

ACCOUNTS MANUAL 2022



**PANJAB UNIVERSITY
CHANDIGARH**

ACCOUNTS MANUAL 2022

*Incorporates amendments upto 7-11-2022
(under section 20(5) of PU Act)*



**PANJAB UNIVERSITY
CHANDIGARH**

Published by : Registrar, Panjab University, Chandigarh

Printed by : Sh. Jatinder Moudgil, Manager, Panjab University Press, Chandigarh

ACCOUNTS MANUAL

INDEX

Sr. No.	Contents	Pages
I.	General	1-10
II.	Structure of Accounts	11-18
III.	Budget	19-28
IV.	Receipts	29-34
V.	General Instructions for payment of Bills	35-48
VI.	Salaries	49-59
VII.	Imprests and Temporary Advances	60-68
VIII.	University Works	69-102
IX.	Travelling Allowance Rules	103-104
X.	Overtime Allowance	105-106
XI.	Provident Fund and Retirement Benefits	107-112
XII.	University Press	113-114
XIII.	Procedures and Guidelines for the Research Schemes/Projects	115-123
XIV.	Scholarships/Fellowships/Stipends and Aid to Students	124-129
XV.	Conduct of Examinations	130-134
XVI.	Estate Fund	135-137
XVII.	Earmarked/ Revolving Funds	138-143
XVIII.	Holiday Homes	144-145
XIX.	Amalgamated Fund	146-147
XX.	Constituent Colleges	148-149
XXI.	University Hostels	150-156
XXII.	Immovable Property	157-160
XXIII.	Examination Fees	161-164
XXIV.	Accounting of Fixed Assets	165-167
XXV.	Realisation of Tuition & Other Fees from University Students	168-170
XXVI.	University Guest House, Faculty House, Golden Jubilee House, Visiting Professors' Flats	171
XXVII.	Procurement of Goods & Services	172-214
XXVIII.	Department of Sports Travelling Expenses	215-216
XXIX.	College Development Council	217-218
XXX.	Centre for Industry Institute Partnership Programme (CIIPP)	219
XXXI.	Centre for IAS and other Competitive Examinations	220
XXXII.	Foundation of Higher Education and Research	221
XXXIII.	Financial Assistance for Improvement of Education	222
XXXIV.	Sale of Priced Publications & Forms, Fee charged for Examinations	223-227

PREFACE

Following the mandate of the Government of India for promotion of E-Governance as a part of 'Digital India' programme, the University adopted some path breaking projects, such as GeM (a national level electronic portal for public procurement), Public Financial Management System (PFMS, an online portal for electronic flow of grants and monitoring of its utilization), electronic banking transactions through RBI-Treasury Single Account (TSA) system, etc. This necessitated the realignment of existing rules/procedures to create an enabling framework for the overall financial management of the University.

Accordingly, in the last 5-6 years extensive amendments have been carried out in the manual to be in consonance with GFR 2017 as well as the contemporary financial eco-system, while ensuring the fundamental principles of the finance, propriety and transparency. The present manual is the improvised and updated version of the Accounts Manual 2012, which has been revised after incorporating the various decisions of the governing bodies of the University.

It aims to bring efficiency and effective decision making with rationalized processes, decentralized functioning and with adequate internal controls & checks in place. It is expected that the provisions incorporated in Panjab University Accounts Manual shall help in ensuring that fiscal management of the University is carried out by following systematic, efficient, effective, transparent and fair procedures and practices.

(CA Vikram Nayyar)
Finance and Development Officer

CHAPTER I GENERAL

1.1 The rules contained in this Manual are primarily intended for the guidance of the Officers and staff employed for accounting work and prescribes the procedure to be followed in dealing with accounts and other cognate matters. These rules are subject to amendment, modification and changes made by the competent authority from time to time. The present manual shall supersede all the circulars/notifications/ relating to subjects covered under these manual and which were issued prior to the date July 31, 2012 except to the extent not inconsistent with the provision of this manual.

1.2 Definitions : .

Unless there be anything repugnant in the subject or context, the terms defined below have been used in these rules in the sense herein explained:

- (i) **“Act”** means the Panjab University Act, 1947, as amended from time to time.
- (ii) **“Active Service”** means the time spent
 - (a) **on duty;**
 - (b) **on subsidiary leave;**
 - (c) **on recognized vacation or earned leave or medical leave;**
 - (d) **furlough during service.**
- (iii) **“Average Monthly Salary”** means the salary which an employee has earned during so much of his active service as is within one year preceding the day on which he proceeds on leave divided by the number of months on which the calculation is made.
- (iv) **“Board of Finance”** means the body constituted under the regulations framed under Section 31(2) (r) of the Act.
- (v) **“Competent Authority”** means a body or an Officer empowered by the Act, Regulation/Rules of the University or through delegation of power in terms of the Act/Regulation to a body or/an officer to exercise specified powers in respect of specified matters.
- (vi) **“Day”** means a calendar day, beginning and ending at midnight.
- (vii) **“Family”** means a university employee’s wife or husband, as the case may be, residing with the employee and legitimate children and step children residing with and wholly dependent upon the employee. Except in the case of Travelling Allowance Rules, it includes in addition parents, sisters and minor brothers, if residing with and wholly dependent upon the employee.

Note :-1. The term “legitimate children” In this rule does not include adopted children except those adopted under the Hindu Law.

- 2. The term “Child” or “Children” used in this rule includes major sons married daughters so long as they are residing with and wholly dependent on the parent (the employee) and subject to this condition being fulfilled, it includes widowed daughter also.
- 3. Not more than one wife is included in the term “Family” for the purpose of this rule.
- 4. An adopted child shall be considered to be legitimate child, if under the personal law of the

employee, adoption is legally recognized as conferring on it the status of a natural child.

- (viii) **“Disbursing Officer”** means an Officer who has been authorized by the competent authority to pass the bills and make payment on behalf of the University.
- (ix) **“Drawing Officer”** means an Officer who has been authorized by the competent authority to draw bills on behalf of a Department of the University.
- (x) **“Government”** means the Central Government.
- (xi) **“Head of the Department”** means (i) Principal of a University College, (ii) a Professor, a Reader or a Lecturer or any other person designated by the Senate as Head of a University Department/Institution/Centre.
- (xii) **“Budget”** means the statement of the estimated receipts and expenditure of the University for any financial year as approved by the competent authority.
- (xiii) **“Major Heads”** means the main heads of accounts provided in the Budget with the object of classifying the receipts and expenditure of the University.
- (xiv) **“Minor Head”** means a sub-division of a Major Head.
- (xv) **“Sub-Head”** means a head subordinate to Minor Head. **“Primary Unit”** means a division below a Sub-Head.
- (xvi) **“Appropriation”** means the allotment of a particular sum of money to meet expenditure on a specified object included in a primary unit of appropriation.
- (xvii) **“Re-appropriation”** means the transfer by a competent authority of a particular sum of money from one unit of appropriation to another to meet specified expenditure.
- (xviii) **“Modified Appropriation”** means the sum allotted to any unit of appropriation as it stands on any particular date after it has been modified by re-appropriation, surrender or by supplementary grant sanctioned by the competent authority.
- (xix) **“University”** means the Panjab University.
- (xx) **“Grant-in-aid”** means any contribution or grant which may be paid by ‘Government or any other body on such conditions as it may impose.
- (xxi) **“Regulation”** means any Regulation made by the Senate under Section 31 of the Act.
- (xxii) **“Senate”** means Senate constituted under Section 11 of the Act.
- (xxiii) **“Syndicate”** means syndicate constituted under section 20 of the Act.
- (xxiv) **“University Account”** means the account of the University comprising all the revenues, grants, contributions, bequests, donations, endowments, funds etc. received by the University, the amounts borrowed by the University and all money received by the University in re-payment of loans and expenditure as sanctioned by the competent authority.

1.3 Definitions under Pension Regulations :

- (i) **“Average Emoluments”** means the average calculated upon the last ten months of qualifying service.
- (ii) **“Competent Authority”** means the appointing authority or such authority to whom the special powers are delegated.
- (iii) **“Employee”** means any person appointed in the service of Panjab University but shall not

include person employed on contract, part-time or daily wage basis or Work-charged or employed under the project/scheme financed by the University Grants Commission, or similar bodies.

- (iv) **“Emoluments”** means the emoluments which an employee was receiving immediately before his retirement or date of his death, and shall include basic pay, special pay (including non-practicing allowance granted to medical officers), personal pay, dearness pay (as and when declared by the University) and such other items as may be declared as pay for the purpose of pension by the University.
- (v) **“Qualifying Service”** means the service that qualifies for pension under these Regulations. It shall be reckoned in terms of completed half year, provided that the fraction equal to three months and shall be treated as completed half year.
- (vi) **“Registrar”** means the Registrar of the Panjab University or any other person exercising the power of the Registrar for the time being.
- (vii) **“Syndicate”** means the Syndicate constituted under Section 20 of the Act.
- (viii) **“University”** means the Panjab University.
- (ix) **“Vice-Chancellor”** means the Vice-Chancellor of the Panjab University or any other person exercising the power of the Vice-Chancellor for the time being.

1.4 Wherever in these rules any act or proceeding is directed or allowed to be done or taken on a certain day, then if the office is closed on that day, the act or proceeding shall be considered as done or taken in due time if it is done or taken on the next day when the Office is open.

1.5 In the matter of details connected with accounts not provided in these rules, the employees of the University shall comply with the instructions of the Finance and Development Officer.

1.6 No forms other than those prescribed in these rules shall be used in relation to accounts without the sanction of the Finance and Development Officer in consultation with the Audit Officer.

1.7 (a) Books of accounts, forms and registers shall be substantially bound and paged before being brought into use.

(b) No eraser shall be made in any account book, register, form, voucher or cheque, and if any correction is to be made it shall be made neatly in ink and attested by the dated initials of the employees concerned or in case of a voucher by the payee also.

1.8 Vouchers, registers and other forms prescribed in these rules shall not be weeded or destroyed otherwise than in accordance with the directions in this matter issued by the Finance and Development Officer with the approval of the Vice-Chancellor.

Provided that no voucher, register or form relating to an audit objection shall be weeded or destroyed until the objection has been removed, OR required in a pending court case OR departmental inquiry OR otherwise needed for reference.

1.9 (a) The accounts of the University shall be audited from day-to-day by one or more Audit Officers on the establishment of the Examiner, Local Fund Accounts.

(b) The University shall pay to Government an audit fee as determined by the Examiner, Local Fund Accounts, in accordance with the standing orders of the Government.

(c) No cheque shall be drawn from the University Accounts unless the Audit Officer appointed in this behalf has recorded pre-audit encasement on the relevant voucher showing the amount admitted passed it for payment.

- (d) The Examiner, Local Fund Accounts or the Audit Officer empowered by him in this behalf shall issue such utilization certificates, as may be required, in respect of grants-in-aid received from the funding sponsoring authorities.
 - (e) The University shall deal with the Audit Reports, if any, received from the Examiner, Local Fund Accounts, with due speed and have the objections removed without avoidable delay. Any objections which the Examiner, Local Fund Accounts, refuses to withdraw or which he may specially like to be brought to the notice of the Syndicate/Senate shall be reported to the Board of Finance and the Syndicate/Senate whose decision shall be final and binding.
- 1.10** It shall be the duty of the Audit Officer to submit to the Board of Finance a brief half-yearly report with particular reference to following points :
- (a) that the accounts of the University are properly maintained and kept;
 - (b) that the state of balance shown therein has been reconciled with the respective Bank Account;
 - (c) that all payments are supported by proper vouchers and that they are authorized under proper sanction; and
 - (d) that all receipts and payments are classified in accordance with rules and regulations of the University.
- 1.11** It shall also be the duty of the Audit Officer to prepare and submit to the Board of Finance annually a duly certified audit report of the university accounts.
- 1.12** The Audit and Inspection Reports of the Examiner, Local Fund Accounts, U.T., Chandigarh shall be given close and prompt attention at all stages. As soon as Audit and Inspection Report is received in the Registrar's Office, it shall be submitted to the Vice-Chancellor. Extracts relating to the individual departments/offices concerned who are expected to take expeditious steps to meet the audit observations and furnish to the Registrar's Office a self-contained reply to each point stating the circumstances in which the irregularity pointed out in the objection, occurred and the remedial steps etc. taken or proposed to be taken in the matter. A consolidated reply to the Audit and Inspection Report will be prepared by the Registrar's Office within the prescribed time. A status report will be placed before the Board of Finance within three months of its receipt or at the first meeting of the Board of Finance thereafter. The report will then be placed at the earliest opportunity before the Syndicate/Senate together with the observations etc., if any, of the Board of Finance.
- 1.13** In case there is an audit requirement with respect to a bill duly verified by the Accounts Branch, then it is the responsibility of the Accounts Branch to satisfy the Audit requirement.
- 1.14** Every bill, adjustment voucher of advance shall ordinarily be received in the Audit Section against a receipt. Similarly, the Audit Section will return the same while mentioning date and time on the bill/adjustment voucher to the Accounts Branch against a receipt. This will be scrupulously followed in each case unless otherwise advised in writing by the F.D.O. The Accounts Branch and Audit Section must convey the objections or observations in one go. In no case, piece meal objection shall be raised.
- 1.15** (a) The concerned official should also get the complete signature, name and designation of the person in the Dak register/Peon book to whom the correspondence is addressed, regarding the receipt of the correspondence.

- (b) The Supdt. and the dealing official must acknowledge the receipt of the files/bills/vouchers etc. to the diarist.
- (c) If a person is relieved from any seat on transfer, promotion or otherwise, he must give the charge of his/her seat which include all the pending files/bills/vouchers etc. either to the incoming incumbent or to the concerned Supdt. or A.R. if the substitute is not provided or substitute is yet to join.
- (d) In case of misplacement of any office record the concerned dealing official and the Supdt. shall be personally responsible.

1.16 A¹. Time schedules and modalities to be observed by various departments/branches for processing the salary bills:

I. Regular employees:

1. As per instructions in vogue, the payment of salary of a particular month to all regular employees shall be released on the 1st day of the subsequent month.

In the above context, the concerned Department/Controlling Officer shall adhere to the following timelines/modalities:-

- (i) The absentee/attendance report of each of the employee for a particular month shall be submitted to the concerned Salary Section of Accounts Department by 18th of that particular month. Such absentee/attendance report shall be for the period up to 15th of that particular month. The absentee/attendance report relating to the period from 16th of that particular month to the 15th of succeeding month shall be submitted for the release of salary of succeeding month and so on.
 - (ii) In case an employee is on any kind of leave (except casual leave), then the concerned department shall also submit the copy of sanction of such leave and duly audited leave record alongwith the absentee/attendance report. In the absence of such documents, the leave salary or the regular salary of an employee after his/her return from leave shall not be processed.
 - (iii) In case an employee is transferred from one department to another on or after 18th of a particular month, then the salary of the concerned employee from the date of his/her transfer to the end of that particular month shall be paid from the same budget head against which he was drawing his/her salary before such transfer. The salary for the next month and onwards shall be charged to the department where he/she has been transferred.
 - (iv) In case a promotion happens after 15th of a particular month, for that particular month, the promoted employee shall continue to receive pre promotion salary to be charged to his/her pre-promotion post. From the 1st day of succeeding month, the concerned employee shall get the pay of promotional post to be charged against the promoted post. The difference of pay on account of promotion for the previous month (i.e., month of promotion) shall be released by way of an arrear bill which shall also be charged to the post on which he/she has got promoted.
2. The salary to the faculty members who are continuing beyond the age of 60 years,

¹ Circular No 5059-5258/FDO-F142, dated 18.8.17

on the basis of interim directions of the Hon'ble Court, shall also be processed in the same manner as prescribed for regular employees.

3. The salaries to the teachers appointed under various Government Sponsored Schemes such as, Faculty Recharge Program, Ramalingam Fellowship, Ramanujam Fellowship, etc., shall also be processed in the same manner as has been prescribed for the regular faculty. In case the concerned funding agency is yet to release the salary grant for such faculty members, the salary shall be paid out of the overall balance of the Sponsored Research Projects/Schemes with a condition that the same shall be recouped on receipt of grant from respective funding agency.

II. Re-employed/Temporary/Contractual Faculty Members:

1. The concerned Department/Controlling Officer shall submit the absentee/attendance report of a particular month on the 1st day of the succeeding month.
2. The concerned Section of Accounts Department shall process such salary bills and after having the same audited from the office of ACLA shall submit to the Cheque Writing Section on 4th day of such month.
3. The Cheque Writing Section shall ensure to credit the salary of such faculty members on 5th of the month.

III. Daily Wage/Contractual/Temporary Employees :

1. The concerned Department/Controlling Officer shall submit the absentee/attendance report of a particular month on the first working day of the succeeding month.
2. The concerned Section of Accounts Department shall process such salary bills and after having the same audited from the office of ACLA shall submit to the Cheque Writing Section on 4th day of the month.
3. The Cheque Writing Section shall ensure to credit the salary of such daily wage employees on 5th of the month.

NOTE: In case the term of appointment of a temporary/contractual faculty member or other employee (including daily wage) is expiring during a particular month and the concerned department wishes to reappoint or extend the term of such faculty member/employee, then the concerned department must initiate the case of re-appointment/extension of term of such employee, well in advance and the Establishment Section shall ensure to take a decision on such proposal of re-appointment/extension of term, as the case may be, before the expiry of the previous term of appointment of the concerned employee.

IV. Guest Faculty :

- The bills of remuneration of Guest Faculty of a particular month shall be submitted by the concerned department to the Accounts Department on 5th of the succeeding month. Such bills must be accompanied with duly verified time table, required certificates, etc.
- The Accounts Department shall process those bills and after having the same audited from the office of ACLA shall submit to the Cheque Writing Section on 8th of such month. The Cheque Writing Section shall ensure to credit the due remuneration to the respective beneficiaries on the 10th of such month.

V. Payment of Arrear Bills:

1. As and when an occasion would arise, the concerned Department/Branch shall prepare an arrear bill and submit the same to Accounts Department, duly verified by the HOD, for further processing.
2. The concerned salary section of accounts department shall process those bills and submit the same to audit within 7 working days from the date of receipt of the same.
3. The audit shall verify such bills for pass & payment within 5 working days and if the audit has certain observations then same shall also be conveyed to accounts within the same time framework i.e., 5 working days from the date of receipt of bill from accounts.
4. For all subsequent correspondence between the accounts and audit in relation to such bills, the time schedule as specified in para 2 & 3 shall apply.
5. After having those bills audited from the office of ACLA, the dealing official shall submit such passed bills to the Assistant Registrar (Salary) through their respective office Superintendent.
6. At the end of each month, all such arrear bills which got processed and passed for payment in that particular month shall be summarized at the level of Assistant Registrar (Salary). All such passed arrear bills alongwith a summary shall be forwarded by the concerned A.R. (Salary) to Cheque Writing Section on the 5th of succeeding month.

