

PANJAB UNIVERSITY, CHANDIGARH

No.1594-1793/FDO

Dated: 27.03.2015

To

All the Chairpersons,
Coordinators of All Centres/
Heads of the Departments/Branches/
Directors of Regional Centres/
Panjab University, Chandigarh.

Subject: BUDGET ALLOCATIONS (NON-PLAN) APPROVED FOR 2015-16.

Dear sir/madam,

1. Please find enclosed herewith relevant extracts from the approved budgetary provisions and posts as contained in Part I & II, for the year 2015-16 relating to your department/office.
2. In view of the total estimated provision (Non-Plan) for the year 2015-16, the University is expected to regulate its Non-Plan expenditure in such a way so as to remain within the approved deficit under all circumstances.
3.
 - (i) No fresh proposals involving financial implication shall be entertained which have not been included in the budget estimates approved by the competent bodies for the financial year 2015-16.
 - (ii) Every possible effort be made to curtail the expenditure on use of electricity, water, telephone by economizing the consumption of these utilities.
- (i) Austerity measures be exercised while planning & organizing conferences, workshops, seminars etc. especially on hospitality, food and conference kits. A reasonable registration fee be charged from the participants as a contribution towards the expenditure on such events
 - (ii) If during the current financial year 2015-16, the department expects any savings in one budget head and simultaneously anticipate additional expenditure on other heads then proposal for revision of such provision must be submitted to Accounts branch not later than 15th August, 2015 so as to enable this office to incorporate such changes while framing the revised estimates of 2015-16. No such request including the reappropriation shall be entertained after 15th August, 2015.

4. In order to maintain the balance pace of expenditure and to avoid rush of expenditure in the last month of the financial year, the non-plan expenditure should not exceed 33% of the total approved budget provision of the year in the last quarter with further stipulation that during the month of March, the expenditure should be limited to 15% of the budget estimates.
5. Before incurring any expenditure under any budget head or sub-head, the deptt. may thoroughly check whether any particular item is admissible/allowed under the said budget head/sub-head in view of the utilization guidelines with a view to avoid unnecessary correspondence and cross communications.

Important Notes : (1) *THE CORRECT CODE NO. OF THE DEPARTMENT & BUDGET HEAD ON THE FACE OF CONTINGENT BILL FORM TOGETHER WITH THE BUDGET HEAD-N(FOR NON-PLAN)/P(FOR PLAN)/S(FOR SCHEMES), OUT OF WHICH THE EXPENDITURE HAS BEEN/TO BE INCURRED, BE INDICATED TO ENABLE THIS OFFICE TO CLASSIFY THE EXPENDITURE THROUGH COMPUTER. THIS MAY PLEASE BE BROUGHT TO THE NOTICE OF THE OFFICE STAFF AND ALL PROJECT INCHARGE(S) OF VARIOUS SCHEMES/PROJECTS IN THE DEPARTMENT.*

(2) *The approved provision are merely allocations which may not be construed as sanctioned expenditure for incurring any kind of expenditure of whatever amount & from whichever Budget head/Sub-head; the prior sanction of the competent authority as per accounts manual is a must & be obtained in each & every case without exception before incurring any expenditure please. NO POST FACTO SANCTION WILL BE ALLOWED.*

6. All sanction for expenditure must be obtained before 31.1.2016 and bills for payment and adjustment should be submitted positively by 1.3.2016.

I am sure you will kindly cooperate and help the University to discharge its obligatory functions of efficient and effective financial management during the current financial year i.e. 2015-16.

Thanking you,

Yours sincerely,

Sd/-

(CA Vikram Nayyar)

Finance & Development Officer

Standard Budget Heads and Utilization Guidelines (Non-Plan)

1. Salary and Provident Fund

Under this budget head, the expenditure on monthly salary, allowances, honorarium etc. of regular, contract, temporary, re-employed and guest faculty, appointed against vacant posts and the employer's contribution towards Provident Fund, shall be charged.

