Officer or Accounts Officer on behalf of the University.

Receipts of money:

6. Any sum of money tendered to the University shall be received by the Cashier on behalf of the Finance Officer and in the case of University Colleges by the Cashier on behalf of the Principal. Challan and serially numbered receipts for cash, cheques, etc. will be issued under the signature of the following:

i) Fees and other dues, if tendered in the cash counter Cashier or person authorized in this behalf.

ii) Payments of Guest House Charges. Estate Officer or person duly authorized on this behalf.

iii) Payments for Private Trunk Calls Head of Deptt./Officer-in-Charge of Watch & Ward Department.

iv) Payments for Vehicle hire charges. Officer-in-charge of vehicles.

v) Admission, Registration, Examination Fee etc.,
tendered by Postal order or Bank draft. Duly authorized staff in the office of the Registrar, the Controller of Examinations and the Secretaries of Faculty Council for Post-graduate Studies.

vi) Xerox, clinical charges etc. Respective Head of Departments.

Receipt books for this purpose shall be issued by the Finance Officer. Similar arrangement may be made under this Rule, for collection of sale proceeds etc. by any other office/dept. of the University with the approval of the Executive Council.

7. Remittances may be received by the University in the following forms:-

(a) Money Order / Telegraphic Money Orders

(b) Bank Drafts.

(c) Postal Orders.

(d) Cheques.

Note – Cheques from individuals shall not ordinarily be accepted.

8. (i) Bank drafts, Money orders and Postal orders shall be treated like cash and accounted for on the date of their receipt with a view to ensure that Postal Orders and Bank Drafts are brought to account

promptly. All offices will sent all drafts and postal orders received by them to the Finance Branch positively within two days with a covering list of such receipts in duplicate and obtain an acknowledgement thereof.

(ii) The Cashier will maintain a Register of Money Orders for recording the money orders received and a Register of Valuables for cheques, Bank Drafts, Postal Orders and other valuable received by him.

9. The cashier shall be responsible for the physical custody of all cash, including cheques, demand drafts, I.P.O.s which are received by or handed over to him. He shall also ensure that all collections made are deposited into the Bank on the same day or the next working day.

10. Details of cheques and other instruments deposited into the Bank but returned by the Bank unrealized, for one reason or the other, will be noted by the Cashier in a separate register and the same will be forwarded to the Department concerned for obtaining fresh cheques/instruments from the party concerned. As soon as fresh cheque/instrument is received, it shall be deposited into the bank. The register of unrealized instruments shall be inspected periodically by the Finance Officer.

11. The Cashier's records shall comprise:-

1. Bank ledger account for each account or fund of the University.
2. Cashier's cash book.
3. Bank Deposit Register.
4. Register of unrealized cheques/instruments returned by bank.
5. Cheque issue register/stock book.
6. Register of undisbursed amounts.
7. Register of Receipt Books.
8. Cheque cancellation register.

The Finance Officer shall supervise the maintenance of the Registers and inspect them periodically.

12. In the first week of each month the Cashier shall arrange to obtain from the Bank the statement of account for the previous month in respect of various accounts and funds and effect a reconciliation with the balance entries in the Bank ledger accounts to ensure the correctness and completeness of the ledger accounts. The results of reconciliation shall be inspected by the Finance Officer/A.A.O. and action will be initiated by him for settling the discrepancies, if any.

13. Realisation of Tuition and other fees from students.

(i) All students selected for admission to different courses of study, shall pay such tuition and other fees, as may be prescribed, to the University before a specified date and time.

(ii) The Secretary of the respective Faculty Council for post-graduate Studies shall keep watch on the collections and ensure that dues from students are realized in full. Necessary records shall be maintained and collections received in the Finance Branch shall be verified from time to time at least once in a financial year by the respective office of the Faculty Council. Difference, discrepancy short fall in the annual collection of fees, if any shall be brought to the notice of the Finance Committee for its directions.

CHAPTER – XXII

University Payments

Preparation and Form of bills.

1. The following general instructions shall be applicable to all Disbursing Officers drawing bills for payments to be made by the University:-

- (a) Printed bill forms shall be used as far as possible.
- (b) All vouchers shall be filled in and signed.
- (c) All correctness and alterations in the total of a voucher shall be attested.