VI. General:

1. In case the concerned Department/Controlling Officer does not submit the required absentee/attendance report or the audited leave record to the concerned Section of the Accounts Department by the prescribed due date of a particular month then, the salary of that particular month shall be processed and released along with the salary of subsequent month.

E.g. If for the month of September 2017, the concerned department does not submit absentee/attendance report of a contractual employee on 1st October, 2017, then the salary for the month of September, 2017 of such employee shall not be released on 5th October, 2017. Such salary shall be released on 5th November, 2017 i.e., along with the salary of October, 2017.

The responsibility for such delay shall rest upon the concerned Department/Controlling Officer.

In case the prescribed due date as mentioned in the above schedule happens to be a holiday then the due date shall be deemed to be the next working day.

B. TIME SCHEDULE TO BE OBSERVED FOR PROCESSING THE BILLS OR OTHER CASES

Sr. No.	Assignment	Time limit for Deptt. to submit the case/bill to accounts branch	Time limit for Accounts Branch to process case/bill	Time limit for audit branch
1.	Fixation of salary on promotion or otherwise	Within 3 working days from the date of receipt of orders	The case shall be put up before the audit within three working days from the date of receipt of service book from the concerned department	Two working days
2.	Cases of pay anomaly of pay fixation	Within two working days from the date of receipt of request from the employee	<p>1. Within three working days the accounts branch shall call for the service book of employees involved in the pay anomaly cases.</p> <p>2. The concerned department shall submit the service book in accounts branch within five working days from the date of receipt of request.</p> <p>3. Accounts branch shall seek the report of Estt. section within three days from the date of receipt of service books.</p> <p>4. The Estt. Section shall submit the report to accounts branch within five days from the date of receipt of the case.</p> <p>5. The Accounts branch shall put up the case to audit within five working days from the date of receipt of service books and report of Estt. Section.</p>	Three working days
3.	Release of arrear of anomaly/pay fixation etc.	Within seven working days from the date of the audit of the revised pay fixation	Within five working days the case shall be put up to the audit	Three working days
4.	Annual increment	Latest by 5th day of the month of increment	The case shall be put up to the audit within two working days from the date of receipt of service book from the concerned department after recording all the necessary entries	Three working days
5.	Payment of TA/DA to University employees	Within one working day from the date of submission by the claimant	Bills shall be put up to the audit within three working days from the date of receipt of TA bills from the concerned department complete in all respect.	One working day
6.	Advance/Reimbursement of LTC/HTC	Within two working days from the date of submission of bill by the claimant	Bills shall be put up to the audit within five working days from the date of receipt of request alongwith service book, sanction order and other documents as per LTC/HTC form	Two working days

7.	Leave encashment for LTC	Within two working days from the date of submission of bill by the claimant	Bills shall be submitted to the audit within three working days from the date of receipt of the bill alongwith sanction and service book and other documents as per LTC form.	Two working days
8.	Sanction for attending conferences/seminars etc. out of budget head "Improvement of Education" (part-a, b & c)	Within one working day from the date of receipt of application	Within three working days, the recommendations shall be forwarded to the office of Dean University instructions for sanction	Not applicable
9.	Advance/reimbursement of bill of subsidy for Improvement of Education	Within one working day from the date of submission of bill by the claimant	Within three working days the bill shall be put up to the audit	One working day
10.	Processing the cases of procurement of goods/ equipment/service etc.	Within one working day after the case is recommended by the Departmental Committee	The case shall be submitted to the office of the Vice-Chancellor/ Registrar/DUI/Dean Research/FDO as the case may be within 3 working days from the date of its receipt from the department	Within two working days for the cases which require pre audit of the purchase order
11.	Processing of other cases requiring sanction/ approval of higher authorities	As per the requirement of the department	The case shall be put up to the office of the Vice-Chancellor/Registrar/DUI/ Dean Research/FDO as the case may be within three working days from the date of its receipt from the department.	Not applicable
12.	Release of advance or payment of bills of purchase/ procurement of services etc.	Within two working days after recording necessary certificates and entries in stock register etc.	Bills shall be put up before the audit within three working days from the date of receipt of payment voucher along with bills and other documents from the concerned department	Within two working days
13.	Adjustment of advance	Within 30 working days from the date of conclusion of concerned event	Case shall be put up to the audit within three working days from the date of receipt of adjustment vouchers complete in all respects from the department	Three working days
14.	Intimation to the concerned official/ teacher regarding adjustment of advance	Not applicable	Within two working days after the audit of adjustment of advance	Not applicable
15.	Pension, Gratuity and Leave Encashment	Within one working day after the receipt of orders of competent authority	1. Pension case shall be put up to the Audit within ten working days from the date of receipt of pension form complete in all respect alongwith NOC's and service book. 2. Gratuity and Leave Encashment cases shall be put up to the Audit within five working days from the date of receipt of orders from the Establishment Section along with Service Book.	Two working days

16. Medical Bills	Within one working day from the submission of bill by the claimant	It shall be put up before the Audit within five working days from the date of receipt of Medical Bills from the office of Chief Medical Officer, PUHC, duly verified and passed for payment.	Two working days
17. Finalization of utilization certificate and statement of expenditure		<p>1. The Accounts Branch shall prepare a draft statement of expenditure and utilization certificate within a period of 15 days from the date of closing of financial year or the closure of the scheme as the case may be.</p> <p>2. The concerned Department shall verify the statements and submit it to the Accounts Branch within 10 working days.</p> <p>3. Thereafter the Accounts Branch shall submit the statement and utilization certificate to the Audit branch within 3 working days.</p>	Five working day
18. Refund of fee to the students	Consolidated list along with form of refund shall be submitted within seven working days from the date of expiry of last date for application of refund.	Within ten working days from the date of receipt of the refund forms it shall be submitted to the audit	Three working days

NOTE:

1. TA bills received by the T.A. Section for checking from other branches/sections/departments, if required by the audit shall check those bills within two working days and return back the same to the concerned branch/section/department.
2. In case of any discrepancy, the same shall be intimated to the concerned person/teacher/department within two working days in one go and no piecemeal objection shall be raised. On receipt of necessary clarification the bill/case shall be processed by concerned section/branch within the time limit as specified above.
3. The concerned Supdt./AR shall be responsible to watch the clearance of files/bills as per the time limit situated above. In case any seat remain unattended due to transfer, promotion, leave or otherwise, then the concerned Superintendent/Assistant Registrar shall ensure that the outgoing employee must give the charge of pending files/bills/cases to the incoming incumbent or to the concerned Supdt./AR, if no substitute is provided or joined.
4. The payment/cheque shall be released within two working days after receipt of the concerned bill/voucher duly passed by the audit.

1.17 Date of effect of Sanction

Executive order about payment passed by the Registrar/ Vice- Chancellor/Syndicate/Senate, etc., as the case may be. Unless any other date is specified in the order, shall take effect from the date they are passed.

CHAPTER-II

¹STRUCTURE OF ACCOUNTS

2.1 Period of Accounts:

The accounts of the University shall be kept by the Registrar and shall conform to the financial year which shall be from April 1 to March 31 of the following year as required under Regulation 4 of Chapter-II (A) (iii) of Calendar Volume-I.

2.2 Sources of revenue/ funding:

- (i) Grants from the University Grants Commission/Ministry of Human Resource & Development and other agencies of Centre Government.
- (ii) Grants from State Government of Punjab and other agencies of state government.
- (iii) Trusts, bequests, donations, endowments, contributions and income from investments.
- (iv) Fees from students including examinations, tuition and other fees.
- (v) Rent & other income from Buildings, lands and other properties.
- (vi) Sale of Publications.
- (vii) University auxiliary services—University Press, University Guest House, Nursery, Parks and Gardens, University Swimming Pool, University Auditorium, Visiting Professors' Flats, etc.
- (viii) Miscellaneous receipts.

2.3 Custody of funds:

All funds and money belonging to the University shall be kept in the name of the Panjab University in the State Bank of India except to the extent provided under regulation 6.1 of Chapter II (A) (iii) of Calendar Vol. I.

2.4 Basis of accounts:

The accounts are prepared under the historical cost convention unless otherwise stated. Till the financial year 2014-15 the accounts were prepared on cash basis single entry system. From 1st April, 2015 the University has switched over to Double Entry Accounting System as per the formats/policies prescribed by MHRD vide notification no. 29-4/2012-IFD dated 17/04/2015.

2.5 Financial and Accounting Portfolio:

The financial and accounting portfolio of the University mainly consists of four parts:

(1) Revenue Account

Revenue Account mainly accounts for expenditure on salaries, pension and other concurrent services/ retirement benefits. Besides this, the expenditure on day to day operation of the

- Note:**
- 1. The Vice-Chancellor/Registrar, subject to the control of the Syndicate may order investment of surplus amount in any of the funds mentioned above in short or long term deposits, as deemed necessary, in govt. securities or in fixed deposits with the State Bank of India, nationalized bank or with the approval of the Senate in a Scheduled Bank for the benefit of account concerned.
 - 2. No transfer shall be made from accounts mentioned at 2.5 (3) (i),(ii) and (iii) to any other account. Rectification of error of money deposit/debited shall, however, be permissible.

¹ Senate decision vide para-R-58 of 27.9.2015

University such as electricity, water charges, office & administrative expenses etc. are met out of the maintenance budget. The main source of income of revenue account is tuition fee, examination fee, entrance test fee, affiliation fee etc. The excess of expenditure over income of revenue account is shared by the Central as well as State Govt. of Punjab in such manner as may be decided by the Central Govt. from time to time.

(2) Constituent Colleges

Under a UGC scheme, six constituent colleges were established in the State of Punjab. The entire funding for the running & maintenance of these colleges is being provided by the State Govt. of Punjab exclusively.

(3) Statutory Funds, Earmarked/ Restricted Funds and Endowment Funds

The following statutory funds, earmarked/restricted funds and endowment funds have been constituted for specific purposes as per the approval of the Governing bodies of the University:

- (i) General Provident Fund
- (ii) Contributory Provident Fund
- (iii) Pension Corpus Fund
- (iv) H.S. Judge Dental Institute Fund
- (v) Special Endowment Trust Fund
- (vi) Teachers' Holiday Homes Fund
- (vii) Youth Welfare Fund
- (viii) Students Holiday Homes Fund
- (ix) Estate Fund
- (x) Building Fund
- (xi) Foundation for Higher Education & Research Fund
- (xii) Library Security Fund
- (xiii) Merit-cum-Means Loan Subsidy Fund
- (xiv) Development Fund
- (xv) Student Aid Fund
- (xvi) Amalgamated Fund
- (xvii) Students Medical Fund
- (xviii) Revolving Fund of Dean College Development Council
- (xix) Revolving Fund of Publication Bureau
- (xx) Sports Fund
- (xxi) Development Fund
- (xxii) Foundation Day Memorial Fund
- (xxiii) Estate Fund
- (xxiv) UIAMS (Exam) Fund
- (xxv) Central Placement Cell Fund
- (xxvi) IAS Coaching Fund
- (xxvii) P.U. Voluntary Contribution Fund

(4) Sponsored Research Projects & Schemes

The accounts of various projects & schemes reflect grants/funds sanctioned by respective funding agencies over the tenure of a given project. The funds under this account are utilized for the prescribed purposes of each project/scheme sanctioned by the funding agencies.

2.6 Immovable property held by the University in trust or donation:

All such properties shall be entered in the 'Immovable Property Register'. The instructions contained in rule 22.2 of Chapter XXII for immovable property shall be applicable to the property held in trust or donation by the University.

The rent realised from this property shall be deposited in the S.E.T. fund for credit to the relevant endowment account.

2.7 Register of Investments:

A record of all investments, made from the funds of the University referred to in Rule 2.5 shall be maintained in the "Register of Investments". A set of separate pages shall be earmarked for investments of each fund.

Full particulars of the amount invested viz., date of investment, amount of investment, nature of investment, period of investment, rate of interest, date of maturity, name of bank/post office, receipt number and date shall be noted on the relevant page assigned to the fund in the "Register of Investments".

On maturity of an investment, the principal amount and the interest earned on investment shall be noted against the original entry of investment. The Superintendent/A.R. of the Branch concerned shall ensure that the amount of interest earned on an investment or the principal amount and the interest earned on it, as the case may be, is duly accounted for in the cash book of the account.

The investment receipts, as entered in the "Register of Investments" shall be verified at periodical intervals by physical check. Physical verification of these receipts shall also be made once in a year by the Resident Audit Officer.

There shall be a quarterly review of investment and any ascertained losses connected with the investments or unusual depreciation in the market price of any Investment shall be reported to the Syndicate.

The 'Register of Investments' shall be reviewed by the D.R. (Accounts) and a report shall be submitted to Finance & Development Officer at the close of the financial year.

2.8 (i) Maintenance of accounts:

As the accounting of University is handled centrally by the Accounts Branch, its financial record and accounts shall be kept in the Accounts Branch except for those indicated below:

- (i) Accounts of Imprest
- (ii) Departmental Advances
- (iii) Stores/ Asset Registers
- (iv) Mess/Student/Deptt. Society funds maintain at deptt. level (Guidelines provided in respective Chapter of this manual).

The service departments/units like University Library, Publication Bureau, Students Facilities, Estate Office, Works Department, Faculty/Guest House, Health Services and University Auxiliary Services (Press, Parks, Gardens etc.) shall maintain their accounts and records as are necessary to their activities in the manner as indicated in the respective chapters of the Accounts Manual.

(ii) Cash Book:

- (a) The money received by the Cashier/the Authorized banks on behalf of Registrar or through digital mode shall be brought to account in the Income Register and be deposited in full in the State Bank of India/authorized banks for credit to the university accounts concerned.
- (b) All payments made by the University shall be brought to account in the Expenditure Register at the close of each day.

- (c) A Cash Book for each account /fund shall be maintained by the Accounts Branch. At the close of each day, the totals of the income and expenditure for the day as per 'Income Register' and 'Expenditure Register' shall be brought to account in the Cash Book. The cash book shall be checked in detail daily, with the relevant registers, bank challans etc. by the concerned Superintendent. The income posted in the cash book shall be tallied with the Income Register. The cash book shall be totaled, balanced and closed monthly and shall be checked by the Supdt. concerned. The cash book shall be signed by the A.R./D.R. (Accounts) and shall be submitted to the F.D.O.
- (d) At the end of the month, the totals of receipts and payments of each cash book shall be reconciled with the totals of the statements of accounts received from the bank. The balance of the cash book should agree with the balance in the statement of account. If, as a result of reconciliation, it is found that a credit for the amount deposited by the University has not been afforded by the bank, or a charge not communicated to/or accepted by the University has been debited by the bank, the Assistant/ Deputy Registrar (Accounts) shall make enquiries and settle the discrepancies.

The difference shall be explained and reconciled for each cash book by the concerned officials duly verified by the Office Supdt. and Assistant Registrar, as shown below:

- (a) Balance as per cash book ~ _____
- (b) Add: amount of cheques issued but not encashed. ~ _____
- (c) Add: unlinked /unclassified credits ~ _____
in the Bank Statements
- (d) Less: amounts of remittances made ~ _____
but not accounted for by the bank.
- (e) Less: unlinked/unclassified debit ~ _____
in the Bank statement.
- (f) Balance as per bank statement(a+b+c-d-e) ~ _____
- (e) After the cash book has been closed and reconciled at the end of the month, it shall be submitted to the Finance & Development Officer for review and signatures.

2.9 Classified abstracts/ledgers:

- (i) (a) The accounts shall be exhibited in the same divisions/ heads as in the budget and also as per the prescribed heads/chart of accounts for facilitating financial and accounting control. The income of the University and the expenditure incurred out of the fund shall, therefore, be classified accordingly.
- (b) Classified Abstract/Ledgers shall be maintained in two separate volumes— one for the income and the other for expenditure. These shall be known as "Classified Register/ledger of Income" and "Classified Register/ledger of Expenditure". In case such registers are maintained in physical mode, then a separate page shall be assigned to each head of account of income /expenditure. The income targets and the allocations for expenditure as given in the budget shall be indicated in red ink on the top of each division of the budget head. In computerized budget module such controls shall be exercised through the software application.
- (c) The periodical progress of income shall be reviewed by reference to the progressive total to ensure that there is no short fall in the estimated income. If on review, it is found that there is appreciable shortfall, or increase, the matter shall be reported by the Superintendent/AR concerned to the Finance and Development Officer.

- (ii) (a) If at any stage it is found that the expenditure under a particular head has exceeded the sanctioned grant, instructions shall be issued to the concerned Supdt. of payment section. The Incharge of the payment section shall stop further payments against that budget head under intimation to the concerned Head of the Deptt. Necessary action shall also be taken for allocation of more funds under that head.
- (b) In respect of unclassified items, the daily totals shall in the first instance, be accounted for under head "Miscellaneous and Unclassified Receipts". Appropriate classification shall continue to be noted against the unclassified items from time to time as the information becomes available. At the end of each half year, necessary adjustment shall be made by transferring the amounts to the correct heads, under the orders of Assistant Registrar (Accounts). The entries shall be made in red ink in the "Classified Register of Income" by a corresponding deduct entries under the head "Miscellaneous and Unclassified Receipts".

2.10 Rectification of misclassifications:

- (a) Whenever any misclassification comes to notice or a correction in the "Classified Registers of Income and Expenditure" appears necessary, no direct entry shall be made in the registers. Instead an entry shall be made in the "Transfer Entry Register". At the end of each month a broad-sheet of the classification by consolidating the entries in the 'Transfer Entry Register' shall be prepared and necessary "Deduct" and "Add" entries shall be made in red ink in the "Classified Registers of Income and Expenditure" as the case may be, under the orders of the Finance and Development Officer.
- (b) When it is necessary to adjust the recovery of the part of an advance, or an excess payment, or refund of money wrongly paid or any other similar transaction of receipt/payment, the amount involved shall be entered in the Income/Expenditure Registers, as the case may be, in red ink; the head of account shall be the original head of account. Such entries shall be preceded by the word "Deduct". When the amount is carried to the "Classified Registers of Income and Expenditure", it shall be entered in red ink under the appropriate head of account, and deducted from the daily total.

Note: The procedure except in the case of grants where the unspent balances are to be carried over, will apply to the advances, excess payments, refund of over-charges made during the year of transaction only.

2.11 Statement of accounts:

A statement of Revenue account for the period April to November shall be prepared every year by the AR/DR (Budget) and placed before the Vice-Chancellor through FDO by the first week of January.

As soon as possible after the close of the financial year, the A.R./D.R. (Accounts) shall cause to prepare an annual financial statement showing, in detail, the state of each account which shall be checked and signed by the Resident Audit Officer and the Finance & Development Officer.

2.12 Grants:

(i) General

- (a) Grants-in-aid are the major source of receipt of the University. The grants are usually received from the University Grants Commission, the State Government(s), the Government of India and other agencies. The grants are divided into two categories (i) Recurring and (ii) Non-recurring. Recurring grants are paid for financing the expenditure on pay and allowances and other contingent expenditure like printing, stationery, postage, advertisement, travelling and other working expenses of the University. Non-recurring

grants are received generally for expenditure on acquisition of assets like buildings, books and equipment, and other specified objects.