2. Office and General Expenses

Under this budget head, the expenditure relating to stationary, postage, consumables of office equipments e.g. Cartridge, refill, stationery etc, printing relating to office work, reprography charges, fire extinguisher, telephone charges, Insurance, Advertisement, Expenses on departmental meeting, Travelling and other contingent expenditure relating to day to day office work including salary of contingent staff shall be charged.

3. Books, Journal, Magazine, Newspaper, Subscriptions, Software /Spectrum License

Under this Budget head expenses relating to purchase of Books, Journals, Magazine, Newspapers & Subscription charges for On-line Journals, Software/Spectrum License expenses relating to Binding & other incidental charges shall be charged.

4. Running, Repair & Maintenance of equipment etc.

Under this budget head, the expenditure relating to running, repair and maintenance of equipments, machinery, gadgets, appliances, furniture fixture, Museum articles, replacement of spares parts, purchase of items/material for day to day use, repair of computers, lifts, accessories etc., Annual Maintenance charges, Insurance shall be charged. Expenditure on purchase of small apparatus, tools, kits, accessories, appliances and other devices etc., the useful life of which is not more than one to two years and valuing upto Rs.5,000/- each, shall not constitute a Capital Expenditure as envisaged in Note 2 below rule 5.3 of P.U. Account Manual Page 35 and shall be admissible out of this head.

5. Field work/ Study Tours/ Educational Trips/ Training/Internship etc.

Under this budget head, the expenditure (i.e. fare, stay, refreshment etc.) concerning to Field work/ Study Tours/ Industry Interaction, Educational Trips, Training, Internship as required under the **course curriculum of the concerned department shall be charged.**

6. Seminar/Symposia/Workshop/Special Lecture

Under this budget head, the expenses relating to conduct of Seminar/Symposia/workshop/ Special Lecture, such as travelling and honorarium to speaker/resource person, printing & stationary, refreshment charges and other expenditure directly relating to the event shall be charged.

7. Running, Repair, Insurance & Maintenance expenses of Vehicles

8. Electricity & Water Charges

9. Purchase of Consumables, Chemicals, Glasswares/Testing

Under this Budget Head, the expenditure relating to Consumables, Chemicals, Glasswares, animals and animal feed required for Laboratory work/ Sample Analysis, X-Rays, Plates and experiments for teaching, research Psychological tests shall be charged.

10. Guest Faculty Charges

In certain departments the workload concerning to particular subject do not justifying the sanction of full fledge post. In such cases, the expenditure for hiring Guest Faculty shall be borne out of this budget head.

11. Scholarship/Stipend

12. Overtime/Honorarium

13. Publication

To meet all the expenditure concerning to Publication of Journals, Souvenirs etc.

14. Employee Welfare Expenditure

All expenditure relating to any activity, event or other purpose directly relating to welfare of the employees as approved by the Vice-Chancellor shall be charged.

15. Supervisory & Invigilation Expenditure

The expenditure relating to payment of remuneration, TA/DA, refreshment, purchase of stationery, paper, consumable items etc. and other incidental charges relating to supervision and invigilation of Conduct of Exam shall be charged.

16. Remuneration to Examiners

17. Maintenance of Green Area

Plant Saplings, Nursery pots, Pesticides, Termicides Manure and other related material such as barbed wire/Angles/Pipes/Consumables etc.

18. Paper, Printing & Related Material

Expenditure relating to purchase of paper, cost of printing and printing related material.

19. Delivery/Postage Charges (USOL)

Expenditure relating to delivery of Study Material, Roll No's./ DMC/ Admit Card etc.

20. Personal Contact Programme

Payment of honorarium to faculty, Incharge and Staff of Study Centres for conduct of Personal Contact Programme.

21. Lesson Writing

Expenditure of Writing, Vetting, Editing, reviewing, Translation of Study Material etc shall be charges to this head.

22. Honorarium for supervision of dissertation.

23. Evaluation of Assignments

Expenditure relating to payment of honorarium to faculty for evaluation and Administrative Staff for compiling of results thereof shall be charged to this head.