(d) The complete accounts classification shall be entered in the vouchers and/or top sheet i.e. the major head and sub-head etc. if any, of the Budget against which the bill is to be debited.

(e) In the case of bills for supplies of stores, materials, articles etc. the approval of the appropriate Committee with date and item no. of the proceedings of that committee, stock entry particulars shall be indicated and certified on the face or back of the bill.

(f) In the case of bills other than salary bills, an abstract shall be prepared showing:-

- (i) the budget appropriation;
- (ii) previous expenditure against the appropriation;
- (iii) amount of the bill or claim for payment;
- (iv) total expenditure till date, and
- (v) Balance remaining unspent from the budget appropriation.

2. While preferring the bills, the Disbursing Officer shall satisfy himself to the following:-

- (i) that there is a budget provision;
- (ii) that the charge is sanctioned by the competent authority;
- (iii) that the claim is arithmetically correct;
- (iv) that the claim is so recorded that in future no second claim against the particular bill will be possible;
- (v) that necessary certificates are recorded.

Salary payment:

3. (1) Salary for a particular month shall become due for payment on the last day of the month and shall be disbursed within first three working days of the next month.

(2) When an employee leaves the service of the University due to resignation, dismissal or death, a separate bill may be prepared for the pay and allowances due for part of a month and paid before the end of the month provided the usual 'No Dues' certificates are obtained from various departments concerned.

(3) Salary bills for each department shall be prepared separately and the amount chargeable to different section of the University Budget shall be shown and totalled separately.

(4) Salary bills shall be prepared centrally by the Finance Branch. Each department shall send to the Finance Officer on the 15th day of each month and "events" report containing information about:-

- (a) additions in the staff to the department/office during the month upto the 13th day;
- (b) amount and nature of leave enjoyed by each member of the staff during the month, particulars of leave not sanctioned;
- (c) names of persons who have been discharged/suspended from the University service or who have retired/resigned from the service during the month;
- (d) any recovery to be made from the employee for losses etc. where he is accountable; and
- (e) any other event having a bearing on the Salary payment of any member of the staff.

5. The disbursing Officer shall ensure-

- (a) that in the case of new appointments, pay is drawn at the minimum of the scale of pay attached to the post except where pay higher than the minimum is admissible under the rules, order or sanction of the Executive Council;
- (b) that where arrears of pay and allowances have been drawn these are drawn preferably in a separate bill and are supported by a detailed statement;
- (c) that where house rent allowance is drawn for the first time, the prescribed certificate from the employee concerned has been received subject to conditions of the relevant Govt. Orders;
- (d) that instalments of recovery towards advance of pay, CPF advance, festival advance, etc., outstanding against the individuals as in the records have been deducted/adjusted;
- (e) that deductions on account of house rent, electricity and water charges, furniture rent, salary savings insurance, group insurance, etc., have been made from the employee with reference to demand statements from respective University departments/section/branch;
- (f) that provident fund subscription has been recovered at the prescribed rate;

- (g) that professional tax is deducted from employees salary in accordance with rules; and
- (h) that Income Tax is deducted as under the Act and Rules.

House Rent Allowance:

4. Subject to Govt. Orders, H.R.A. shall be paid to the University employees in the sanctioned posts and scales of pay, not occupying University quarters, on receipt of a claim from the employees concerned.

Travelling Allowance Bills:

5. The Bills for traveling allowance, other than permanent or fixed traveling allowance, shall be prepared and presented in accordance with the following provisions;

(a) The bills shall be prepared in accordance with the T.A./D.A. Rules of the University and shall be supported by all the necessary certificates prescribed for the purpose.

(b) The journey and the period of halt at the outstation for which D.A. is claimed shall have prior authorization from the competent authority.

(c) When a circuitous long route is taken the reason for doing so must be stated in the bill.

(d) When a special sanction is necessary to the payment of traveling allowance, the bill shall be supported with necessary sanction.

(e) Advance if any, earlier drawn against T.A. shall be adjusted in the bill.

(f) The bill shall bear the countersignature of the controlling Officer.