- (b) Grants received shall be utilized for the purposes for which these are sanctioned and shall be expended within the prescribed time-limit. Diversion of funds for other purpose is not permissible.
- (c) Incurring of expenditure in anticipation of receipt of grant or incurring of expenditure in excess of the sanctioned grant ordinarily is not permissible. Provided that where principle sanction has been received but the actual grant is awaited then expenditure can be incurred subject to the condition of such sanction order out of other funds available with the University with the permission of the Vice-Chancellor. On receipt of grant the amount so utilized shall be replenished back.

(ii) Grants for Sponsored Projects & Schemes:

The following procedure shall be adopted for maintenance of accounts of research projects/ schemes sanctioned by the University Grants Commission, Council of Scientific and Industrial Research, Indian Council of Agricultural Research, Indian Council of Social Sciences Research and other Research and Scientific Organizations etc.

(iii) Grants Register/Ledgers:

- (a) The grant(s) for research projects/schemes sanctioned by external funding agencies shall be entered in the 'Grants Register' (in physical form or through a software, as the case may be), which shall be maintained by the Grants & Planning (G&P) Section of the Accounts Department.
- (b) Full particulars of research projects/schemes viz, the name of the project/scheme, name of organization sanctioning research project/scheme, letter number and date conveying sanction of the research project/scheme, amount of grant sanctioned and the period upto which the grant sanctioned is to be utilized as well as the university receipt number and date vide which the grant has been received shall be noted in the "Grants Register".
- (c) After the close of the year, when the accounts of research projects/schemes have been checked and audited, the balance left over or the amount over-spent shall be carried over to the next financial year.
- (d) The AR/DR Incharge of G&P branch shall ensure the compliance of above.

IV Expenditure Control w.r.t Sponsored Projects & Schemes:

- (a) The G & P Section of the Accounts Dept. shall ensure that the expenditure of a project/scheme does not exceed the sanctioned grant. In case a research project/scheme has more than one head of expenditure then such control shall be exercised for each head of expenditure separately through an Expenditure Control Register or through computer software application.
- (b) Brief particulars of research project/scheme viz, name of research project/scheme, name of the sanctioning authority, amount of grant sanctioned, period upto which the grant is to be utilized and the amount allocated to each head of expenditure shall be noted, in red ink, in the "Expenditure Control Register" or the same shall be captured in the concerned computer software application.
- (c) The bills, received for payment out of such grants shall be entered in the "Expenditure Control Register"/ computer software application. The bills shall be scrutinized, verified and paid after the passing of the same for payment by the competent authority, i.e., i) AR Accounts (w.r.t Sponsored Research Projects/Schemes, the annual audit of which is to be carried out by CAG empanelled professional CA firms in term of circular no. 2286/FDOI dated 31.5.2018) ii) RAO/RSA, for others projects/Schemes.

Each entry of expenditure noted in the “Expenditure Control Register” shall be checked and initialed by the AR Accounts or RSA/RAO or an Officer authorized by them, at the time of admitting payment, to facilitate later on, for issue of utilization certificate.

- (d) The account of each research project/scheme shall be closed with the close of the financial year. A summary of expenditure shall be prepared and noted on the relevant pages assigned to the research schemes/projects.
- (e) The AR/DR Incharge of G&P branch shall ensure the compliance of above.

Note: Since the computerized budget and expenditure module have been implemented by the University, therefore computer generated classified abstracts/ledgers, statement of accounts, grant/expenditure control register shall be admitted as valid report/documents as referred in rule 2.9 to 2.12.

V. ¹ Utilization certificates:

- i) In case of Sponsored Research Projects/Schemes as well as Consultancy Projects, for which the concerned Faculty Member (being Principal Investigator or scheme In-charge) is responsible for the execution and submission of its progress report and utilization to the concerned funding agency, the annual audit of such projects/schemes shall be carried out by the professional CA firms to be appointed from the panel approved by the Comptroller and Auditor General of India, with a condition that the provisions of Panjab University Accounts Manual and General Financial Rules will be strictly followed including the pre-audit of proposals of procurement of goods and services valuing more than ₹5.00 lakh. For other projects and schemes, the audit shall be carried out by the Resident Audit Officer.
- ii) The University receives grants from various funding agencies to carry out specific research Projects/Schemes. There are a few Projects/Schemes for which separate individual bank account have been opened to carry out transactions relating to such Projects/Schemes. For all the remaining Projects/Schemes, two bank accounts have been opened; one account is for Projects/Schemes funded by UGC and another for Projects/Schemes funded by agencies (other than UGC). As per the requirement of the funding agencies, the annual interest earned by the University on the available balances of respective Projects/Schemes is to be reflected in the annual utilization certificate. For the Projects/Scheme where a separate independent bank account has been opened, the total interest earned on such bank account is allocated to the Projects/Schemes. In case of those Projects/Schemes for which of common bank account has been opened, the interest is worked out on the basis of average annual balance available for the specific Projects/Schemes in a given financial year as per the following formula approved by the BOF in its meeting dated 28.11.2017 vide agenda item No. 12:

(i)	Total interest earned during the year on the overall plan balance. (common cash books)	xxx
(ii)	Average consolidated balances* available during the year.	xxx
(iii)	Interest factor per Rupee of avg. balance [interest(i) divided by avg. balance (ii)]	xxx
(iv)	Interest allocated [avg. balance of each project in a given year multiplied by interest factor (iii)]	xxx
*avg, consolidated bal. = Op. Balance +Cl. Balance (cash book and investments) divided by 2, Ignoring the negative balance(s), if any.		

¹ BoF, dated 1.3.2018 (Agenda 6); Syndicate dated 30.3.2018 (Para 5, Sub item 6).

2.13 Accounting of recoveries of over-payments:

Recoveries of overpayments shall be adjusted in the accounts in accordance with the following directions:

Recoveries of overpayments made during the current year shall be adjusted by deduction from the current year's charge under the detailed head previously over-charged as follows: -

- (i) If the recovery is effected by short payment chargeable to the same head from which the over payment was made, no further adjustment shall be made, as the short payment will set off the excess payment.
- (ii) If the recovery is made in cash, the amount shall be taken to the credit of the concerned head of expenditure by transfer entry.
- (iii) If the recovery is affected by total/short payment from a head other than that head from which the excess payment was made:
 - (a) the total payment shall be taken to the credit of the concerned head of expenditure from which the payment was made, by transfer entry; and
 - (b) the amount short paid shall be taken to the credit of the concerned head of expenditure by transfer entry.

2.14 Temporary advances:

Procedure for the drawl of Permanent Advances and Temporary Advances and the maintenance of accounts thereof are detailed in Chapter VII of this Manual.

CHAPTER-III

BUDGET

3.1 Object of budget:

The 'Budget' indicates the estimated receipts and expenditure of the University under different heads in respect of a financial year. The Budget specifies the objects for and the limits upto which expenditure may be legally incurred during the course of a financial year. Its object is to exercise financial control over approved items of income and expenditure. In other words, it is an instrument of financial control.

3.2 Heads of accounts :

- (a) The budget estimates are made up of major heads which are further sub-divided into sub-major heads and minor heads. Further break up of each minor head into detailed/ primary unit may also be made wherever considered necessary. The major, minor and other heads of accounts are so fixed as to facilitate financial control and to make available statistical information required by the University or the University Grants Commission/Governments. The nomenclature of heads of accounts are so chosen as to indicate clearly and briefly the purpose of the expenditure or receipt.

(b) The budget estimates contain

- (i) A budget note or explanatory memorandum at the beginning which should explain salient features of the items provided and the important variations between the budget and the revised estimates of the current year and the budget estimates of the ensuing year. It will consist of :

- (a) The review of the fiscal administration of the past year.
- (b) The financial position of the current year.
- (c) The budget estimates of the ensuing year under each head of account shall be dealt with separately and the proposals for new expenditure should be explained clearly and separately in the Schedule of New and Additional Demands. The budget estimates as a whole must be analyzed to find out first the extra expenditure over the current year and striking increases should be examined and explained.

The explanatory memorandum should also indicate the actual physical achievement as compared to the expenditure actually incurred and proposed. It should also indicate the physical achievement anticipated next year for which the provision is proposed.

- (ii) Budget notes appended to the budget should explain briefly such items as are new, how the various provisions in the budget are arrived at and the details of non-recurring items of expenditure.
- (iii) An appendix showing the aggregate amount provided on account of pay and allowances in respect of posts according to their categories under different major heads of accounts.
- (iv) The budget estimates will contain separate columns for :-
 - (a) Heads of Account including their sub-heads.
 - (b) Actuals for the previous year.
 - (c) Estimates for the current year.
 - (d) Revised estimates for the current year.
 - (e) Budget estimates for the ensuing year.

- Note:**
- 1. Any supplementary grants/budget provision sanctioned during the course of the year will be included in the revised estimates for that financial year.
 - 2. Review of income & expenditure on the basis of actuals up to 30th November every year shall be made in December/January and the results there-of placed before the Vice-Chancellor.

3. The expenditure against the New & Special Demands approved in the budget shall be shown under respective head in revised estimates of that year.
4. The allocation of general plan grants shall be approved by the Vice-Chancellor.
- (v) The details of progressive expenditure, grants received etc. will be briefly included in the case of continuing schemes.

3.3 Budget calendar:

- (a) The Vice-Chancellor shall approve a calendar for the budget indicating the dates by which the various steps leading to the finalization of the budget estimates of the University are to be cleared. The following are the stages to be crossed before the budget estimates are approved by the Senate: -
 - (i) Issue of budget circular to Head of Departments requesting them to forward their budget proposals for the ensuing year by a set date.
 - (ii) Receipt of budget proposals from Departments.
 - (iii) Preliminary examination by the Finance & Development Officer in consultation with the Registrar of the budgetary proposals before discussion with the Vice-Chancellor regarding the overall funds position and the over-all constraint within which the budget has to be drawn.
 - (iv) If considered necessary by the Vice-Chancellor, budget proposals can be reviewed with the concerned department either through sub-committees or through nominated person(s) for such purpose before framing recommendations for consideration of the Board of Finance.
 - (v) Formulation of the budget estimates of the University under the overall guidance and directions of the Vice-Chancellor also drawing up revised estimates for the current year.
 - (vi) Submission of budget proposals and revised estimates to the Board of Finance.
 - (vii) The revised estimates of the current year as also the budget proposals for the ensuing year as recommended by the Board of Finance to be placed before the Syndicate.
 - (viii) The estimates referred to at (vii) above to be placed before the Senate on or before the 31st March.
- (b) In the budget circular, attention of the Heads of Departments shall be specially drawn to:-
 - (i) The need for the Department to review their activities with a view to utilize optimally the budget that becomes available.
 - (ii) The requirements of the emerging research projects within the department.
 - (iii) A critical examination of some of the older areas which may call for reduced inputs/outlays.
 - (iv) The newer areas/activities contemplated during the current/next year.
- (c) Alongwith the preparation of the budget estimates for the ensuing year, the revised estimates for the current year shall also be prepared. In principle, the operation of the current year's budget shall be regulated in such a way that expenditure is met within the sanctioned budgetary provisions. Some-times, in the exigencies of work, it becomes necessary to revise the provisions already made or the Syndicate sanctions expenditure on specific needs arising after the budget for the year is sanctioned. The revised estimates will take into account the actual receipts/expenditure to the end of November and the anticipated receipts/expenditure for the remaining part of the year. For this purpose, the progressive receipts/expenditure to the end of November would be provided by the Accounts Branch to the Departments concerned as also the Budget Section. The estimated

receipts/expenditure for the remaining part of the year would take into account the liabilities incurred and other relevant factors. The preparation of revised estimates is the proper procedure to obtain supplementary appropriation. These estimates shall be prepared with care so that these closely approximate to the actuals and serve to indicate alike the closing balance of the year.

- (d) The departments of the university shall take care to observe the dates fixed for the submission of budget estimates, as delay on the part of any office causes dislocation of the budget programme. They will take up the work early and proceed to prepare the estimates bearing in mind the instructions contained in the succeeding paragraphs.

3.4 Estimates for receipts :

- (a) The guiding factors in the preparation of estimates of receipts are the actuals of the last two years and the revised estimates of the current year. The revised estimates are forecast, as accurate as possible to make at the time, of what the actual receipts of the year will be, and the most important guide to their preparation will, therefore, ordinarily be found in the actual receipts of eight months upto November of the current year as also other charges that may have been prescribed during the year.
- (b) In the case of maintenance and development budgets, the receipts mainly comprise of grant-in-aid from the University Grants Commission/sharing Governments. Funds for development grants are made available by the University Grants Commission according to the phased programme of the Plan and/or individual development/ Projects/Schemes approved by it. In the case of maintenance grant, the approved grant is communicated by the Central Govt. to the sharing Governments in the month of April-May every year. This takes into account the grant fixed for the previous year and normal increases due to increments in pay of staff and rise in the cost of maintenance of the other services of the University.
- (c) The estimates for receipts from students as fees etc. would be prepared by the Student Section, on the basis of the anticipated number of students during the ensuing year. In the case of receipts from land and buildings, the estimates of receipts will be furnished by the Accounts Branch. Similarly, the estimates for other heads of income will be prepared by the Accounts Branch. These estimates would be finalized by the Budget Section with reference to last year's actuals and other relevant factors affecting the receipts.
- (d) In the case of earmarked (special) funds, the estimates for receipts will be prepared by the Sections dealing with these funds and forwarded to the Budget Section.

3.5 Estimates for expenditure:

- (a) Estimates for expenditure under the various heads will be prepared by the departments concerned. In the case of administrative office of the University, the estimates will be prepared by the Budget Section. New items of expenditure for maintenance grant will be compiled separately for approval of the Board of Finance before inclusion in the Budget. The estimates will be supported by schedules of establishment and details of scheme-wise expenditure, where necessary.
- (b) In the case of earmarked (special) funds, the estimates of expenditure shall be prepared by the Sections dealing with these funds.
- (c) Proposals for creation of new posts should be accompanied by full details of the existing strength of the relevant section or unit and circumstances justifying the creation of new posts on the basis of prescribed norms as applicable.
- (d) Framing of budget estimates should not be taken as an occasion for making proposals for changes in the scales of pay and allowances of posts. Such proposals shall be submitted

separately when the occasion arises for the consideration of the University authorities and only on their final acceptance, the provision should be made in the Budget.

- (e) Proposals involving 'New Expenditure' will not ordinarily be considered unless exceptional circumstances exist or where the expenditure on the Scheme is 'inescapable' and there is a strong justification to incur the expenditure. The order of preference in selection of works and schemes should be:
 - (i) Development and other expenditure for which grant from the University Grants Commission or Government is forthcoming and there will be no financial burden on the university funds.
 - (ii) Development and other expenditure which is productive and can be balanced by fees etc. thereof.
 - (iii) Other development expenditure.
 - (iv) All expenditure considered to be extremely of low priority by the above standards should either be terminated or postponed.
- (f) Every proposal for new expenditure or fresh charge should be accompanied by a statement of new items of expenditure or fresh charge in the prescribed form. The Department should, in each case, indicate the portions of the new items which are non-recurrent, terminable recurrent (i.e. items not involving permanent but only temporary additions to the expenditure) or permanent non-recurrent. The financial burden on the university funds after the grant from the University Grants Commission or Government ceases should specially be brought out.
- (g) In the case of a proposal for increase in staff or revision of pay, full details should be given with regard to the number of persons already working, rates of pay and allowances for the posts, period upto which the posts are needed and whether the posts are needed on temporary basis or on permanent basis. The immediate financial impact in the current year should be indicated by working actual cost to be supported by a statement which should also specify the details of the existing establishment and its cost. A separate statement should be given showing the expenditure involved on average cost basis, if the scheme is going to be continuing one. The financial effect of the proposals, both in the budget year in which it is proposed to give effect to them and in subsequent years, should be clearly brought out. A careful estimate should be made of the whole cost involved after taking into account the full implications of the proposals. The estimate should also provide for other allowances which are recurring items and contingencies supplies and services which are non-recurring items.
- (h) In estimating the cost of the schemes in the budget year, it should be carefully considered when the scheme is likely to be implemented and a provision should be made. It may also be stated whether the scheme has received the required administrative approval of the competent authority. Where a new scheme is planned to be taken up in the financial year, which has been accepted in principle and for which necessary details for budget provision are not available, provision will be limited to the requirements for preliminary expenses and for such initial outlay as for example, on collection of material, requirement of skeleton staff etc.
- (i) Due allowance should be made for the settlement of preliminaries involving delays e.g. selection of personnel, renting or constructing building etc. in working out the cost in the first year. Where this is not possible, a lump sum outlay for the savings should be provided.
- (j) If the scheme involves the construction of buildings or other works, the cost of such works should be indicated.

-
- (k) (i) In the case of building program a list showing the major works proposed to be executed during the year should form part of the budget. Provision for special repairs for buildings shall be indicated separately with full justification and estimates.
- (ii) The total cost of each scheme, the amount already spent and the balance required for future years should be clearly shown. If any building in existence is to be vacated, it should be stated how it is proposed to utilize the building so vacated.
- (iii) Provision should be made only for works of which the preliminaries such as the acquisition of site, preparation of detailed plans and estimates etc. have either been settled or are likely to be settled before the close of the year.
- (l) The following instructions should be carefully observed in the preparation of the detailed estimates:
- (i) The aim should be to achieve as close an approximation to the actuals as possible. The norm for the provision to be made will depend on the nature of the items of expenditure. In the case of fixed charges or new schemes, acquisition of new assets, the provision shall be based on the estimated requirements as per existing rates and standards. In regard to fluctuating items, the provision may be based on the average of the last three years together with information and other relevant material with the department.
- (ii) As the university budget is based on cash basis, the estimates should be prepared on the basis of what is expected to be actually received or paid (under proper sanction) during the ensuing year including arrears of previous years and not only for the demand or the liability falling due during the year. In no case should merely the net receipts or net charge be entered instead of the gross transaction in full.
- (iii) It is incorrect budgeting to omit or postpone charges that are inevitable and it is worse to provide for receipts and expenditure that are not definitely expected.
- (iv) No item of expenditure not covered by sanction, either general or specific, should be provided for. If any provision be considered necessary for an unsanctioned item, it should be included in a separate statement (New expenditure) and on no account the expenditure connected therewith should be included in the regular expenditure. The item "New Expenditure" applies not only to expenditure on all new services the provision for which has not been previously included in the sanctioned grant but also to new items like these involved in additions to extensions of an existing service, commitment or facility e.g. provisions for new buildings, new roads, additions to existing establishments, grants-in-aid and similar items of expenditure, including those the sanction for which expires with the close of the financial year and which are to continue during the next financial year.
- (v) In framing estimates for sanctioned establishment whether permanent or temporary the full amount of pay including increments which are likely to be drawn by the staff on duty during the year should be provided for and suitable provision also made for leave salary, both of officers and establishment, on the basis of past actuals, regard being given to any known factor which may effect the past actuals. Provision for those who are on deputation or otherwise absent and unlikely to return to the university strength within the period of the budget should be excluded.
- (vi) No provision should be made for posts which have been decided to leave unfilled. If, however, it is desired to revive any of these posts, previous consent of the Vice-Chancellor should be obtained before including any provision in the estimates on this account.