24. Registration/Inspection Fee

25. Legal Aid Clinic

The Expenditure relating to conduct of Counselling Session to the Legal Aid Seekers shall be charged.

26. News Agency Service

27. Counselling Centre

Expenditure on Psychological tests, Awareness Programmer, Conduct of Workshop, TA/DA & Honorarium to invited speaker etc. shall be charged to the head.

28. Campus Maintenance (Muktsar, Kauni, Ludhiana, Hoshiarpur)

The expenditure relating to repair and maintenance of Campus such as Civil Works, Public health, Electrical, Green area etc. including purchase of Material of the above work shall be charged.

29. Maintenance of Sports Infrastructure Facility

Expenditure relating to Repair & Maintenance of Swimming Pool, Astro turf, Shooting Range etc. including contingent expenditure shall be charged to this head.

30. Contingency for Research Scholars/Fellows

The expenditure relating to purchase of Stationery, Travelling, Printed Material, Binding, Photocopy Charges, Purchase of electronic portable storage device and other incidental charges relating to research as approved by the concerned Supervisor shall be charged.

31. Sanitation

Expenditure for purchase of Sanitary Material and other incidental expenditure relating to cleanliness of all Administrative Offices, Guest Houses and the other open area of the University shall be charged.

32. Preparation of Study Material

Expenditure relating to Lesson Writing and printing thereof from outside agency shall be charged to this head.

33. Education Media Centre

Expenditure relating to developing electronic Study Material, Audio/Video talks etc. shall be charged to this head.

34. **Conduct of English Proficiency Course against Income**

35. **Production Expenditure (Community Radio Station & Indian Theatre)**

36. **Vocational Programmes (Life Long Learning & Extension)**

Expenditure relating to conduct of Vocational Courses such as Remuneration of Part-time Instructor, Preparation of Course Material, TA/DA to staff and other incidental expenditure shall be charged to this head.

37. **Temporary Establishment/ Contractual Services/ Hiring Services/Out sourcing/ casual workers.**

The Payment of Salary/Remuneration of employees engaged for Seasonal Work or for any specific event work or purpose for a limited time, employer's contribution towards Provident Fund shall be charged to this head.

37. **Insurance**

38. **General T. A. including transfers and miscellaneous**

39. **Outsourcing Security Fire Prevention & Sanitation**

The expenditure relating to Outsourcing of Service of Security, Fire Safety and Sanitation, employer's contribution towards Provident Fund shall be charged to this head.

40. **Lab. Charges for student against receipt**

41. **Medicines**

42. **Annual Repairs, Maintenance and Minor Improvement (ARMI)**

The expenditure relating to Repair, Maintenance and Minor improvement of Buildings, Roads etc. public health and other Civil Works/Electric, including purchase of Material, Salary of outsourced staff relating to above work shall be charged.

43. **Discretionary/Welfare Fund**

The expenditure on the General welfare of employees, Students and Public at large as approved by the Vice-Chancellor shall be charged to this head.

44. Holding of Tests for Recruitment to Ministerial Posts

All the expenditure for conduct of test such as Remuneration, Stationery, TA/DA, Printing Material, Honorarium etc. shall be charged to this head.

45. To meet Small Additional/Special Expenditure under the already existing budget heads

The provision under this head shall be utilized by way of re-appropriation from this budget head to other Budget head where provision is falling short to meet the required expenditure with the approval of the Vice-Chancellor.

46. Un-assigned/Un-foreseen

The provision under this Budget head shall be utilized for Un-foreseen events/purposes with the approval of the Vice-Chancellor.

NOTE:

- (1)** Besides above, other provisions have been created under various Budget heads which are specific to a particular event/work/purpose, which are self-explanatory. All expenditure relating to such specific event/work/purpose as mentioned in the concerned budget head shall be considered to be fit charge.
- (2)** In case of any question rises as to the suitability of expenditure out of any Budget head, the decision of the Vice-Chancellor in this regard shall be final.