Examination Payments:

7. Bills for confidential printing of examination material and setting of question papers, centre expenses, traveling allowance bills in connection with meetings for the conduct of examinations, bills for remuneration for evaluation of answerscripts, moderation, tabulation, etc., in connection with University examinations will be duly scrutinized, with reference to as per prescribed rates and conditions, by the Controller of Examinations and certified for payment by him before they are submitted to the Finance Officer for payment. To facilitate checking of bills and expenses, separate statements showing necessary details shall be furnished to the Finance Officer.

Bills for Stores and Supplies:

7. The following points shall be kept in view while presenting bill for stores and supplies to the Finance Branch:

(a) The bills shall be signed by the persons who are entitled to receive payments.

(b) All sub-vouchers shall be attached to the bills.

(i) All totals on the bills shall be expressed in figures as well as in words, and

(ii) The bill shall not exceed the limits of budget allotment.

(c) The expenditure shall be supported by a proper sanction.

(d) Where tenders have not been invited or where lowest rates have not been accepted, valid reasons therefore shall be recorded in writing on the bill.

8. In respect of the supplies and services rendered, the bill shall be accompanied by the following certificates:

(i) that articles are actually received and their quantities are correct, the quality is good and according to specifications.

(ii) that rates and other conditions are in accordance with the terms agreed upon and

(iii) that supplies have been recorded in the relevant stock register or in the case of books, in the accession register.

CHAPTER – XXIII

University Works

1. University Works are divided primarily into two classes:
 - (i) Original works, indicating construction of entirely new works as also repairs to newly purchased, acquired or previously abandoned properties requiring to be brought into commission again and
 - (ii) Repairs and maintenance indicating operations undertaken to maintain in proper conditions all buildings and works in ordinary use.
2. (i) When a portion of an existing structure of work is replaced or remodelled and the cost of such changes represents a genuine increase in the value of the property, such replacement or remodelling shall be classified as 'original works'.
 - (ii) Original works are further classified as major works and minor works. The monetary limit for major works shall be Rs. 50.000/- and above or such amount as may be fixed by the Executive Council from time to time.
3. Save as otherwise prescribed in the Rules, the Building Committee shall:
 - (i) recommend to the Executive Council, a programme of works to be executed in the ensuing financial year. The programme will separately specify maintenance works, minor works and major works;
 - (ii) prepare a panel of contractors and/or agencies who can undertake constructions on turn-key basis, and also a panel of architects of proven experience and merit for University works and recommend these panels to the Executive Council for approval;
 - (iii) be responsible for enlistment of suitable contractors on the basis of their technical experience and financial capability; and
 - (iv) have the power to settle rates not covered by tenders and settle claims and disputes with the contractors.
4. No original work shall be commenced or liability incurred in connection with it until the approval and sanctions referred below have been obtained:
 - (i) administrative approval from the Vice-Chancellor in consultation with the Finance Committee;
 - (ii) technical sanction to the detailed design and estimate from competent authority as approved by the Executive Council;
 - (iii) sanctions to incur expenditure from the Finance Committee; and
 - (iv) provision of fund to cover the charge during the financial year.
5. (i) For purpose of approval and sanctions, a group of works which forms one project should be considered as one work and a work should not be divided or split to avoid having to obtain necessary approval and sanction.
 - (ii) In case works of urgent nature are carried out in anticipation of these formalities, prior orders of the Vice-Chancellor shall be obtained in writing and the fact reported to Building Committee and Executive Council.
6. A sanction to an estimate shall be restricted to items of the estimate. Any savings on a sanctioned estimate for a definite work shall not, without special authority, be applied to carry out additional works not contemplated in the original estimate or fairly contingent on its actual execution. Additional items that are considered necessary, unavoidable and fairly contingent to the work may be carried out upto 3% of the estimated cost of the work with the written permission of the Vice-Chancellor provided the fund is available. Such case shall be reported to the next meeting of the Building Committee.