-
- (vii) For fluctuating charges such as laboratory expenses, travelling allowances, contingent charges, official postage and the like, a brief explanation of any abnormal variation shall be given.
 - (viii) The estimates of income and expenditure shall be based upon a comparison of the actual of the past two years with such modifications as may be necessary in view of the probable increases or increases arising out of the special factors likely to operate during the next year.
 - (ix) Each department must estimate for all the receipts and charges with which it deals finally.
 - (x) No lump-sum provision should be made in the budget, except under definite orders.
 - (xi) No sum shall be shown as a grant from the Government, unless intimation of the probability of such a grant being sanctioned has been received.
 - (xii) Fixed charges are not to be taken as fixed charges for all times. These must be carefully reviewed, especially expenditure on supplies and services, and contingencies; the time of preparation of the budget is the most convenient time for suggesting economies. Fixed establishments are also not irrevocably fixed and should be brought under formal review of Heads of the Department from time to time.
 - (xiii) Estimating authorities should explain clearly material variations between the revised estimates of the current year and the budget estimates of the coming year. Any supplementary or additional grants sanctioned after the passing of the budget for the current year should be indicated, quoting authority.
 - (xiv) In the case of expenditure which is met partly by government and partly by the university or partly or wholly out of endowments, explanatory memorandum should specify the estimates classified according to the source or sources from which the expenditure is proposed to be met.
 - (xv) The requests for making provision for capital works should invariably indicate in case of each work, the total amount sanctioned, the year of commencement of work, the target date fixed for its completion, the total expenditure incurred to the end of the previous year, amount provided in current years Budget, the amount required for the next year and the balance to be asked for in future years and anticipated date of completion of work.
 - (xvi) The statement of 'New Items' should clearly show separately :
 - (a) Schemes which have already been sanctioned subject to provision of funds in the coming year; and
 - (b) Schemes which are yet to be examined.The estimates under this head should contain full explanations with all details and a statement of the cost (recurring and non-recurring) that will be incurred both in the budget year and later years. In the case of recurring expenditure, the estimated cost in the budget year and the ultimate recurring cost should be given. In the case of non-recurring expenditure which will be spread over a number of years, the expenditure in each year should be given.
 - (xvii) The budget estimates under detailed heads should be rounded to nearest hundred rupees. Ordinarily, provisions amounting to Rs. 50 and above should be rounded to rupees hundred and those below Rs. 50 should be omitted.
 - (xviii) The sub-heads of accounts should not be unnecessary multiplied.

- (m) The estimates should on no account be mechanically framed by merely repeating on the basis of past actuals. In framing the budget estimates, the estimating authorities should exercise the utmost foresight. An exhortation to show foresight is not an invitation to provide for additional items of expenditure, without justification. While provision should be, made for all items of expenditure that can be foreseen, it is essential that the amount of provision should be restricted to the absolute minimum necessity. The Heads of Departments should see that the rules for the preparation and submission of budget estimates are followed strictly and they should devote their personal attention to the preparation of budget estimates.

3.6 Preparation of budget :

The Finance and Development Officer shall cause to be sent to each Head of Department/Institution, blank budget Proforma relating to his Department, for suggesting revised provision for the current financial year and proposed provision for the next financial year, in respect of ordinary expenditure by a specified date. After the required suggestions have been received from all Heads of Departments/Institutions these shall be processed by the Budget Section of the Accounts Branch and the budget Proform completed with reference to the actuals of the previous two years, actuals of eight months of the current year. These shall then be examined by the Finance and Development Officer who will hold preliminary discussions with the Registrar in the first instance before the matter is referred to the Vice-Chancellor regarding the over-all funds position and the over-all constraints under which the budget has to be drawn up. The Vice-Chancellor may if considered necessary, issue instructions for consideration of budget proposals with the Departments & Officers concerned either through Sub-committees or may nominate some person(s) for such purpose before framing his recommendation for consideration of the Board of Finance.

The budget estimates of the University shall be formulated under the over-all guidance and directions of the Vice-Chancellor.

3.7 Passing of budget by the Board of Finance:

On a date fixed by the Vice-Chancellor, the Board of Finance shall meet to consider the budget estimates and revised estimates as recommended by the Vice-Chancellor. After the budget estimates have been considered in all respects, the Board of Finance shall make its recommendations in the form of a resolution, incorporating its recommendations in respect of new and additional expenditure as also any suggestion for augmenting the resources of the University to cover anticipated deficit, if any, in the budget. Similar recommendations shall be made with regard to the revised estimates of the current year.

3.8 Passing of budget by the Syndicate & Senate:

The budget estimates as recommended by the Board of Finance and approved by the Syndicate shall finally be submitted for approval of the Senate not later than 31st March each year; the budget shall be finally approved with such modifications as the Senate may deem necessary. The budget estimates as finally emerged from the Senate will be treated as a sanctioned budget for the next financial year. The Senate shall also approve the revised estimates for the current year as recommended by the Syndicate.

3.9 Communication of demands sanctioned by the Senate:

- (a) As soon as the budget estimates are finally passed by the Senate, the sanctioned grants shall be communicated to the respective Heads of Departments/Institutions by forwarding relevant extracts from the budget estimates relating to them. Any expenditure beyond their powers of sanction shall require the approval of the Vice-Chancellor.

- (b) A grant is intended to cover all the charges, including the liabilities of past years, to be paid during a financial year or to be adjusted in the accounts of that year. It is operative until the close of that year and any unspent balance shall lapse and shall not be available for utilization in the following year.

3.10 Control over expenditure

- (a) The Head of Department/Institution is responsible for watching expenditure incurred against the provision communicated to him under Rule 3.9. For this purpose he shall maintain “Budget Control Register” wherein the appropriation communicated to him for each unit shall be noted in red ink at the top. A page or a set of pages shall be assigned to each major head under his control and the detailed heads provided under them. Every item of claim shall be brought to account in this register as soon as a bill under a detailed head is presented by him to the Accounts Branch for payment. At the end of each month, totals of each head shall be struck and the balance of allotment brought forward to the accounts of the next month. The progressive figures of expenditure shall also be tallied with the figures of expenditure as exhibited in the accounts books of the Accounts Branch as indicated in Rule 3.9.
- (b) When a bill is drawn for payment against the appropriation, complete classification shall be noted on the bill which is presented to the Accounts Branch.
- (c) The Controlling Officer shall maintain a progressive record of outstanding liabilities in the “Budget Control Register”.
- (d)
 - (i) The Finance and Development Officer shall inform the Head of the Department/Institution concerned immediately on the first appearance of any excessive proportionate outlay, particularly in respect of recurring items of expenditure under any grant or primary unit of appropriation thereof. It shall be clearly understood, however that the authority administering a grant and not the Finance and Development Officer is responsible for the control of expenditure against the grant.
 - (ii) All bills which cannot be accommodated within the sanctioned allotments shall be returned un passed by the Accounts Branch and it shall be the duty of the concerned Department/Institution to take steps to obtain additional provision.
- (e) If the allotment against any head is increased or reduced by reappropriation or supplementary demand by the competent authority during the course of the year, the resultant figure shall be corrected by plus or minus entry in red ink.
- (f) The Accounts Branch shall maintain a ‘Budget Control Register’ as referred to in Sub-Rule (a) above, for each head of account to watch the flow of expenditure. In this register the amount of each cheque issued with voucher number shall be entered and progressive totals worked out. After an appropriation under any head is exhausted, the Accounts Branch shall not pay the bill, unless additional appropriation has been provided with the approval of the competent authority, during the course of the year.
- (g) Quarterly reconciliation of departmental figures recorded by the Heads of Departments/Institutions in the “Budget Control Register” shall be made with the figures booked in the Accounts Branch personally by the Clerk of the Department/Institution concerned and the discrepancies reconciled and settled promptly.
- (h)
 - (i) At a primary level, budgetary control, in general, co-exists with the operation on the budgetary provisions in as much as at each point at which any expenditure from any budget provision is either incurred or planned; an element of budgetary control also operates by seeing that –

- (a) there is need for that expenditure and its quantum is commensurate with the need;
- (b) such expenditure is incurred by following approved expenditure procedures and adopting any norms laid down;
- (c) approval of the authority or the person empowered to sanction expenditure is sought; and
- (d) the transaction is brought into the relevant books of accounts immediately thereafter.
- (ii) The mere fact that certain expenditure or class of expenditure has been provided for in the sanctioned budget estimates or can be met from the anticipated or actual savings under any head, is no authority for any officer to incur expenditure without obtaining the sanction of the competent authority, in advance where necessary.
- (iii) Other control points in the over-all mechanism for budget control are :
 - (a) Periodical/Quarterly statements of accounts are prepared by the Finance and Development Officer.
 - (b) Monthly reviews by the Finance and Development Officer and the reports thereon through the Registrar to the Vice-Chancellor high-lighting the specific points requiring the latter's attention/orders.
 - (c) Quarterly review of income and expenditure statements and cash flow projections, by the Board of Finance;
 - (d) Over-all review of budget operations by the Board of Finance/Syndicate/Senate.

3.11 Powers to sanction re-appropriation and supplementary additional or excess grants :

- (i) 'The Syndicate authorized the Vice-Chancellor to sanction the enhancement of provision maximum by Rs. 2.00 lacs under any budget head, which shall be got noted from the Board of Finance.
- (ii) 'The Board of Finance duly ratified by the Syndicate authorized the Vice-Chancellor to allow re-appropriation from one budget head to another within the overall approved budget allocation.
- (iii) 'The Board of Finance duly ratified by the Syndicate/Senate, authorized the Vice-Chancellor to sanction an amount up to Rs. 5.00 lac for each item for the purposes as per the approved guidelines of the funds. The allocation for more than Rs. 5.00 lac be accorded by the Syndicate as per the approved guidelines of each fund:

3.12 Surrender of Savings:

- (a) A department may find in the course of year that the expenditure under some sub-heads is likely to be less than the provision in the budget. The saving may be due to one or more of the following courses:
 - (i) Postponement of expenditure;
 - (ii) Real savings due to economy; and
 - (iii) Normal savings due to either:

¹ B.O.F. Item No.17 dated 27.07.2011

² B.O.F. Item No. 4 & 5 dt 14.10.2022 ; Syndicate para 2 dated 7.11.2022

³ B.O.F Item No.8 dt. 27.7.2011

- (a) original over-estimating, or
- (b) the usual administrative causes e.g. casualties etc.
- (b) Saving due to cause (i) shall in no circumstances be used for re-appropriation to meet “new items” of expenditure without competent sanction in advance. Unless savings due to cause (ii) have been made deliberately to provide for an unforeseen emergency, these shall not ordinarily be utilized in the course of the year for “new items” of expenditure as it is desirable that all such “new items” should be considered together at the time of preparation of the budget. Savings due to cause (iii) may be utilized by re-appropriation with the sanction of the competent authority.
- (c) All anticipated savings shall be surrendered immediately these are foreseen without waiting till the end of the year, unless these are required to meet excesses under some other unit or units which are definitely foreseen at the time. No savings should be held in reserve for possible future excesses.

3.13 Expenditure not to be incurred in excess or budget allotment:

- (a) No expenditure outside or in excess of the sanctioned budget allotments which cannot be met by re-appropriation, shall be incurred by the university except after obtaining a supplementary grant with the approval of the Board of Finance.
- (b) The Head of the Department will be personally responsible for any excess over the budget grants.

3.14 Inevitable payments:

No expenditure outside or in excess of the sanctioned budget allotments for the year shall be incurred without the prior sanction of the authority competent to give such sanction. Similarly, absence of budget provision or inadequacy of funds should not be given a justification for postponement of payment for the services already rendered. The adequacy of the budget provision should be taken into consideration before incurring any liability. It is no economy to postpone inevitable payments in respect of services already rendered and it is very important to ascertain, liquidate and record payments of all actual obligations at the earliest possible date.

3.15 Periodical quarterly statements:

- (a) It is desirable that the actual rate of expenditure is compared with the pro-rata figures to maintain an even flow of expenditure to the extent possible all through the budget year. Further, a close watch on expenditure shall help in properly monitoring expenditure and getting alerted in advance of the possibilities of the expenditure exceeding the provision made, so that remedial action by way of re-appropriations/revised provisions could be taken in time.
 - (b) **Rush of expenditure:**
It is contrary to the interests of the University, that money should be spent hastily or in an ill-considered manner merely because it is available or that the lapse of a grant could be avoided. Grants that cannot be profitably utilized shall be surrendered. The existence of likely savings shall not be seized as an opportunity for introducing fresh items of expenditure which might wait till next year. A rush of expenditure particularly in the closing months of the year shall be avoided.
 - (c) **Periodical review:**
The Finance and Development Officer shall review the progress of expenditure on the basis of actuals of first 6 months (April-September) and report to the Vice-Chancellor on the general trend of expenditure in the months of October, December and February and bring to his notice any specific points needing his attention and orders. The inflow of receipts shall also be reviewed at that time, as also the position of cash balances viz-a-viz the outflow of cash through payments.
-

CHAPTER-IV

RECEIPTS

4.1¹ (a) Procedure for receipt of money

- (i) In respect of all deposits whether in the form of cash at Panjab University/SBI/Post Office Cash Counters or Demand Draft/direct credit to Panjab University bank account, a computerized receipt voucher shall be generated with auto generated serial number. The payee's receipt/acknowledgement shall also be generated through accounting software carrying corresponding auto generated receipt voucher number. The payee's receipt/ acknowledgement against draft shall always be subject to actual realization of the amount by P.U. The receipt voucher shall be broadly of four types namely:
- Cash Receipt
 - Draft Receipt
 - Online Receipts (including RTGS/ NEFT etc.)
 - Outstation Challan Receipts

For each type of 'receipt voucher' separate series of serial numbers shall be generated automatically with suffix 'type of receipt voucher' e.g. 1. Cash Receipt, 2. Draft Receipt etc.

- (ii) Each receipt voucher shall be duly signed and stamped by the concerned dealing official.
- (iii) At the day end, an income report shall be generated (hereinafter called daily income report) incorporating therein receipt voucher wise detail of the income of the day. Such report shall be reconciled with the total of receipt vouchers by the concerned Superintendant in charge of the Income Section and in token of such checking the concerned Supdt. shall sign such daily income report.
- (iv) On monthly basis all such day wise income statements, duly authenticated by concerned Supdt. shall be kept in the hardbound files and shall remain in the custody of Superintendant (Income Section), which shall serve the purpose of income register for record and audit purposes.
- (v) On monthly basis the total of the day wise income statement shall be reconciled with the cashbook under the supervision of concerned Superintendant.

(b) Procedure regarding cash deposit at SBI/Post Office Counter (hereafter referred as external fee counters) and University Fee Counter

- (i) For all deposits at fee counters, a receipt /acknowledgement shall be issued to the concerned student/depositor by the respective fee counters.
- (ii) The external fee counters shall supply a consolidated statement (on daily basis) for each deposit showing therein the particulars of the concerned student/depositor, date, amount, receipt No. and fee code. Such statement must be duly stamped and signed by the authorized signatory of external fee counters on each page of the statement and accordingly such statement shall be considered as authentic document for all purposes.

¹ Syndicate Para 117-R(XIX) dated 1/15/28/29 May,2016 and Para 27 dated 16.10.2019 read with circular no FC/19/14232 dated 5.12.2019

- (iii) At the close of the day, the official responsible for collection of fee shall reconcile the cash collection of the day with the record of computer generated 'Receipt Vouchers'/manual receipts, as the case may be, and deposit the amount so collected in the bank account of the university, on the same day or next working day against deposit memos/Challans. Similarly, the cash collected by external fee counters shall be credited to the respective bank accounts of the Panjab University (through bank transfer) on the same day or the next working day. The bank deposit memos/challans in support of submission of drafts or deposit of cash for credit of sums to the University Accounts shall be numbered and kept in guard files.
 - (iv) The concerned dealing officials of income section shall verify and confirm the due credit to Panjab University's bank accounts as per the daily collection statement supplied by the respective external fee counters.
 - (v) In no case duplicate receipt/acknowledgement shall be issued by the Income Section, P.U. cash counter or external fee counters to any student/depositor. In case of necessity, a certificate shall be issued giving the name of depositor, amount received, receipt number and date and the purpose of deposit.
 - (vi) The concerned student/deposit or must use/claim the fee deposited at P.U. cash counter/external fee counters within a period of one month from the date of deposit. Meaning thereby the validity of a receipt issued by any fee counters shall be one month from the date of issue and after the expiry of such period no claim/use of such fee receipt shall be allowed. (The validity period of one month of the receipt as issued by the respective counters shall be invariably recorded on the acknowledgement itself).
- (c) Receipt of money by drafts
(including Foreign Currency drafts)**
- (i) The bank drafts received in the accounts department or concerned Teaching departments, etc. shall be treated as cash and dealt with accordingly. The bank drafts received by the concerned branches shall be entered in the register of Bank Drafts and sent to the Banking/Draft Cell of the Accounts Department. The Banking/Draft Cell after processing it as per Rule 4.1(a) shall deposit the same in the Bank against a properly numbered bank deposit memos/Challans for credit to relevant bank account of the University. The bank deposit memos/challans in support of submission of drafts or deposit of cash for credit of sums to the University Accounts shall be numbered and kept in guard files.
 - (ii) The defective/dishonored bank drafts (if any) shall be returned to the concerned Department/branch for returning the same to the concerned candidate and a remarks of the cancellation of the receipt voucher be recorded against the original entry in the Day wise Income statement.
- (d) Foreign Currency:-**
- (i) The money received by means of foreign currency from the students seeking admission in teaching departments of Panjab University under Foreign National/NRI category should be deposited in the concerned department. The concerned department shall submit the Foreign Currency along with particulars of the student to the Income Section.

- (ii) The Income Section shall create a receipt voucher and will pass on the foreign currency to the Banking/Draft Cell for realization of amount.
 - (iii) The Banking/Draft Cell will deposit the Foreign Currency against a deposit memos/Challans in Bank for credit to University account.
 - (iv) The Foreign Currency received from various quarters) other than fee of students shall be submitted in Income Section by the concerned Department. The Income Section after generating a Receipt voucher shall submit the same to the bank for realization to P.U. Account.
 - (v) The bank deposit memos/Challans in support of submission of drafts or deposit of cash for credit of sums to the University Accounts shall be numbered and kept in guard files.
- (e) In case of necessity, a certificate shall be issued giving the name of depositor, amount received, receipt number and date and the purpose of deposit.