Alterations and Deviations during construction:

7. Should any alteration or deviation from the sanctioned estimate involving additional expense be considered necessary, which is not fairly contingent on the work, a revised or supplementary estimate shall be submitted for technical and expenditure sanction. If fund are available and the emergent alteration and deviation is upto 5% of the original estimated cost the work may be carried out by the University Engineer

with the written permission from the Vice-Chancellor. The case shall be reported to the next meeting of the Building Committee.

Annual Repairs and Special Repairs:

8. (i) In preparing the detailed plans and estimate, the guidelines provided in the Public Works Department code or the code framed by the University shall be observed as far as possible.

(ii) A schedule of Rates for each item of work commonly executed shall be prepared, for which purpose the schedule of Rates of Public Works Department may be adopted.

(iii) Detailed plans and estimates for original works shall be prepared only after the administrative approval to the work is accorded. The number of the receipt from the State Govt. or University Grants Commission or the number of the relevant resolution number of the Building Committee or Executive Council according to such approval, shall always be quoted in the estimate.

(iv) The estimates shall be prepared generally in the form used in the Public Works Department.

(v) The report accompanying a detailed estimate shall be comprehensively drawn. Information on necessity and urgency of the work, expected time of its completion, etc. must be indicated in the report.

(vi) Provision for contingent expenditure on the works may be made to the extent of 5% of the total cost. This provision shall not be diverted to any new item, not provided for in the estimate, without the sanction of the approving authority.

(vii) When the original estimate is likely to be exceeded for any reason, a revised estimate shall be prepared as soon as the necessity arises and before completion of the work.

Execution of Works:

9. (i) Works shall be executed either departmentally by employing daily labour or through contracts.

(ii) The contract can be either of item rate or percentage rate above/below the rates given in the notified schedule or lump sum rates for the entire work. The Engineering Branch shall follow the system of the Public Works Department.

(iii) In the case of works to be given out on contract, the University Engineer shall prepare the following Contract Documents so that there may be no ambiguity which might subsequently give rise to complications or go to the extent of vitiating the contract.

(a) A complete set of drawing, the dimensions and details of various parts.

(b) Complete specifications of the various items of work and materials to be used.

(c) A schedule of the quantities of the various items of work.

(d) A list of materials to be issued by the Department giving the rates and place of issue.

(e) Rates of items of work.

(f) A set of 'Conditions of Contract' to be complied with by the person whose tender is accepted.

Opinion of the legal advisor shall be obtained, when necessary.

Calling of Quotations and tender:

10. (i) For the purpose of calling tenders for construction, the University Engineer shall have a list of enlisted contractors prepared and approved by the Building Committee. In line of the practical Public Works of the Department, he may call tenders for different types and categories of work from concerned category of enlisted contractors of the University or of PWD/SEB/PHE and others either by advertisement in local news paper or through a circular. All detailed particulars of the work contract shall be furnished in the tender notice.

(ii) (a) For urgent works, the University Engineer shall be allowed to issue Work-Order within Rs. 50,000/- without any tender.

(b) For urgent works, the University Engineer shall be allowed to invite bid/quotation and finalize it to issue Work-Order within Rs. 1,00,000/- after obtaining prior sanction of the Vice-Chancellor.

(c) For works above Rs. 1,00,000/- and upto Rs. 2,50,000/- the University Engineer shall be allowed to invite tender and finalize it for issuing work-order after obtaining prior sanction of the Vice-Chancellor.

(d) For works above Rs. 2,50,000/- and upto Rs. 5,00,000/- the Vice-Chancellor shall sanction and approve the rate of tender/quotation/bid for urgent nature of work/works within the sanctioned budgeted provision.

(e) The Vice-Chancellor shall sanction works and approve the rate of the bid/quotation/tender etc. beyond Rs. 5,00,000/- subject to reporting to the Building Committee.

(f) The University Engineer may be allowed to approve excess quantity of execution/supplementary items/revised estimate/substitute items upto a limit of 5% within the estimated cost subject to maximum of Rs. 1,00,000/-.

The contractor shall invariably enter date and initial in the corrections in the schedule of quantities, schedule of materials to be issued and other essential parts of tender documents before submission of the tender.

Opening of Tenders:

11. (i) All tenders received for the same contract will be opened at the advertised time and place by the Tender Committee consisting of the University Engineer (convener) and Audit & Accounts Officer and a nominee of the Executive Council in the presence of such of the intending contractors or their agents as choose to be present. A statement listing the names of tenders or their representatives who are present should be drawn up with their signatures at the time of opening of tenders. No tender shall be accepted from any person directly or indirectly connected with the service of University. The work order shall be issued subject to the declaration by the tenderer concerned to effect that this near relations are (indicating the name and relationship) or are not in the University. If the declaration is in the affirmative, the matter shall be referred to the Building Committee.

(ii) All tenders opened shall be initialed by the members of the Tender Committee and tender details immediately entered in the Tender Register.

(iii) In every case in which more than one tender is received, a comparative statement shall be prepared and initialed by the members of the Tender Committee. The Tender Committee shall record their observation and/or recommendation for consideration of the Building Committee subject to provisions of Rule 10 (ii) of this chapter.

Acceptance of Tender:

12. The tender lowest in amount shall generally be accepted, unless there be some objection to the capability of the contractor, the security offered by him or the execution of works formerly awarded to him. In such cases reasons for rejecting the lowest tender should be recorded on the comparative statement.

Earnest Money and Security:

13. (i) Earnest Money deposits shall be required of all tenderers for each work contract above the value of Rs. 10,000/-. The security deposit shall be required of those contractors whose tenders, for each works valued at more than Rs. 10,000/- have been accepted and who have been awarded the works. The Vice-Chancellor may exempt such Public undertakings as are accorded general exemption by government from depositing Earnest Money.

(ii) The rates for Earnest Money shall be 2% and for security deposit shall be 8% of gross bill value of work done and payment made.

(iii) Earnest Money shall be deposited only by Bank draft made out in the name of the University, and not through any other means.

Work Order:

14. No work shall be performed unless a 'work order' has been issued by the competent authority and acceptance of the tender or bid and the conditions to be fulfilled are recorded in writing and signed by the contractor.

Agreements:

15. (i) In the case of works costing not more than Rs. 10,000/-, a formal agreement may not be necessary. However, all the relevant conditions shall be incorporated in the 'work order' which should be acknowledged and agreed to by the contractor.

(ii) As soon a tender is accepted, a work order shall be issued and within 10 days from the date of communication of the work order, an agreement on stamp paper preferably in the line of the practice of the PWD shall be carefully prepared and executed. All pages of the agreement shall be numbered, all corrections attested and every page shall be signed at its bottom by the contractor and the University Engineer.

Extra Items:

16. If any item of work which is not included in the original estimates, is required to be included subsequently, a separate estimate for the extra item should be prepared and approval of the Building Committee obtained.

17. (i) After a contractor has submitted a completion report and the work has been measured and inspected, a completion certificate shall be prepared and signed by the University Engineer.

(ii) Security deposits including Earnest Money shall be refunded after the prescribed period on completion of the work and final payment, on obtaining a certificate from the University Engineer that no defects have appeared in the work, necessitating its forfeiture in whole or in part.

Initial Records of works:

18. The initial records on which the payments and account of work are based are:

- (a) Muster roll, and
- (b) Measurement books

19. When any work is done by daily labour, all Muster Roll in the prescribed form shall be maintained by the Official in charge of the work. The forms of the master Rolls shall be numbered and sealed with the University seal before they are brought to use.

The University Engineer shall keep Muster Rolls in his custody after according them serial numbers and issue them to his subordinates as and when required after putting his signature and date of issue on the forms and keeping an account of the forms in a bound register.

Measurement books:

20. Payments for all works done otherwise than by daily labour and for all supplies required for specific work shall be made on the basis of measurement recorded in measurement books at the site. These books should be numbered serially and their account should be maintained by the University Engineer showing the serial number of each book, date of issue and date of its return. The measurement book shall be the most important record and form the basis for all payments. Full particulars and the name of the works measured shall be given in the measurement book to certify the work being readily identified and the measurement being checked.

21. The conditions governing the grants sanctioned by the UGC, the State Govt. and other funding agencies for works should be complied with strictly.