4.2² Online credits :

(a) Through RTGS/NEFT:

Whenever an individual or institute transfers any amount to P.U Account through RTGS/NEFT against a valid claim of University, the concerned bank issues an advice/receipt to such individual or institute in acknowledgement of transfer of funds to the University account. All such advice/receipts issued by the banks shall be treated in the similar manner as of a draft for the purpose of issue of receipts. The concerned dept./branch of P.U. on receipt of such advice, shall forward it to the Income Cell for necessary action. The Income Cell after verifying the actual credit from the bank shall generate a receipt voucher wherein the particulars as well as date of credit in the University's Account (through RTGS/NEFT) shall be mentioned and issue a payee's receipt/ acknowledgement.

(b) Through Power Jyoti/I-collect/Internet Banking:

The University has opened separate accounts for collection of different kind of fees through the above schemes. In all such cases, the concerned students deposit the fees in relevant bank accounts and inform the concerned University department for record. In all such cases, on regular intervals, the Income Section in coordination with Budget Section shall transfer the amount lying in those accounts to the University's Account. As and when, such amount is transferred to the main account, the Income Section shall generate receipt voucher by following procedure as mentioned in 4.1(a) *ibid*. It must be ensured that no amount is left in such accounts at the close of the financial year.

4.3³ Dishonored Bank Drafts/Foreign Currency:

Whenever any bank draft, or other documents for which a receipt has been issued, is dishonored by the bank, the official responsible for bank reconciliation and the Superintendent (Income) shall note it in the 'Register of Dishonored Bank Drafts' and shall watch its disposal. At the same time, the Superintendent (Income) shall see that its amount is not considered for adjustment and in case it has been done the adjustment made shall be cancelled and the benefit

² Syndicate Para 117-R(XIX) dated 1/15/28/29 May,2016 and Para 27 dated 16.10.2019 read with circular no FC/19/14232 dated 5.12.2019

³ Syndicate Para 117-R(XIX) dated 1/15/28/29 May,2016 and Para 27 dated 16.10.2019 read with circular no FC/19/14232 dated 5.12.2019

due to the depositor be with-held. Should it be necessary to cancel the receipt voucher/receipt the payer shall be informed; the cancellation shall be done under the signatures of the Superintendent and the Assistant Registrar (Accounts). The amount involved shall be reduced from the monthly total of the 'Income Statement and a note of cancellation of the receipt voucher/receipt be recorded against the original entry in the Income Statement (with Red Ink) of the day concerned.

Note for Clauses 4.4 and 4.5

Till the time the system of recording of computerized receipt voucher with auto generated serial numbers is not implemented, the physical receipt books and Income Register shall be used and maintained as per the procedure enumerated under succeeding paras 4.5 and 4.6

After the implementation of computerized recording of 'receipt voucher' with auto generated serial number, the procedure as per Rule 4.1 *ibid* shall be followed.

4.4⁴ Custody of receipt book:

- (a) Blank receipt books shall remain in the custody of Superintendent (Income Section) who shall maintain a 'Register of Receipt Books'.
- (b) The receipt book shall be machine numbered. A receipt shall have a book number and also a serial number. As soon as receipt books are received from the University Press, the number of receipts in each receipt book shall be examined and counted by the Superintendent (Income Section). He shall record a count certificate, as under, on the back of the last receipt of each receipt book "Certified that I have counted the receipts of the receipt book and it contains..... receipts from Serial No.....to.....in duplicate." Superintendent Income Section
- (c) The total number of receipt books received with distinctive serial numbers of the receipts contained therein shall be entered on the receipt side of the "Register of Receipt Books". The receipt books shall be issued to the University Cashier/Dealing Officials according to his requirement, on indent or requisition. An entry shall be made on the issue side of the register and the acknowledgement of the cashier's nominee obtained. The receipts shall be stamped with the university stamp at the time of issue.
- (d) The Cashier/Dealing official shall independently maintain a proper record of the receipt books received from the Accounts Branch and shall be personally responsible for the proper use and accounting of the receipt books obtained and used by his staff till these are finally returned to the Accounts Branch. (e) On receipt of used 'Receipt Books' in the Accounts Branch, these shall be checked and verified if the number of carbon copies of receipts in each Receipt book is correct and whether the amounts realized and noted therein have been accounted for in the Income Register. A certificate to this effect shall be recorded by the Superintendent at the back of the last receipt of each receipt book. A note of return of used 'Receipt Books' shall be recorded against the relevant entry in the 'Register of Receipt Books' before these are passed on to the Records Section for safe custody. (f) Actual physical verification of the stock of receipt books shall be carried out twice a year (last week of September and March) and invariably when a fresh stock of receipt books is received, by an Officer nominated by the Finance and Development Officer. A certificate of physical verification shall be recorded in the 'Register of Receipt Books' under the

⁴ Syndicate Para 117-R(XIX) dated 1/15/28/29 May,2016 and Para 27 dated 16.10.2019 read with circular no FC/19/14232 dated 5.12.2019

signatures of the Officer conducting the verification. The result of physical verification shall be reported to the Finance and Development Officer.

4.5⁵ Income register :

- (i) The Accounts Branch shall maintain an Income Register on the prescribed form, in which all moneys received by the Cashier/Bank on behalf of the University shall be taken into account. For this purpose, the Cashier/Dealing Official shall every day make available to the Accounts Branch, the counterfoils of the receipts issued by him on the previous day. The amount received in the university office shall be entered in the Income Register on the day of receipt. The amount received by the University Colleges or other institutions shall be entered in the Income Register as soon as an intimation thereof is received.
- (ii) On receipt of a Challan from the university colleges/institutions in the Accounts Branch, these shall be accounted for in the Income Register after assigning number with prefix "CH" (Challan). The Challan received shall be filed in a guard file.
- (iii) The Income Register shall be totaled and signed by the Superintendent (Accounts). It shall be reviewed by the Assistant Registrar (Accounts) and signed at the end of the month.
- (iv) At the time of verifying the receipt of admission fee or a part thereof, the roll number of the candidate and the name of examination in abbreviated form shall be written against the relevant receipt in the Income Register. In case of Demand and Collection Register, the word "DSC" and page number of the register and name of the branch in abbreviated form shall be written. For verification of fee of certificates etc. the serial number of application, register number and name of the Branch in abbreviated form shall be written against the relevant receipt in the income register.

4.7 Inter-departmental adjustments :

- (i) Inter-departmental adjustments shall be made in the following circumstances. In other cases, a service department shall not make charges against another department for services or supplies which fall within the duties and functions, for which the former department has been constituted.
 - (a) When the stores purchased annually are distributed to various departments/offices/units/projects concerned.
 - (b) When the cost of a joint scheme/project initially debited against one department is distributed subsequently to the departments concerned.
 - (c) When an auxiliary department like University Press renders service to other departments and the account of the output has to be kept to show its working result.

Note : When payment is required to be made by one department of the university to another, such payment may, if the case so requires or otherwise deemed necessary, include adequate charges for supervision or other indirect expenditure connected with the service or supply for which payment is made.
- (ii) Monetary transactions between two departments of the university shall be effected only by book adjustment and not in cash. The following procedure shall be followed :-

⁵ Syndicate Para 117-R(XIX) dated 1/15/28/29 May, 2016 and Para 27 dated 16.10.2019 read with circular no FC/19/14232 dated 5.12.2019

- (a) The supplying department shall prepare a bill in quadruplicate for the services rendered or supplies made and send three copies thereof to the indenting department.
- (b) The indenting department shall check the bill. It shall return two copies of the bill to the supplying Department after endorsing the following remarks duly signed by the competent authority :-"Debit for.....accepted. The requisite provision exists in the budget and the amount may be adjusted under the head.....in the account of the year....."
- (c) The supplying department shall retain one copy of the certified bill and forward the second copy of the certified bill to the Accounts Branch for effecting adjustment.

Note: It will facilitate matters and save clerical labour if all such bills are collected by the departments and sent to the Accounts Branch once every month for adjustment.

- (d) On receipt of request for adjustment, the Accounts Branch shall apply the same check as is applied in the case of payment of a bill for services rendered or supplies made by an outside agency. It shall adjust the amount and forward the accepted bill alongwith detail of adjustment, to the Resident Audit Officer. The Resident Audit Officer shall check the stock entry in the recipient's book and if the bill is found to be in order, shall pass it for adjustment.
 - (e) (i) The supplying department shall maintain a Ledger. It shall record the particulars of the supply or services rendered to different departments alongwith its monetary value and shall watch the recovery through this Ledger. A separate page shall be allotted to each department in the Ledger.

Regular and delayed cases of acceptance of debit by the indenting departments shall be brought to the notice of the Finance and Development Officer by the supplying departments. Suitable action shall be taken by the Accounts Branch. All book adjustments shall be carried out before the close of the accounts of the particular financial year.
 - (ii) When book adjustments have been carried out, the fact shall be intimated to the supplying department by the Finance and Development Officer to enable the department to make necessary entries in the Ledger.
 - (iii) The unrecovered balances in the Ledger shall be worked out at the close of the year and carried over to the Ledger for the next year to keep a watch over their recovery by means of book adjustments.
-

CHAPTER-V

GENERAL INSTRUCTIONS FOR PAYMENT OF BILLS

5.1 Bill :

A bill is a statement of claim against the University containing specification of the nature and amount of the claim, either in gross or by items and includes such a statement presented in the form of a single receipt.

Each Head of the Department whether Teaching or Non-Teaching Department, Assistant Registrar/Deputy Registrar in the Office of Vice-Chancellor, D.U.I., DSW and Main Admn. Office shall act as Drawing Officer and accordingly shall be entitled to draw bill for any expenditure for which financial approval has been accorded by the competent authority against a specific budget provision.

- (a) Normally bills that are required to be presented to the Accounts Branch shall be broadly classified :
 - (i) Pay and Allowances bills
 - (ii) Travelling and Daily Allowances
 - (iii) Provident Fund, Loan and Advances
 - (iv) Fellowships and Scholarships
 - (v) Payments for Conduct of Examinations
 - (vi) Stores and Supplies
 - (vii) Works Bills
 - (viii) Contingent and Miscellaneous Bills.
 - (ix) Retiral benefits e.g. Pension, gratuity, Leave encashment, and furlough etc.

5.2 (I) Voucher:

- (a) A bill becomes a voucher when it is stamped 'paid'.
- (b) The following general instructions regarding preparation of bills shall be observed: -
 - (i) Printed forms of bills, as prescribed, shall be used as far as possible.
 - (ii) The bills shall be filled in and signed in ink; entries and signatures in full with ball point pen are permissible provided the same are clear and legible. The bill shall bear the serial number allotted to it in the Bill Register.
 - (iii) The corrections and alterations in the money columns and total of bills shall be neatly made and attested by the full signatures with date of the person authorized to sign.
 - (iv) The complete classification as shown in the statement of appropriation shall be entered in the bills i.e. the major, minor head and sub-head etc., if any, against which the amount of the bill is to be debited, shall be indicated.
 - (v) The amount of each bill shall be written in words as well as in figures. In case there are no paise, the word "only" shall be inserted after the number of whole rupees. Care shall be taken to leave no space for interpolation.
 - (vi) The space left blank either in money column or in the column for particulars of the bill shall invariably be covered by oblique lines.

- (vii) When bills are prepared for charges covered by special sanction the number and date of the sanction shall be quoted on the bill. An attested copy of the sanction shall be attached to the bill wherever necessary.
- (viii) It shall be supported by original invoice, detail of stock entry, material inspection report etc. wherever relevant.
- (ix) In case payment concerning to bill involves deduction of income tax at source, then a separate bill for TDS shall also be prepared.
- (x) An abstract, as under, shall be prepared on the bills: -
 - 1. Amount of allotment
 - 2. Previous expenditure
 - 3. Amount of bill
 - 4. Total upto date
 - 5. Balance of allotment
- (c) A Bill Register shall be maintained by the Heads of Offices/branch/department who are authorized to draw money on bills signed by them. The Register shall be reviewed monthly and the result of the review recorded therein.
- (d) **Responsibility of drawing officers:**
 The Officer authorized to incur expenditure shall be responsible for the following: -
 - (i) that the rules regarding preparation of bills are observed;
 - (ii) that an order or bill is not split up so as to avoid the sanction of a higher authority;
 - (iii) that bills are obtained showing the full description of the services rendered, purchases made, quantity, rate, amount charged and that the bills are authentic;
 - (iv) that the material obtained is in order; it has been accounted for in the relevant stock register; and a certificate to that effect has been recorded on the bill;
 - (v) that the money drawn is either required for immediate disbursement or has already been paid from the imprest money;
 - (vi) that the expenditure is within the available grant;
 - (vii) that a "Budget Control Register" showing the budget provisions, further re-appropriations, if any, under the various sub-heads and detailed heads has been kept; and
 - (viii) that every sanction and bill has been noted in the "Budget Control Register" under the respective sub-head and detailed head under the initials of a responsible person.
- 5.2 (II)** The Drawing Officer, while preferring the bills to the Accounts Branch, shall ensure and satisfy himself of the following :
 - (i) that budget provision exists;
 - (ii) that the charge has been sanctioned by the competent authority;
 - (iii) that the claim is arithmetically correct;
 - (iv) that the bill has been so recorded in the departmental accounts that no second claim on this account can be passed; and
 - (v) that the certificates as required under the rules have been recorded.

5.3 Competent Authorities to accord financial sanction/approval:-

(i) Financial sanction means conclusive approval by the designated authority to incur expenditure against a specific budget provision.

(ii) Delegation of Power :-

S. No.	Subject Matter	Limit of Amount	Authority	Remarks
1.	Procurement of goods and services other than works	Upto Rs.1,00,000/- if as per rules.	HOD (Teaching & Non-Teaching Deptt.)	Any relaxation in rules shall be got approved from the Vice-Chancellor by giving proper justification.
2.	Procurement of goods and services other than works	More than Rs.1,00,000/-	Vice-Chancellor	Full Powers
3.	Works	Rs.15,00,000/- if as per rules.	Junior Tender/ Purchase Committee	Any relaxation in rules shall be got approved from the Vice-Chancellor by giving proper justification.
4.	Works	Beyond Rs. 15,00,000/-	Vice-Chancellor on the recommendation of Senior Tender/ Purchase Committee	Full Powers
5.	All Expenditure on Conduct of Exams.	Without any limit if payment is as per rules/rate	COE	Any relaxation in rules shall be got approved from the Vice-Chancellor by giving proper justification.
6.	Refund of fee	Without any limit if the payment is as per rule	Registrar	Any relaxation in rules shall be got approved from the Vice-Chancellor by giving proper justification.
7.	Payment of Honorarium, remuneration, stipend, allowance, etc	Without any limit if claim is as per entitlement & with in rules.	HOD (Teaching & Non-Teaching Deptt.)	Any relaxation in rules shall be got approved from the Vice-Chancellor by giving proper justification
8.	Exp. on Education tour, field trips, etc	Without any limit if claim is as per entitlement & with in rules.	HOD (Teaching & Non-Teaching Deptt.)	Any relaxation in rules shall be got approved from the Vice-Chancellor by giving proper justification
9.	Payment of Electricity/Telephone bills and the other payments for services rendered by Govt.	Without any limit if claim is as per rules	HOD (Teaching & Non-Teaching Deptt.)	Any relaxation in rules shall be got approved from the Vice-Chancellor by giving proper justification.

undertaking on standard
rates e.g., Postage,
Inspection fee, etc.

10.	Payment of Over-Time (O.T.)	On actual basis as		
(a)	Employees in the DUI Office and Teaching Departments/Centres	permissible under rule 10.2 of this manual.	DUI	
(b)	Employees in Examination Branch/es	—do—	COE	The concerned Head of the Section/Branch shall justify the urgency, need and
(c)	All other employees	—do—	REGISTRAR	quantum of over time
(d)	Employees working under projects	—do—	DEAN RESEARCH	to be employed.
11.	Payment of Medical Bills	On actual basis as per the entitlement	Vice-Chancellor (with respect to claim of CMO and Vice-Chancellor working and retired) CMO (in all other cases)	_____ ¹

- NOTE: -**
1. No separate financial approval is required for payment of monthly salaries/wage to employees/workers employed or engaged by the competent authority. The payment of salary/wage bills shall be regulated as per chapter VI.
 2. No capital expenditure is permissible under the Revenue budget such as purchase of equipments, furniture, construction etc. The capital expenditure shall be made only out of Plan grant/funds as per budget allocations made to the Departments.

(iii) Procedure for processing of bills and adjustment vouchers.

- (a) After the financial approval of competent authority, the concerned bill of expenditure/advance shall be verified and passed by the concerned Head of Department or Branch, as the case may be, being a drawing officer. Thereafter it shall be forwarded to the Accounts Branch for necessary checking and affixing pay order by the concerned Dealing Senior Assistant and Superintendent Accounts. After the pay order by the Accounts Branch, the bill shall be submitted to the Audit Branch for pre-audit and passed for payment.
- (b) In case of advance adjustment vouchers, the concerned Superintendent of Accounts Branch shall be authorized to verify and approve the expenditure of adjustment vouchers on the same lines as in case of original payment and record necessary certificate before submitting it to the audit for final adjustment on the prescribed Proforma (AF) as appended with this manual.

5.4 Control of expenditure

- (a) Keeping a constant watch over the progress of expenditure is an important step towards financial and budgetary control. Since the administrative needs of the departments can be best regulated by the Heads of Departments/Institutions it shall be their primary responsibility to maintain an even flow of the expenditure; regulate their commitments within the sanctioned budget allotments and initiate proposal for supplementary grant. Every Head of Department/Institution shall maintain a "Budget Control Register". The grants sanctioned to the Department and communicated by the Finance and Development

Officer shall be noted with red ink at the top of pages in the register. A page or a set of pages shall be assigned to each major head, minor head and the detailed heads provided under them.

- (b) When a bill is presented to the Accounts Branch the amount of the claim shall be brought to account in the Budget Register. At the end of each month the expenditure under each head shall be totaled and the balance of allotment shall be brought forward to the accounts of the next month.
- (c) Quarterly reconciliation of the departmental figures shall be made with the figures booked in the Accounts Branch personally by the Clerk of the Department concerned and the discrepancies, if any, shall be reconciled and settled.
- (d) The concerned A.R. (Accounts) through Finance and Development Officer shall inform the Head of the Department/ Institution concerned immediately on the first appearance of any excessive proportionate outlay, particularly in respect of recurring items of expenditure under any grant or primary unit of appropriation thereof. However, the authority administering the grant and shall ultimately be responsible for the control of expenditure against the grant.
- (e) If the allotment against any head is increased or reduced by reappropriation or supplementary demand by the competent authority during the course of the year, the resultant figure shall be corrected by plus or minus entry in red ink.
- (f) The Assistant in the Accounts Branch shall maintain a Bill Register referred to in Rule 5.4 (a) above to watch the flow of expenditure under each head of account. In this register the amount of each bill passed with voucher number shall be entered and progressive totals shall be worked out. When an appropriation under any head is exhausted, the Accounts Branch shall not pass the bill unless additional appropriation has been provided with the approval of the competent authority, during the course of the year.
- (g) The availability of funds shall be indicated on the bills in the following form : -
 - (i) Budget allotment
 - (ii) Amount already spent
 - (iii) Balance available
 - (iv) Amount of the bill
 - (v) Balance of allotment

5.5 Principles of financial propriety

Every university employee incurring or sanctioning expenditure shall be guided by high standards of financial propriety. Among the principles on which emphasis is generally laid are the following :-

- (i) Every employee is expected to exercise the same vigilance in respect of expenditure incurred from the university account or other funds controlled by the university as a person of ordinary prudence would exercise in respect of the expenditure of his own money.
- (ii) The expenditure should not be prima-facie more than the occasion demands.
- (iii) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.
- (iv) Money should not be utilized for the benefit of a particular person or section of the community unless (i) the amount of expenditure is insignificant or (ii) a claim for the

amount could be enforced in a court of law or (iii) the expenditure is in pursuance of a recognized policy or custom.