Work Charged Establishment:

22. For making payment to work charged staff, a register shall be maintained to record their attendance.

Preparation of bills of contractors and suppliers:

23. Bills for payment to contractors and suppliers for work done or material supplied shall be prepared on the basis of entries in the measurement book. Full rates, in accordance with the terms of agreement shall be allowed only if the quality of work done is up to the stipulated specification.

Payment to contractors:

24. (i) Under no circumstances shall an advance be made to contractor for starting a work.

(ii) No payment shall ordinarily be made to a contractor in respect of any works, unless the same has been measured and accounted for in the measurement book.

(iii) Running bills for contractors shall normally be paid on execution of every 25% of the work. The time schedule that should normally be adhered to by the offices shall be as under:

(a) measurement, preparation of bill, calculations etc. at the site and in the office of University Engineer upto 21 days.

(b) Checking, audit, passing and payments at the Finance Branch: up to 21 days subject to availability of fund.

(iv) Running payments shall not, however, be made to a contractor unless the works are estimated to cost more than Rs. 10,000/-.

(v) Reduced rates can be paid to the contractor in running bills, depending on conditions and performance of work.

(vi) Final payment shall be authorized after the work has been completed upto the specifications and satisfaction of the University.

Advance payments and Secured advances:

25. (i) In exceptional cases, an advance for an amount not exceeding 75% of running bill may be granted to a contractor with the sanction of the Finance Committee when checking of the running account bill in the Engineering Branch is likely to involve considerable delay causing hardship to the contractor. The University Engineer, while recommending an advance under this rule, should record the reason for such delay.

(ii) The percentage shall be calculated on the net amount of the running account bill after deduction of the security deposit, value of materials supplied, secured advances etc.

(iii) No second advance shall be admissible to a contractor, if a similar advance is outstanding against him on account of the same work.

26. (i) Issue of materials to works whether from stock or by purchase shall be divided into two classes, viz., (i) issues to contractors and (ii) Issues direct to works.

(ii) Issue of materials to contractors may be made when an agreement has been entered into for completed items of work i.e. both for material and labour and there is a provision in the contract or agreement for the supply of the material by the University.

In such cases the contract shall Specifically define the materials to be issued, the place of delivery and rate to be charged.

(iii) Materials in stock, the issue of which has not been provided for in the contract, may be issued to the contractors for use in works only with the special orders of the University Engineer. Such an order should clearly specify the rates to be charged and the place of delivery. The rate charged should be the market rates or issue rate plus storage rate, whichever is greater.

(iv) An unstamped but dated acknowledgement shall invariably be taken from the contractor on the invoice or the issue note at the time of delivery of the materials and the cost chargeable to him shall be debited at once to his account in the works register.

(v) The recovery of the cost of materials shall be made from the first bill authorizing payment to the contractor.

Issue of materials direct to work:

(vi) Materials may be issued direct to works when undertaken departmentally or by contractors whose agreements are for labour only. The cost of the materials shall be treated as a final charge to the work.

However, in order to keep an effective watch over the utilization of materials issued direct to works, an account of the principal items shall be kept. The consumption of the materials shall be periodically reviewed by the University Engineer. Any shortage coming to notice shall be investigated and action be taken for its recovery or write-off.

(vii) Unused balance of materials shall be verified at least once in a year.

Contractors' ledger:

27. (a) A personal account for each contractor, for each contract for execution of work or supplies made, shall be kept in the contractors' ledger to be maintained in the form prescribed by the Building Committee.

(b) The University Engineer shall review the contractors ledger periodically to see (i) that balances do not remain outstanding for a long time (ii) the advances paid to contractors are realized without undue delay and (iii) that in the case of running account bills, they are prepared at reasonable intervals.

Register of works:

28. (i) The Engineering Branch shall maintain a register of works in the form prescribed by the Building Committee. A separate page shall be allotted to each work.

(ii) The register shall be a permanent and collective record of expenditure incurred on all works carried out during the financial year.

Stores for University works:

29. (i) The general administration of all stores of the University works shall vest in the University Engineer on whom shall devolve the responsibility of arranging the acquisition, custody, distribution and disposal of stores.

(ii) Materials shall ordinarily be purchased when necessary and no reserve of stock should be kept as stores.

(iii) All materials received shall be examined and counted or measured when delivery is taken.

(iv) Materials should be issued by the authorized person only on receipt of indent signed by the University Engineer or Asstt. Engineer.

(v) All receipts and issue of stores shall be recorded in the stock ledger.

(vi) A physical verification of all University Works Stores shall be made at the end of each year latest by the 31st March by the Asstt. Engineer under the personal supervision of the University Engineer. The certificate of verification shall be recorded by the University Engineer on the ledger itself. The verification certificate should be forwarded to the Finance Committee for consideration.

(vii) Discrepancies noticed, if any, should be brought to the notice of the Finance Committee and accounted for immediately so that the stores account shall represent the true state of stores.

(viii) The Internal Audit Section will also verify the accuracy of the physical verification at the time of checking of the stores accounts of the Engineering Branch.

CHAPTER – XXIV
University Estates

1. The Estate Officer shall maintain an Estate Register of all estates and immovable property (including Faculty buildings, offices, shops, residential quarters, etc.) built or acquired out of funds belonging to the University or otherwise, showing date of acquisition or construction, costs incurred or values thereof, etc.

2. The Estate Officer shall also maintain accounts of all income and expenditure against the estate and properties held by the University.

3. (a) Landed property shall be divided into the following categories:

(i) Land attached to office and faculty buildings, hostels, etc.

(ii) Land under playgrounds.

(iii) Land under Gardens and parks.

(iv) Land under cultivation.

(v) Waste land.

(b) A record of land falling under each of the above categories shall be kept separately in the Landed Property Register and be periodically updated.

(c) The Estate officer shall maintain a register of residential quarters for all staff belonging to the University. All quarters should normally be allotted within a week of their falling vacant.

4. A separate register shall also be kept for other house properties shops, etc. belonging to the University. The Estate Officer shall issue bills relating to rent of houses and shops every month and shall get them served on the tenants/Unpans.

5. Where a University building or other property is let out to a person not in the service of the University, the full maximum rent of that building or property including water or other taxes, if any, shall be recovered in advance every month and such security shall be taken for the payment of charges for the consumption of electricity as the University Engineer may consider reasonable and sufficient.

6. (i) All trees standing on the University land shall be numbered and details relating to their location, growth and dimensions, species, commercial value etc. shall be periodically entered into a Register. Sale of timber or fruit, realization of revenues thereof, etc. shall be watched in through a separate register.

(ii) Records of sale of grass, garden produce, etc. and realization of sale proceeds thereof shall be maintained in the Register of Estate Revenues.

Annual review and verification of Estate and Immovable property:

7. The Estate Officer shall take necessary steps to safeguard against misuse, encroachment, damage, etc., to University estates and the property. He shall also record a certificate to this effect in the Estate and Immovable Property Register, whenever such an exigency arises.

8. (i) Occupation against allotment of residential accommodation shall be made by the Estate Officer in accordance with rules and procedures prescribed by the Executive Council.

(ii) Schedules for Recovery of rent shall be prepared by the Estate Officer in accordance with rules laid down from time to time by the Executive Council and the same be communicated to the Finance Officer.

(iii) A tenant who proposes to vacate his quarters or retires from service, or for any other reason, he should give the authorities 15 days notice of the date on which he intends to vacate the premises. The University Engineer shall arrange to take charge of all fittings of the premises and certify if they are in order. The Estate Officer shall be notified of every retirement, dismissal or, resignation of those employees occupying University quarters.

CHAPTER – XXV
University Motor Vehicles

1. For all University motor vehicles there shall be one or more Controlling Officers not below the rank of Assistant Registrar, nominated by the Vice-Chancellor.

2. The Controlling Officer shall be responsible for ensuring the proper use, care and maintenance of the vehicles and for regulating journeys in accordance with the procedures prescribed by the Executive Council on recommendation of the Vehicles Committee.

3. The Controlling Officer shall arrange to keep the following records for each vehicle:-

(i) A log book.

Note 1. The exact purpose of the journey, the places visited and the nature of duties performed shall be mentioned in adequate details so that these entries in the log-book are susceptible of independent check. Vague terminology, such as “Official work” etc. should be avoided.