- (v) No authority should sanction any expenditure which is likely to involve at a later date expenditure beyond its own powers of sanction.
- (vi) the amount of allowances granted to meet expenditure of a particular type should be so regulated that the allowances do not, on the whole, become a source of profit to the recipients.

5.6 Bill form :

- (a) The bills for supplies or services received or the bills for which the expenditure has already been incurred out of permanent advance, in respect of university office, departments or college/s shall be drawn on the prescribed bill form, with full details supported by sub-voucher/s indicating the major and the detailed head etc. to which the items listed in the bill are debitable.
- (b) The bills when received shall be entered in a Bill Register against which the payment shall be admitted and voucher number noted.

5.7 Scrutiny of bills in the Accounts Branch

At the time of checking the bills in the Accounts Branch, it shall be seen :-

- (i) that each item of expenditure
 - (a) is a proper charge against the grant or appropriation concerned;
 - (b) has received such sanction as is necessary;
 - (c) has been incurred by an officer competent to incur it;
- (ii) that such vouchers as are required have been provided;
- (iii) that the certificates as are required have been provided;
- (iv) that the prescribed procedure has been followed;
- (v) that the rates are apparently not extravagant and that standards of financial propriety have been properly observed;
- (vi) that the bills are in proper form and that the classification has been properly recorded thereon;
- (vii) that if the expenditure in the month of March is unusually heavy, it does not lead to irregularities;
- (viii) that entries have been made in the subsidiary registers, such as stock and property registers, telephones trunk call register, advertisement register etc;
- (ix) that wages of coolies employed on manual labour and paid at daily or monthly rates are supported by a certificate from the Drawing Officer that "the coolies were actually employed and paid".

The bills after check shall be initialed by the Assistant/Superintendent in token of their having exercised the necessary checks. Before recording the pay order, the Asstt./Supdt. shall satisfy that :-

- (a) the budget allotment under the head concerned has not exceeded.
- (b) that sanction of the competent authority exists.
- (c) In case the payment of the bill upto Rs. 5000/- (net) shall be checked and signed by the Dealing Senior Asstt. and above Rs. 5000/- be checked and signed by the Dealing Office Supdt.

5.8 Issue of cheques :

- (i) The blank cheque books received from the Banks shall be entered in the “Register of Blank Cheque Books”. The disposal of the cheque books shall be watched through this register.

When the cheque books are received from the banks, these shall be checked carefully; cheques of each cheque book shall be counted by the Asstt., who shall record a count certificate, as under, on the inner side of back cover of each cheque book :-

“Certified that I have counted the cheque book and it contains
cheques.....from No..... to.....

Senior Asstt.

Office Superintendent (Accounts)

The count certificate shall be signed by the Office Superintendent (Accounts).

The cheque books shall be kept under lock and key and under the personal custody of the Asstt. Registrar (Accounts).

- (ii) After a bill has been checked by the Accounts Branch and the audit has passed it for payment it shall be sent to the Cheque Writer for preparing cheque. The bill shall be sent to the cheque writer duly entered in a register kept for the purpose by the Superintendent of the Section.

The dealing Clerk/Assistant in the cheque writing section shall give the proper receipt in the said register while receiving the bills for which cheques are to be prepared. Enquiries by outsiders in connection with the payment of their bill shall be attended to by the Office Superintendent in the Expenditure/Salary Section/G&P Section/E&P Section. No one shall be directed to make enquiry from the Cheque Writing Section or the Expenditure Section.

- (iii) Separate cheque books shall be used for payments of bills of each fund of the University.
- (iv) Cheques shall be written and signed in indelible ink only. No abbreviations such as “Eleven hundred” for “One thousand one hundred” shall be used.
- (v) Cheques drawn in favour of the Registrar, P.U. for payments on account of inter-departmental dues shall be crossed and stamped with the words “For credit to University Account-Not payable in cash”.
- (vi) Cheques payable to the Officers of the University or Colleges as advance for disbursement of pay and allowances to the employees or for recoupment of Imprest money or for meeting any other expenditure shall be issued to the Officer concerned by designation with suffix of name.
- (vii) No payment shall be made by “bearer cheque” except for advances. The cheques drawn in favour of local bodies or corporate institutions or Govt. Departments shall always be issued by designation and not in personal names and shall invariably be crossed.
- (viii) All payments to firms and contractors and all out-station payments shall be made by “Crossed Cheques-Payee’s Account only” unless the payee specifically asks for an open cheque and sends the payee’s receipt in advance.
- (ix) While preparing the cheques, it shall be ensured :-
- (a) that the cheques are drawn from proper funds;
 - (b) that payment of two or more bills of the same party, from the same fund is drawn by one cheque.

- (c) that all claims falling under one and the same head of account are grouped together and drawn in that order;
- (d) that the payee's name is correctly spelt;
- (e) that the amount payable in words and figures is correctly and identically written;
- (f) that utmost neatness is observed and over-writing avoided in all cases.
- (g) that the counterfoils of the cheques are written clearly with all the particulars such as, bill number, name of the payee, amount payable, date etc.
- (h) that a note of the serial number of the cheque is conspicuously recorded on the relevant bill, including that of the cancelled cheque, so that no serial number of the cheque is missing. In case serial number of a cheque is found missing the matter shall be reported to the Assistant Registrar (Accounts) immediately.
- (i) that where one cheque has been drawn for a number of bills, a summary of those bills is given on the first bill and cheque number noted on all bills.
- (j) After the cheques have been drawn, the bills are arranged serially and filed in guards files. Separate guards files to be maintained for each account.
- (x) The cheques shall be signed by the Officer(s) authorized by the Syndicate in this behalf.

Note: Cheques shall be signed by the following officers upto the amounts shown against each-

⁽¹⁾Authorized Superintendants ... upto Rs. 25,000/-

Asstt. Registrar (Accounts) ... upto Rs. 2,50,000/-

Deputy Registrar (Accounts) ... upto 5 Lacs

Registrar / Finance & Development Officer ... Full Powers

- (xi) The payments made by cheques, shall be recorded in the Expenditure Register/Cash Book with reference to the dates on which the cheques are drawn.
- (xii) Payments upto Rs.10,000 shall normally be made in cash out of the Permanent Advance (Imprest) sanctioned to the Department/Offices concerned. Payments in excess of Rs. 10,000 shall be made by cheques.
- (xiii) The currency period of a cheque shall be as prescribed by RBI. It is not permissible to re-issue a cheque merely by altering its date. It shall be cancelled and a new cheque shall be issued in lieu thereof. The fact of cancellation of cheque, number and date of new cheque shall be recorded on the counterfoil of the old cheque. A note of cancellation of cheque and issue of new cheque shall also be recorded in the Expenditure Register or the Cash Book against the original entry. It shall also be noted on the original voucher. The new cheque shall be entered on the date of issue, in red ink, in the Expenditure Register/Cash Book without showing any amount in the amount column.
- (xiv) All cheques remaining unpaid for its validity period shall after the expiry of currency period, be reduced from the Expenditure Register/Cash Book by means of a minus entry, in red ink, by affording credit to the head of accounts previously debited and a note to this effect recorded against the original entry in the Expenditure Register/ Cash Book as well as on the relevant voucher on which the payment was authorized. If at a later date, the amount is claimed and paid, a note to this effect together with the number and date of the new cheque shall simultaneously be recorded against the original entry in the Expenditure

Register/Cash Book as well as on the original voucher to guard against any wrong payment.

Note : In case of expenditure originally debited to grants received from the University Grants Commission, Central Government, State Government or any other source, the amount of time barred cheques shall not be taken in reduction of expenditure already debited to the grants concerned but credit afforded to a separate head “Deposits-Refund” to be opened on the income side. Any subsequent payment claimed shall likewise be paid and classified as “Deduct-Refunds” and shall be exhibited by a minus entry on the income side instead of its being debited to the grant.

5.9 Payee's receipts :

- (a) Receipts in respect of cash payment shall invariably be obtained on the bills at the time of payment. In case receipt is obtained on a separate paper, it shall be pasted on the bill.
- (b) Receipts in respect of payments made by cheques shall be arranged fund-wise and kept in separate files to be maintained for the purpose. These receipts shall be pasted to respective vouchers periodically.
- (c) The receipt shall be checked and scrutinized before these are pasted to the relevant vouchers.
- (d) Receipts in respect of payments made to the Life Insurance Corporation, Telephone Department, Electricity Department, Income Tax Department etc. shall be filed separately to facilitate immediate back reference.
- (e) Receipts in respect of payments of salary shall be obtained on the acquaintance rolls. When the amount is paid to a person other than the payee, the payee's receipt together with the letter of authorization shall be pasted against the payee's name.
- (f) Bills issued by the tradesmen for sales against cash payments shall not be regarded as payees' receipts unless these contain an acknowledgement of receipt of money from the purchaser and are stamped with the revenue stamp in case the amount of the bill exceeds Rs. 5,000.00
- (g) Receipts for payments exceeding Rs. 5,000.00 shall be stamped with one rupee revenue stamp unless these are exempted from stamp duty under the Indian Stamp Act or the rules made there under :-

The following are some of the exceptions :-

- (i) Receipts given by or on behalf of Government.
- (ii) Receipts for interest on Govt. Securities.
- (iii) Receipts on postal money orders.
- (iv) Receipts for withdrawals from Govt. Savings Bank.
- (v) Receipts by Railways.
- (vi) Receipts given by or on behalf of any Society Registered under the Co-operative Societies Act or by any Officer or member of any such Society in relation to the business of the Society.

Note : The amount of Rs. 5,000.00 upto which a receipt is not required to be stamped shall be applied to the net amount payable on the bill and not to the gross claim preferred therein.

- (h) When two or more bills are payable to the same person, a single cheque shall be drawn for the aggregate amount, and the number and date of the cheque shall be noted on each voucher.

5.9 (A)¹ Procedure of e-payments:

- (i) For Computer generated Salary bills including bills of deductions, the soft copy/digital file representing the 'pre-audited and passed' bills shall be uploaded on the e-payment module. For net salary payment individual beneficiary wise list will be uploaded and for deduction bills consolidated amount will be entered in the e-payment module.
 - (ii) On the basis of uploaded salary/deduction bills, the O.S. (Cheque Writing Section) shall approve the release of e-payments by using his/her login details or digital signature, as the case may be.
- (B)(i)** For other bills, the Cheque Writing Section on daily basis shall bifurcate/categorize all the 'pre-audited & passed' bills on the basis of amount of individual bills as follows:-
- List-1 - All bills, the individual 'pre-audited and passed' amount of which is less than Rs.1.25 lac.
 - List 2 - All bills, the individual 'pre-audited and passed' amount of which is less than Rs.2.50 lac.
 - List 3 - All bills, the individual 'pre-audited and passed' amount of which is of Rs.2.50 lac or more.
- (ii) All such lists (containing details of individual bills & beneficiaries) shall be got approved from authorities as mentioned below for release through e-payment.
 - List 1 - Assistant Registrar (A/c) (other than AR (Budget))
 - List 2 - Deputy Registrar (Accounts)
 - List 3 - FDO/Registrar
 - (iii) On the basis of approved list, the designated official of Cheque Writing Section shall enter/upload the details of beneficiaries on e-payment module.
 - (iv) The O.S. (Cheque Writing Section) shall approve the release of e-payments on the basis of list of bills and beneficiaries duly pre-audited and approved by the designated authorities as mentioned in para-ii above, by using his/her login details or digital signature as the case may be.
- (C)(i)** For all e-payments the System generates 'e-transaction number' (by whatever name called), which shall be used for all future references in place of cheque number. Such e-transaction number shall be recorded on the pre-audited & passed Vouchers as well as in the accounting software of P.U.
- (ii) The approved lists (as mentioned in para-ii) shall be kept & preserved with vouchers in voucher guard files.

5.10 Cancellation of cheques :

Cheques which are received back as their period of validity has expired or for other reasons, shall be cancelled and pasted with the original counter-foils, before fresh cheques are issued.

In case of cheques which are reported to have lost, a 'stop payment' advice shall be sent to the bank immediately. Simultaneously the payee shall be asked to furnish the following certificate: -

¹ circular 15-23/FDO dated 7/1/2021
Syndicate Para 28(R-17) dated 27.9.2022

“Certified that the payment of cheque No._____ dated_____ for Rs._____ has not been received/has been lost by me. I do hereby undertake to indemnify the Panjab University for any loss that the University may suffer as a result of issue of duplicate cheque in lieu of the aforesaid cheque declared by me to have been lost/not received.”

Fresh cheques in lieu of those reported to have been lost shall not be issued till the bank's confirmation of stoppage of payment and the payee's certificate has been received.

5.10A² Procedure to be followed w.r.t stale cheques

- (i) All cheques remaining unpaid on account of their validity period (i.e. three months) being expired be treated as liability (Cr) under the head 'Stale cheques' by contra 'Dr' to bank account. Amount of such cheques should not be reduced from the expenditure register/cash book by treating it as a minus entry.
- (ii) The Budget Section shall reconcile the figures of stale cheques with Double Entry Accounting Cell on periodic basis.
- (iii) In case any fresh cheque is issued against the stale cheque, then no fresh expenditure shall be booked. Rather such cheque shall be issued against the credit balance available under the head 'Stale Cheque'.
- (iv) The budget section shall create a provision in the campus portal-budget module under the head 'Stale Cheque' for an amount equivalent to the balance standing as credit in the balance sheet.
- (v) However, in case certain cheques have been cancelled permanently and against which no fresh cheque is to be issued, in such cases Journal Voucher/Transfer Entry for reducing the expenditure shall be carried out. The liability of such stale cheques shall be got written off from the Finance & Development Officer after a period of three years. In such case the account shall be adjusted by passing a Journal Voucher with 'Dr' to head 'Stale Cheques' and credit to concerned 'Expenditure Head'.

5.11 Disposal of cheques by Heads of Departments :

In some case a payment has to be made through a physical cheque to be disbursed through the concerned Head of the Department. In order to keep a watch over the disposal of cheques received from the Accounts Branch on account of salary of establishment, contingent charges, Advances etc. every Head of the Department shall maintain a "Cheque Register" in which all such cheques received from the Accounts Branch shall be entered. The disposal of the cheques shall be watched from this register.

The cheques drawn in the names of the staff members and other employees shall be delivered to them and their signatures obtained on the register against their cheques.

Receipts/Acquittance Rolls, as the case may be, shall invariably be sent to the Accounts Branch in respect of cheque drawn in the name of the Head of the Department.

Cheques of scholarships of the Students, refund of tuition fee and securities shall be delivered/sent to the students and receipts obtained from them and sent to the Accounts Branch.

Cheques which are not delivered/claimed during one month shall be returned to the Accounts Branch. Similarly unpaid salaries shall be refunded and deposited with the authorized officer of PanjabUniversity and an intimation to this effect sent to the Accounts Branch.

² Office Circular No. 1702-03/FDO, dated 12/07/2017

5.12 Filing of Vouchers:

After payment of bills, these shall be entered in the Expenditure Register and Cash Book and assigned voucher numbers. These vouchers shall be kept serially in the guard files. Separate guard files shall be maintained for each account.

It may be permissible to detach a sub-voucher and file it separately but in that case a cross reference shall be noted so that the original voucher can be easily located. In order to obviate the possibility of the sub-vouchers being misused, these shall be stamped as 'PAID' with a rubber stamp.

5.13 Duplicate bills :

Bills marked "Duplicate"/ Photostat shall not be paid unless the Officer-in-charge has certified on the bill that the original claim has not already been paid and will not be paid, if presented thereafter and that a note to that effect has been kept for guidance in the relevant Bill Register.

5.14 Time barred claims :

A claim against the University which is barred by time under any provision of law relating to limitation shall ordinarily be refused and no such time-barred claim or part thereof shall be accepted without special sanction of the competent authority. The onus shall be on the claimant to establish a claim to special treatment for a time barred claim. It will be the duty of the authority to whom such a claim is preferred to refuse the claim unless the case for special treatment is made out. As a rule, all petty time-barred claims are to be rejected forthwith and only important time barred claims may be considered by the Executive Authority concerned before submitting the same to the Vice-Chancellor for special sanction.

5.15³ All claims against the University, except TA bills, be entertained for payment if, received in the Accounts Branch within a period of three years, from the date of payment become due.

5.16 Responsibility of drawing and disbursing officers :

The Officer authorized to incur expenditure shall be responsible for :-

- (i) that the rules regarding the preparation of bills are observed;
- (ii) that an order or 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 services rendered or purchases made; quantity, rate and amount charged are correct and that the vouchers are authentic;
- (iv) that the material is checked and found to be in order as per specification. It is recorded in the relevant stock register/property register and a certificate to that effect is recorded on the contingent bill and the voucher;
- (v) that the money drawn is either required for immediate disbursement or has already been paid from the imprest or advance;
- (vi) that all the steps have been taken to obtain an additional grant, if the original grant has been or is likely to be exceeded;
- (vii) that the expenditure is within the available grant;
- (viii) that a register of contingent expenditure showing the budget provisions made, further re-appropriations, if any, under the various sub-heads and detailed heads is kept; and
- (ix) that every sanction and bill is noted in the register under respective sub-head and detailed head under the initials of the Drawing and Disbursing Officer.

³ Syndicate Para 16, 29.05.1992

5.17 Control over recurring payments :

Particulars regarding the items which come up for payment periodically shall be recorded in a register called “Periodical payments Register”. Telephone charges, water and electricity charges, subscriptions to newspapers and magazines and subscriptions to organizations are examples of claims coming for payment periodically. When claims are received, particulars regarding the value of the claim, the purpose, the period etc. shall be entered in the register and the details of payments recorded. When further claims/bills are received, these shall be invariably checked with the entries already made in the register and the fact of payment recorded in the relevant monthly cages of the “Register of Periodical Payments” to avoid the possibility of making a payment twice over. Entries of payment in the relevant monthly cages of the register shall be attested by Superintendent (Accounts) under his dated initials.