Note 2. Drivers of the vehicles shall to ensure that the entries are made correctly and signatures of the persons using the vehicles are obtained immediately after the journey with time of release. The entries in the log-book made by the driver shall be attested everyday by the Controlling Officer in charge of the vehicles.

(ii) A Register showing cost of petrol, etc. consumed by a vehicle and all incidental expenditure on it.

(iii) A record of all repairs maintenance and replacements, indicating the cost and the dates on which those were carried out, and the acquisition of spare parts. The vehicles shall be maintained in good condition by the driver of vehicle, who shall ensure particularly that the km. meter is in working condition at all time.

(iii) An inventory of equipment and small tools shall be kept in each vehicles.

(v) Vehicles will be ordinarily provided against proper requisition in writing the prescribed form.

4. (i) Ledger accounts will be maintained by the Controlling Officer(s) showing the provision sanctioned in the annual budget for (a) tyres and tubes periodical and annual repairs and servicing (b) special replacements and renewals and (c) running charges (Petrol, Diesel oil, etc.).

(ii) Under each of the above heads will be shown underneath the cumulative and itemized expenditure incurred month by month on the vehicles and the monthly kilometers a tyre or a set of tyres has run.

(iii) All payments made towards taxes and insurance premia shall also be duly recorded under the appropriate heads in the ledger.

5. A History sheet shall also be maintained by the Controlling Officer recording chronologically (a) the date or purchase of the vehicles, (b) the type and model of the vehicle, (c) the purchase value, (d) the registration number, (e) nature and number of insurance policy and amount of premium, (f) cost of repairs from time to time and (g) accidents met with, if any.

6. The ledger accounts and History sheets shall be reviewed annually by the Vehicles Committee to see that University vehicles are being maintained properly, the registration and insurance are renewed when due and the repairing costs are not abnormally high.

7. The distances recorded in the log book should be checked periodically by the Controlling Officer with km meter readings of the vehicles. Distances recorded against individual trips should also be checked to see that these have been correctly entered.

8. The Controlling Officer shall examine and satisfy himself that the consumption of petrol, diesel, motor oil etc. is normal and the vehicles give a fair running kilometer against per litre of fuel. Cases of abnormal consumption of petrol etc. and the low km coverage shall be investigated immediately and proper measures adopted to check them.

9. The rates of hiring of University vehicles shall be fixed by the Executive Council on recommendation of the Vehicles Committee.

Amendments

CHAPTER – XXIII University Works

Opening of Tenders:

11. (i) All tenders received for the same contract will be opened at the advertised time and place by the Tender Committee consisting of the University Engineer (convener) and Audit & Accounts Officer and a nominee of the Executive Council in the presence of such of the intending contractors or their agents as choose to be present. A statement listing the names of tenders or their representatives who are present should be drawn up with their signatures at the time of opening of tenders. No tender shall be accepted from any person directly or indirectly connected with the service of University. The work order shall be issued subject to the declaration by the tenderer concerned to effect that this near relations are (indicating the name and relationship) or are not in the University. If the declaration is in the affirmative, the matter shall be referred to the Building Committee.

Amendment: The Committee noted the note of the University Engineer along with the observation of the Registrar and resolved that the said clause (No tender shall be accepted from any person directly or indirectly connected with the service of University) is applicable for the persons directly and indirectly related with those employees of the University who hold university service book

(Amended in the 181st Finance Committee Meeting, Dated 26/09/19 under item no. Supplementary-II and approved by the Executive Committee meeting dated 27/09/19 under item no. 8. Ref: no. FO/235/1673/Fo-19, dated 21/10/19)

The Committee noted the note of the University Engineer along with the observation of the Registrar and resolved that the said clause (*CHAPTER – XXIII, University Works, Opening of Tenders: 11 (i)*) is applicable for the persons directly and indirectly related with those employees of the University who hold university service book

*Amended in the 181st Finance Committee Meeting, Dated 26/09/19 under item no. Supplementary-II and approved by the Executive Committee meeting dated 27/09/19 under item no. 8 .

(Ref: no. FO/235/1673/Fo-19, dated 21/10/19)