5.18 Miscellaneous expenditure :**(a) Contributions to Societies**

- (i) When a new society makes an application for a contribution from the University, all relevant information/literature relating to its objects, its functioning, its program, its financial position etc. shall be obtained from the Society and examined by the Finance and Development Officer with the assistance of the Head/Chairman of the Department/Centre or the Dean of the Faculty concerned and make a recommendation to the Vice-Chancellor through the Registrar on the question of making a contribution to the society.
- (ii) In cases of request for renewal of yearly contributions already being made by the university, the Registrar shall obtain a copy of the annual report/budget of the society, get the advice of the Head/Chairman of the Department/Centre concerned and make a recommendation to the Vice-Chancellor on the question of continuing contribution to the society.

Provided that wherever considered necessary the position regarding contributions to any society shall be reviewed after every three years by a Committee constituted by the Vice-Chancellor.

(b) Insurance of buildings and contents against fire hazards

- (i) The University shall insure its buildings and contents like equipment, books, tools, machinery and plant etc. with a Nationalized Insurance Organization. For this purpose the following norms shall be adopted :

Equipment	100% of the value
Vehicles	100% of the value
Books	100% of the value
	(Comprehensive cover shall be obtained).
Buildings	A value, declared by construction office shall be taken for the purpose of insuring the buildings. This shall be arrived at by taking into account the portions of the buildings which are prone to fire hazards.

- (ii) Every year while renewing the Fire Policy, additions made to the equipment, books etc. shall be added to the value of the insured amount and the value of the items written off shall be deducted.
- (iii) In the case of sophisticated scientific instruments equipments apart from covering the risk by fire, the risks of theft and riots etc. shall also be covered.

5.19 Cancellation and destruction of sub-vouchers :

The following instructions for the prevention of the fraudulent use of sub-vouchers shall be observed by all the Drawing Officers in the matter of cancellation and destruction of sub-vouchers.

- (i) Unless in any case it is distinctly provided otherwise by any rule or order, no sub-voucher shall be destroyed until after a lapse of eight years.
- (ii) Every sub-voucher at the time of pre-audit must be cancelled by means of a rubber stamp with the word 'PAID' or by an endorsement in red ink across the voucher.

5.20 Ear-marking of funds :

To provide for the necessary recurring payments out of relevant budget head of telephone bills, electricity and water charges, uniforms of class 'C' employees and other working expenses, it shall be necessary that the requisite amounts on this account are ear-marked and held in reserve so that a recurring provision is available for such payments even upto the close of the financial year.

5.21 Service postage stamps account :

The account of service postage stamp shall be kept in the Despatch Register by each employee who is required to mail letters to outstations.

An abstract shall be prepared on each day to show the opening balance of the stamps, stamps received, stamps used and the stamps in hand. The Register shall be checked at least once a month by the Officer-in-charge of the Branch/Section/Department concerned. As far as possible, franking machines be used for service postage.

CHAPTER-VI

SALARIES

6.1 General :

(a) Establishment Check Register (ECR) :

- (i) To facilitate the check of establishment bills and to ensure that no double payment is made for a single charge an 'Establishment Check Register' shall be maintained by the Accounts Branch. In this register shall be recorded the whole establishment of the University. Every new appointment, promotion, suspension, reversion, dismissal, removal, retirement, transfer, grant of leave (other than casual leave), grant of loan to an employee etc. shall be noted in this register; the number and date of the decision of the authority empowered in this connection shall also be noted.
- (ii) The 'Establishment Check Register' shall be maintained for the period March to February of the following year. The payments made to the employees during the financial year i.e. April to March shall be recorded in this register.
- (iii) Each sanctioned post included in the budget and the posts sanctioned during the year shall be allotted a separate page in the 'Establishment Check Register'. The employee appointed against a post or if charged against the post shall be assigned that page of the Establishment Check Register. On this page, shall be kept the records of salary and arrears of salary paid to the employee concerned.
- (iv) The entries relating to the pay and allowances admissible to each employee in the beginning of the year and entries due to increase, decrease and revision in emoluments during the year shall be noted in the 'Establishment Check Register'.
- (v) Changes, if any, to be made in the 'Establishment Check Register' shall be made in red ink. The original entries shall not be disturbed.
- (vi) The entries made in the 'Establishment Check Register' from time to time with regard to the pay and allowances of the employees shall be checked by the Asstt./Supdt. and RSA/RAO under their dated initials.
- (vii) Separate volumes of 'Establishment Check Register' shall be maintained by the Accounts Branch for university offices, teaching departments and institutions, as may be convenient.
- (viii) Before making entries in the 'Establishment Check Register' the strength of cadre, as given in the budget shall be noted in red ink, on top left hand corner of the page. For example if there are two posts of Professors, it shall be indicated, as under :-

Professors = 2

Similarly strength of other cadres shall be indicated, if any post in a cadre is lying vacant, the page allotted to that post shall be left blank. The word "Vacant" shall be written on that page.

- (ix) The name of the Department/Branch/Office shall be noted in capital letters on each page of the 'Establishment Check Register' in the space provided for the purpose. It shall be followed by an indication of the year to which the register relates.

(b) The Establishment Check Register has been divided into four parts as under :-

Part I	Record of authority.
Part II	Record of Payments and Deductions.
Part III	Arrears paid.
Part IV	Substitute/s (See Page.....)

- (c) The instructions contained in the succeeding paragraphs shall be followed to record entries in each part of the Establishment Check Register.

Part I (Record of authority)

- (i) In this part shall be written the name of the employee who has been assigned the page. The designation of the employee, his pay-scale, residential address and the monthly rent paid by him shall be noted in the spaces provided for the purposes.
- (ii) In the second column of this part shall be written the nature of appointment the employee is holding in the University. It can be on 'Permanent basis', 'Probation', 'Temporary basis'. Care shall be taken to record the correct nature of appointment of the employee.
- (iii) In case the appointment of the employee is on 'Probation', or 'Temporary basis', it shall be clearly recorded. The date upto which the appointment has been approved shall be indicated.

The date on which the appointment of the employee appointed on 'Probation', or 'Temporary basis' ends shall be noted in the relevant monthly cage of Part-II, with a rubber stamp payable upto....., to prevent inadvertent admission of claim beyond that date.

- (iv) Reference to the orders of the authority competent to approve appointment in respect of employee referred to in Para 2 of rule (iii) above shall invariably be noted in the spaces provided in this column.
- (v)¹ Ten columns have been provided to record the entries of rate of pay and other allowances admissible to the employee from time to time during the year. In the first column shall be written the rate of pay and other allowances admissible to the employee as on 1st of March of a particular year. When there is a change in the rate of pay and other allowances of the employee on account of grant of increment/s, revision in the allowances and pay scale etc. or decrease in pay on account of suspension etc., fresh entries shall be made on each occasion, in the next column.

The entries of pay and allowances made in these columns shall be initialed by the Assistant and Superintendent of the respective sections. These entries shall be checked by the RSA/RAO, as the case may be. ***With respect to Salary bills through the computer software, the Assistant Registrar (Accounts) shall verify and sign the summary of salary bills and the individuals deduction vouchers shall be signed by the office superintendent (Accounts).***

The AR/DR In-charge of Salary Section and Finance & Development Officer shall check periodically that the foregoing provisions were complied with by the dealing officials.

- (vi) In the last column of Part-I shall be recorded entries of loan and advances sanctioned to the employee during the year out of Provident Fund and Current Account. The information received from the Provident Fund Section shall be noted in this column.

The entries of loan and advances sanctioned and paid to the employee, as recorded in this column, shall be initialed by the Assistant and Superintendent of the respective sections. These entries shall be checked by the RSA/RAO, as the case may be.

In case of recovery of house building loan, the date from which the recovery has been started shall be noted in the "Remarks Column", in red ink, with a rubber stamp. This

¹ Syndicate dated 9/11/2019, Para 14 (I-5).

entry shall be initialed by the Assistant and Superintendent of the respective sections and shall be checked by the R.S.A./ R.A.O., as the case may be.

(d) Part-II (Record of Payments and Deductions) :

- (i) In the columns of Part II shall be written the total amount earned by an employee by way of salary during a particular month and the deductions made there from under each head. The entries shall be made in the relevant monthly cage to which the salary relates i.e. the salary for the month of April shall be recorded in the monthly cage for April.
- (ii) The amount of deductions made from the salary of the employee shall be totaled and noted in the column of 'Total Deductions'. The amount payable to the employee shall be noted in the column of 'Total Amount Payable'.
- (iii) If during the course of the year, the employee is promoted or reverted or transferred or quits the service, a note to this effect shall be recorded in the monthly cage in which the event takes place.
- (iv) If the employee is promoted or reverted or transferred during the year, the page number where the account of the employee has been transferred shall be noted.
- (v) If the annual increment of the employee is not drawn for more than a month, the reason thereof or the authority for not drawing the annual increment shall be recorded.
- (vi) As soon as the payment of salary is made to the employees, the voucher number assigned to the bill shall be noted in the column 'Voucher Number' of the Establishment Check Register.
- (vii) On the right hand side of this part, space has been earmarked to record entries in respect of leave (other than casual leave) sanctioned to the employee during the year. The nature of leave sanctioned to the employee and the period of leave shall be noted on receipt of orders from the Establishment Section/G & P Section/Departments etc.

(e) Part-III (Arrears paid) :

- (i) In part III shall be recorded the entries of arrears of salary, if any, paid to the employee.
- (ii) The entries of arrears of difference of pay & allowances which arised due to change in Pay/GP shall be recorded in service book and ECR of that month only in which payment of arrear is released. But the entries of arrears concerning to allowances only shall be recorded in the Establishment Check Register of the particular year and in the monthly cages to which the payments relate. For example, if the arrears of allowance has been paid from a back date of **2006**, the entries of arrears of allowances shall be recorded in the Establishment Check Registers for the **year 2006, 2007, 2008** and so on; the payment of each month shall be recorded in the relevant monthly cage.

The entries of arrears of allowances shall be recorded in the monthly cages distinctly and clearly. The entries in each monthly cage shall show the amount due to the employee, recovery made there from and the net amount payable. At the last cage, shall be written the total amount due to the employee, total recovery made; and the net amount paid to the employee.
- (iii) As soon as the payment of arrears bill is made to the employee, the voucher number assigned to the bill shall be noted at the last entry made in the Establishment Check Register.

(f) Part-IV (Substitute/s) (See page.....)

- (i) In this part shall be noted the name of the substitute, if any, appointed in place of the employee.
 - (ii) The name of the substitute shall be noted in the relevant monthly cage i.e. if the substitute has been appointed in the month of May, his name shall be noted in the monthly cage for May.
 - (iii) The pay and allowances of the substitute shall be drawn in the manner explained in the foregoing rules. The entries of pay and allowances of the substitute shall be noted on a separate page kept reserved for 'Substitutes' at the end of Establishment Check Register.
 - (iv) For cross reference, the page number assigned to the substitute shall be noted in the relevant monthly cage on the page assigned to the employee in whose arrangement he has been appointed.
- (g) The University has already implemented complete computerization for salary processing. Once the system gets stabilized, the maintenance of physical ECRs shall be discontinued and accordingly salary section in consultation with Assistant Controller Local Audit shall suitably amend the requirement of record keeping of sanctioned posts, existing strength, applicable scales & other entitlements, payment of salaries and arrears etc, with the approval of the Finance and Development Officer .

(h)² Procedure of Payment of Pension through SBI:

On the basis of the PPO, a Master Entitlement Register shall be prepared by the Pension Cell which shall be got audited from the Assistant Controller Local Audit. Any revision in pension on whatever account shall be updated in the Master entitlement Register which shall be got audited from the office of Assistant Controller Local Audit which shall become the basis for checking the monthly pension disbursement or arrear as the case may be.

On the 1st working day of each month, the bank shall disburse the pension on the basis of PPOs and within two working days thereof, the bank shall supply a certified copy of Pension Disbursement Scroll to Pension Cell for its scrutiny.

Such Pension Disbursement Scroll shall be checked by the Pension Cell and then it will be submitted to Assistant Controller Local Audit for audit of the same in reference to the Master entitlement Register. After such checking/audit, the Pension Cell shall inform to the bank about any discrepancy, if any, within seven working days from the date of receipt of Pension disbursement Scroll. The Monthly Pension Disbursement Scroll (MPDS) shall be kept as a permanent record in place of ECRs. The MPDS for 5 years shall be kept in physical form and MPDS for older than 5 years shall be kept in soft form. At the year end, the bank shall also supply pensioner-wise yearly payment detail which shall also be kept as a permanent record of Pension Cell in soft form.

Note: as per the provisions of agreement with State Bank of India, the responsibility to check and verify Live Certificates of pensioners, calculations of due Income Tax and deduction of tax at source including issuance of Form 16 under Income Tax Act 1961 rest with the State Bank of India.

6.2 Classification of employees:

The university employees have been classified into three categories viz. **A-class, B-class & C-class.**

² Syndicate dated 10/04/2019, Para 7

6.3 Establishment bills :

- (i) In case of computerized processing of salaries:-
 - (a) All the regular salary bills shall be prepared by the Salary Section of the Accounts Branch. The Officer-in-charge of each Branch/Section/Department shall send to the Salary Section by the 15th of each month the information on the following points: -
 - 1. The days on which each employee working in his Branch/ Section was on duty.
 - 2. The period of leave and nature of leave sanctioned to the employee referred to in (1) above other than casual leave.
 - 3. Recovery of loan & advances to be made from the salaries of the employees referred to in (1) above.
 - (b) The information relating to the period from the **16th day** to the end of the month shall be included in the report for the next month. However, the information concerning the resignation, death, absence or dismissal of an employee shall be communicated to the Salary Section immediately and without any loss of time.
- (ii) In case of manual processing of bills:
 - (a) The salary bills shall be prepared by the departments and shall be forwarded by the Head of the Departments to the Accounts Branch along with :
 - 1. Absentee statement
(In the absentee statement shall be indicated the names of the employees who have been sanctioned leave (other than casual leave) during the month, nature of leave sanctioned, and the name of the substitute, if any, appointed in the leave vacancy. The joining reports of the substitutes and the employees on return after availing leave shall invariably be attached with the absentee statement. The fact of grant of leave to the employee, appointment of substitute, transfer, drawal of annual increment, suspension, dismissal etc. shall be noted in the 'Remarks Column' of the salary bill against the name of the employee concerned).
 - 2. Deduction Vouchers:
(Deduction memos, in respect of deduction and recoveries to be made from the salaries of the employees on account of Provident Fund, Non-Contributory Provident Fund, **General** Provident Fund, loan out of Provident Fund/ General Provident Fund and Current Account, Income Tax etc. whenever applicable shall be attached with the salary bill).
 - (b) In case of arrear bills which cannot be processed through the centralized computerization system shall be prepared by the concerned Officer-in-charge of the Section/Department and submitted to the Account Branch for further processing.
- (iii) On receipt of the salary bills and the attendance reports duly verified from the Heads of the Departments/Branches in the Accounts Branch, the Assistants and Superintendents of the Salary Sections, shall check them and ensure:
 - 1. that the pay and allowances drawn in the bills are in respect of those employee whose attendance has been verified by the Heads of Departments/Branches;
 - 2. that in the case of newly appointed personnel whose salary has been claimed for the first time, there exists the approval of appointment from the competent authority;

3. that in the case of newly appointed personnel the pay has been claimed at the minimum of the pay-scale attached to the post except where higher pay is admissible under the rules or where higher pay has been sanctioned by the competent authority;
4. that in the case of person appointed on transfer or deputation, Last Pay Certificate from the previous office has been submitted;
5. that in the case of re-employed personnel the authority competent to approve his appointment has approved the rates of pay and allowances at which his salary is to be drawn;
6. that in the case of temporary appointment, the entries have been recorded in the relevant columns of the Establishment Check Register to avoid payment beyond the period of his appointment;
7. that if there is a change in the rate of emoluments of an employee as compared to the last month, it is based on proper sanction;
8. that in the case of employee on leave (other than leave on full pay) the leave salary has been drawn according to the nature of leave sanctioned;
9. that in the case of employee sanctioned leave on medical certificate has on rejoining submitted a medical fitness certificate from the authorized Medical Officer;
10. that in the case where increment has been allowed, the date and rate of increment are in accordance with the approved entry in the service book;
11. that where arrears of revision of pay and allowances are to be paid, the bill has been drawn on the prescribed bill form;
12. that where House Rent Allowance is to be paid the prescribed certificate from the individual/Head of the Department/Branch has been received;
13. that the prescribed certificates have been received in support of claims for conveyance allowance, non-practicing allowance etc.;
14. that deductions on account of rent, water charges of university quarters and other miscellaneous dues have been made with reference to the demand statements received from the departments concerned;
15. that provident fund subscriptions of the employees admitted to the fund have been recovered at the prescribed rate and the recoveries of refundable advances are made regularly;
16. that in the case of an employee whose total estimated income from salaries exceeds the limit exempted from the payment of income tax under the Income Tax Act, necessary recovery of income tax and surcharge has been made and the amount is remitted to the Income Tax Department and tax return is submitted regularly;
17. in case of any employee who has opted pension and retired in between the financial year, the Salary Section shall give the full detail of salary alongwith deductions in writing to the Pension Cell. The income tax for the full financial year shall be finalized by the pension cell and accordingly Form 16 shall be issued for the consolidated income i.e. salary and pension by the Pension Cell;
18. In case of reemployed employees who are also getting pension, the tax shall be finalized by the Pension Cell and accordingly the consolidated Form 16 shall be issued. To ensure this, the salary section shall give monthly detail of remuneration/salary being paid to the reemployed employee to the Pension Cell in writing for calculating the tax on total income.

For the proper compliance of the above instructions and to ensure that due tax is deducted, the Supdt. Salary and Supdt. Pension shall coordinate with each other

and ensure that only one consolidated Form-16 is issued to such employees/pensioners.

19. that in the case of a person who has ceased to be in service due to discharge, resignation etc. the deductions of the outstanding dues, if any, have been made.

The AR/DR (Accounts) being incharge of Salary Section shall ensure the compliance of above instructions.

- (iv) After the salary bills have been scrutinized by the Assistant, entries shall be made in the Establishment Check Register on the page(s) assigned to the employees. The entries shall be made in the monthly cage to which the salary relates. Thereafter it shall be checked by the Office Supdt.

The salary bills passed by the Salary Sections shall be sent to the Resident Audit Officer for pre-audit. When the salary bills have been audited and the RSA/RAO have authorized their payments, these are sent to the Cheque-writer in the 'Transit Register', for preparation of cheques. For Officers/Officials in the Departments and Admn.Office (teaching & non-teaching), cheques shall be drawn in favour of the Agent, State Bank of India, Sector-14, Chandigarh and sent to him together with the statement/ s showing the names of the employees with their bank account numbers and amount due (payable in each case) for the credit of the amount into the individual account in the Bank.

(v) **Arrears of salary and allowances**

- (i) The arrears of salary for the whole month or a part thereof, increment/s, with-held salary, salary refunded as undisbursed, pay and allowances paid at reduced rates shall be drawn and claimed on the monthly Establishment Bill Form.
- (ii) The arrears of salary due to revision of rates of pay and allowances shall not be drawn on the Establishment Bill Form. It shall be drawn on a separate bill form prescribed for this purpose. In this bill shall be given complete details of (i) salary payable to the employee each month at the revised rates of pay and allowances, (ii) salary already paid each month and (iii) the balance payable/recoverable each month.
- (iii) The arrears bill [referred, to in Para (i) and (ii) above], when received in the Accounts Branch shall be subjected to the same check as is applied to Establishment/Salary Bills, as detailed in the preceding sub-paragraph.
- (iv) The arrears of salary for full month shall be noted in the relevant monthly cage of Part II of the Establishment Check Register. The other arrears shall be noted in the relevant monthly cages of Part-III of the Establishment Check Register.

6.4 Increment :

- (a) (i) An increment in time scale of pay shall ordinarily be drawn as a matter of course but the competent authority may with-hold increment if the conduct of the employee has not been good or his work has not been satisfactory.
- (ii) The competent authority while with-holding the increment of an employee shall state the period for which the increment is to be with-held and whether the postponement shall have the effect of postponing future increments.
The increment can be withheld in 2 ways i.e. (i) with cumulative effect and
- (ii) without cumulative effect. In case of cumulative effect the postponement of increment shall have the effect of deferring all future increments and thus a recurring loss to the employee. In case of without cumulative effect the increment shall be deferred for the specified period, after which the increment/s as due shall be drawn. A reference to the orders of the competent

authority regarding with-holding the increment of the employee shall invariably be noted in the 'Remarks Column' of the Establishment Check Register. This entry shall be checked and initialed by the Assistant/Superintendent and shall be verified by the RSA/ RAO, as the case may be.

- (b) If the increment falls during leave other than casual leave or special casual leave, the effect of increase of pay will be given from the date the employee resumes duty without prejudice to the normal date of his increment.

6.5 Drawal of pay :

Except in the case of employees who have been dismissed, discharged or have resigned or have died, the pay of the employees shall not be drawn before the first working day of the month following.

Provided that if the first two days of the succeeding month other than the month of April, are public holidays including Sunday on which pay and allowances can not be disbursed, the Vice-Chancellor may, if he thinks fit direct the payment of monthly salary bills of the employees on the last working day of the current month.

6.6 Death of payee :

- (a) Pay and allowances can be drawn for the day of a person's death; the hour at which death takes place shall have no effect on the claim.
- (b) Pay and other allowances claimed on behalf of a deceased employee may be paid without the production of the usual legal authority to the extent of Rs. 2500 under the orders of the Registrar after such enquiry into the right and title of the claimants as may be found sufficient.

6.7 Mode of Payments :

- (a) All the payments of salary shall be made either through Bank Account of the employee or by cheque.
- (b) The undisbursed salary cheque to the absence of an employee either on leave or any other cause shall be refunded to the Accounts Branch, Panjab University in the last week of the month. This fact shall be noted in the acquittance roll register and the bank receipt number and date vide which the amount has been refunded indicated thereon.

The amount refunded as undisbursed salary may be claimed later by preparing a new bill. Provided that if in the opinion of the Head of Office/Department the restriction as in Para I above is likely to cause inconvenience in the case of an employee posted at an out station, the undisbursed salary may at his option, be retained for any period not exceeding three months, but this concession shall not be availed of unless the Head of Office/Department is satisfied that proper arrangements can be made for the safe custody of the amount retained.

- (c) The amount of undisbursed salary shall be noted in the Establishment Check Register against the original entry. It shall also be noted on the original voucher. Full particulars viz. the university receipt number and date vide which the undisbursed salary had been refunded shall be noted on the Establishment Check Register and the original voucher.

When the payment of undisbursed salary is made, it shall be recorded on the Establishment Check Register and the original voucher to guard against the duplicate payment.

6.8 Leave accounts :

The leave accounts of different kind of leave due to the employees shall be kept in their service books. Each time an employee applies for leave, his leave account shall be updated and the leave admissible to him shall be noted under column 'Leave at Credit'.

The leave application of the employee shall be forwarded to the Officer competent to sanction leave with a report of leave due to him. A copy of office orders sanctioning leave to the employees

shall invariably be sent to the Office of Finance & Development Officer; the leave sanctioned shall be noted in the leave account under column 'Leave Taken'. The balance leave shall be struck out and noted in the leave account under the column 'Balance'.

The Drawing Officer while signing the attendance report of the employee working under him or the Establishment Bills shall ensure that the employees whose names have been shown as absentee or included in the absentee statement have been sanctioned leave by the competent authority. In case the leave has not been sanctioned the Disbursing Officer and the Salary Section shall withhold the payment of the salary of the employee concerned for the period of absence.

6.9 Service book

- (i) A service book is a contemporary and permanent record of a person's official career.
- (ii) A service book shall be maintained for each employee who has been appointed substantively or on officiating basis. The service-book shall, however, not be prepared for the employee appointed on purely temporary basis or officiating basis where the vacancy is not likely to last for more than a year and the employee is not eligible for permanency.
- (iii) The service-books of the employees shall be maintained by the Head of the Department where they are posted or working. The service book shall be prepared from the date of first appointment of the employee in the university. The service book shall contain the following entries
 - (a) every step in the employee's official life;
 - (b) period of suspension, interruption etc. with its duration; and
 - (c) reduction to lower post with reasons.
- (iv) Entries made in the service book shall be attested by the Head of the Department/ Branch or such officer as may be authorized in this behalf.
- (v) It shall be the duty of every employee to see that his service book is properly written and attested. He shall sign his service-book at least once a year.
- (vi) As the service book is a very important record, the safe custody of service books of all the employees needs utmost attention so that these are not lost or misplaced. The service books of the employees in the Registrar's Office shall, therefore, be kept in safe custody in the Establishment Branch under the supervision of the Asstt. Registrar (Establishment). The service books shall not be allowed to be removed out of the Establishment Branch except under proper receipt of the official concerned. If any service book is called for by any authority, a movement register of service book shall be maintained.

The service books of the employees working in the Departments and other offices shall be kept by the Heads of the Departments/ Offices. The provisions for the safe custody of service books, as explained above shall be followed by the Heads of the Departments/ Offices.

The Service-Books of those granted pension shall be kept in the custody of AR/DR Incharge of the Pension Section under the overall Control of Finance & Development Officer.

- (vii) The declarations/options of the university employees electing the scale of pay and the statement showing the fixation of initial pay in the relevant revised pay scales in support of the entries made in the service books shall be pasted in the service books of the employees concerned.

- (viii) The service book shall not be given to the employee on retirement, resignation or discharge from the service. A certified copy of the service book may, however, be supplied to the employee on his request at retirement, resignation or discharge from the service on payment of Copying Fee of Rs.10.00 or as revised from time to time.
- (ix) A duplicate copy of the service book may be prepared for an employee who wishes to have it on a payment of Rs.10.00. The employee can present his duplicate service book once in a year to the Establishment Branch and may have the entries in the official record made in the duplicate service book under proper, authentication of the Asstt. Registrar (Estt.) Such a record may be used even in the case of loss, misplacement or destruction of the official service book.

6.10 Date of birth :

Every employee on entering the university service shall declare his date of birth according to the Christian era. Special precaution shall be taken at the time of filling up page (1) of the service book specially in respect of the date of birth, as it is to determine the final date of retirement of the employee. The officer authorized to maintain the service books shall perform this important function himself personally and attest the date of birth entry in token of his having done so. It shall be based on Matriculation/ HigherSecondary Certificate or an equivalent certificate where the date of birth is indicated. For class C employees or holder of other posts, where the minimum academic qualification is not laid down and the employees have not passed Matriculation/Higher Secondary examination, the date of birth certificate or an affidavit attested by a First Class Magistrate shall be accepted for the purpose.

In case where only the year of birth of an employee is known, the 1st July of that year shall be taken to be the date of birth. If the month is also known but not the date, 16th of the month shall be taken to be the date.

6.11 Alteration of date of birth :

Date of birth cannot be altered unless the employee concerned applies for correction of his age as recorded within two years from the date of his entry into university service. The university authorities, however, reserve the right to make a correction in the recorded age at any time against the university employee's interest, when it is satisfied that the age recorded has been incorrectly entered with the object that the employee may derive some unfair advantage there from. The Registrar will, however, have the discretion to refuse or grant such application and no alteration shall be allowed unless it is proved to his satisfaction that the date of birth as originally given by the applicant was a bonafide mistake and that he has derived no unfair advantage there from.

6.12 Strength and pay of establishment not to be varied :

- (1) When the entry of new establishment or any change, temporary or permanent, in any existing establishment is proposed, a note shall be submitted by the Head of Department to the authority empowered to sanction such establishment or such change, and such note shall set out :-
 - (i) the present cost either of the section or sections affected or total establishment, as the circumstances of the case may indicate to be necessary;
 - (ii) the cost after revision; and
 - (iii) the number of posts with pay-scales which it is proposed to add or modify.
- (2) The Heads of the Departments shall not make adjustments in the pay of establishment by allowing one employee more and to another less than the sanctioned pay of their respective appointments, provided that if the pay of an establishment is fixed in a grade, the authority

empowered to make appointments may make an extra appointment in a lower grade against an unfilled appointment in a higher grade.

6.13 Re-drawl of Deductions:

- (i) Deductions made from the salary bills on account of provident fund, income tax etc. recoveries on account of advances, rent and water-charges etc. shall be totaled and redrawn or adjusted by means of drawal of cheques/transfer entry, as the case may be.
 - (ii) Cheques in such cases shall not be drawn in favour of the Disbursing Officers. These shall be drawn in favour of the officers to whom the payments are actually to be made.
-

CHAPTER-VII

IMPRESTS AND TEMPORARY ADVANCES

- 7.1** No payment shall be made from the University fund except in the manner provided in these Rules and in particular no payment shall be made out of cash received for credit to the university fund, and no cheque shall be drawn except for immediate disbursement or to recoupe a Permanent Advance.
- 7.2** Except in the cases provided for in Rule 7.1 above, no payment shall be made except on the written order of the competent authority. In all cases, including payments made under the rules, the Officer concerned shall not make such an order until he has satisfied himself that the budget allotment under the relative head will not thereby be exceeded and unless the sanction of the competent authority exists for the charge, provided that the officials holding permanent advances (Imprests) may, on their own responsibility and without obtaining the sanction of the competent authority incur petty emergent expenditure there from, provided further that the sub-vouchers are, at the time of the recoupment of such permanent advances, countersigned by such authority.

7.3 Permanent advance (Imprest) :

Permanent advances may be granted by the Vice-Chancellor to the Officers who may have to make payments for petty day to day expenditure. These are subject to the following rules :-

- (i) The amount of the advance shall be determined by the Vice-Chancellor on the merit of each case. As these advances involve the permanent retention of money outside the University account, these must not be larger than absolutely essential.
- (ii) ¹The amount of the advance may be 10% of the contingency budget subject to a maximum of Rs.10,000/-.
For special reasons to be recorded the Vice-Chancellor may allow such advances in excess of the prescribed limit.
- (iii) The holder of a permanent advance is personally responsible for the safe custody of the money placed in his hands and he must maintain regular account of the advance and at all times be ready to account for the total amount of the money.
In the case of transfer of charge or annually by the 15th April, each Officer holding the permanent advance must send an acknowledgement to the Office of Finance & Development Officer of the amount due from and accountable by him as on 31st March, preceding.
- (iv) All expenses incurred and met from the imprest shall be accounted for by the imprest holder in the Imprest Account Register.
- (v) The amount of imprest shall not be mixed up with the general cash of the office or with the private cash of the imprest holder.
- (vi) The imprest shall not be utilised for a purpose other than to meet petty contingent expenditure, including TA/DA to outside experts, petty purchases up to Rs. 10,000/- etc. Sanction of the competent authority shall be obtained in all cases. Particular care must be taken by the Officer holding the imprest to ensure that no purchase order is split up to allow the expenditure to be met from the imprest.
- (vii) The imprest shall not be multiplied unnecessarily. An Officer's imprest should be sufficient to meet the needs of every branch of his office.

¹ Senate Para 1(XL) Dated 6/12/2006.

- (viii) An imprest holder shall obtain re-coupment of imprest in the manner described here-in after at least, once a month or as often as required during every month. The imprest shall be invariably got recouped before the close of the financial year as far as possible.

7.4 Payment out of permanent advance (Imprest) :

- (a) When payment is to be made from a permanent advance, a payment order shall be made by the Officer holding the permanent advance on the sub-voucher relating to the charge by means of rubber stamp; the amount of payment and the classification of the charge being inserted in ink.
- (b) When a payment order has been made, the amount of the charge shall be paid to the payee whose receipt shall at once be taken. The sub-voucher shall then be stamped with a rubber stamp and details of the expenditure noted in the Imprest Account Register.

Note : Cash receipts issued by the tradesmen for sales against cash payments should not be regarded as sub-vouchers unless these contain acknowledgement of the receipt of money from the purchaser as named therein for the price of the articles sold.

7.5 Recoupment of permanent advance :

When the balance of permanent advance is running out and in any case on the last working day of the month, the expenditure columns of the Imprest Account Register shall be totaled and the totals posted in a contingent bill duly classified with reference to the minor head of classification. A line shall then be drawn right across both sides of the account and the bill supported by relevant sub-vouchers laid before the Officer holding the advance who after comparing the entries in the bill with the Imprest Account Register and verifying the classification shall place his initials against each entry and sign the bill. The bill shall then be forwarded to the Audit Officer through the Accounts Branch for obtaining pre-audit encasement. On receipt of a cheque in payment of the bill, the number and date of the cheque shall be noted against the amount in the Imprest Account Register.

7.6 Imprest advances shall be recorded in a separate Register (Permanent Advances), which shall serve as a standing list of all sanctioned imprests; a separate page being set apart for each Deptt.

7.7 Imprest advances should be reviewed occasionally in order to see that the amounts held by various Disbursing Officers are not in excess of their requirements.

7.7² A Year-end Closure of Imprest

Regarding closure of imprest account at the end of each financial year following procedure shall be followed:

- i) On 20th of March, all bills lying with the departments against the imprest shall be submitted to concerned section of accounts department.
- ii) The concerned section of the account department shall take on record all such bills. Since expenditure has already been booked at the time of release of imprest, hence no payment shall be made against such bills and no fresh expenditure shall be booked.
- iii) The department shall deposit the unspent amount of imprest as on 20th March as per the following details :
 - a) Total amount of imprest sanctioned to department: _____
 - b) Less bills submitted to accounts branch upto
20th March, which are yet to be recouped/paid : _____

² Circular no. 179/FDO Dated 24.01.2017

- c) Balance amount deposited in University Account
No. **10444978333** under code **(M0100)** : _____
- iv) The unspent amount as per (iii)(c) above shall be reduced from the expenditure through a journal entry, i.e., Credit 'Expenditure head' to which imprest was debited and Debit 'Income head' to which unspent amount of Imprest was credited.
- v) The concerned section of the accounts department shall record the entries of the above details in the relevant register of imprest and shall also ensure that the position of the imprest account is squared up before the end of the concerned financial year.
- vi) In the first week of next financial year, the concerned department shall submit contingent bills for release of fresh imprest.

7.8 (1) Temporary advances :

Advances for urgent departmental and official purposes may be sanctioned by the competent authority. Such advances may be granted for :-

- (i) meeting petty and emergent expenditure debitable to a contingent grant received by the University from the Government or any other agency;
 - (ii) meeting the, expenses of a Seminar, Conference, Tournament, Tour and Excursion;
 - (iii) obtaining clearance of a parcel or consignment from :
 - (1) The Postal Authorities
 - (2) The Railways
 - (3) Transport Agency;
 - (iv) obtaining release of document relating to a consignment from a Bank when the agreement with the suppliers for the relative supplies has a specific provision in this behalf;
 - (v) remitting payment of supplies in advance to suppliers in accordance with the agreed and approved terms of the relative supplies by the competent authority and
 - (vi) any other purpose where advance is permissible. The advances shall be classified and charged to the concerned head of account.
- (2)** (i) The application for advance shall contain information on the following points :
- (a) The purpose or work for which the advance is required. This would be sanctioned in the name of the Head of the Department/Branch /P.I./Teacher or the Officer Incharge of particular event or scheme for which advance is being sought, as the case may be, and the drawing Officer shall be personally responsible for adjustment of the same within the prescribed period as at (iii) below.
 - (b) The date on which the purpose or work is likely to be finished or completed.
 - (c) Amount of budget provision under the head of account.
 - (d) Expenditure already incurred under the head of account.
 - (e) Information as regards previous advances issued but remaining outstanding (if no advance is outstanding 'Nil' information should be given).
 - (f) Date on which the amount is required.
- (ii) The amount of the advance shall be utilised specifically for the purpose or work for which it is sanctioned.
 - (iii) Statement of expenditure incurred out of the advance shall be submitted with all the original vouchers, bills, cash memo etc. within the period fixed by the advance sanctioning

authority, or one month from the date of conclusion of event or purpose for which advance was taken along with the unspent balance, if any.

- (iv) All advances shall, as far as possible, be settled before the end of the financial year i.e. before the 31st March of every year.
- (v) In case of advance remaining unadjusted on 31st March, the Officer holding the advance shall send an acknowledgement for each advance to the Office of Finance and Development Officer latest by the 15th of April every year.
- (vi) Any application seeking an advance should be made only after completing the entire spade work including the conduct of Market survey, if so required in the case of purchases etc.
- (vii) Any person who applies for an advance, will be required to indicate the likely/ estimated period of its utilization, which will be approved by the sanctioning authority alongwith the sanction for the advance. If the advance could not be utilized within the approved period, the advance taken will have to be got revalidated by seeking extension in the utilization period also giving the reasons and full justification for the extension in the period of validation by him, from the competent authority.
- (viii) The employee of the University who has taken advance must ensure the submission of adjustment voucher within a period of one month from the date of conclusion of the event or purpose for which the advance was withdrawn.
- (ix) The concerned Assistant Registrar (Accounts) shall review the advance register on monthly basis so as to ensure that the advance holder comply with the time limit for submission of adjustment voucher as stipulated above. In case of any delay in submission of adjustment vouchers within the stipulated period the Assistant Registrar must issue a notice to the advance holder for submission of required documents.
- (x) The movement of adjustment vouchers from the departments to accounts branch and then to the audit branch must be routed through the diary and dispatch registers with due acknowledgement.
- (xi) In case of any observation/discrepancy as pointed out either by the accounts branch or by the audit branch, it must be informed to the concerned advance holder through the diary and dispatch section with due acknowledgement. The dealing officials of the accounts branch will not supply the original adjustment account to the concerned officials for compliance of any office/audit objection. Only a letter in this regard shall be issued to the concerned quarter for compliance of objection etc. if any.
- (xii) On the final adjustment of the vouchers, a written confirmation must be forwarded to the concerned advance holder which shall be conclusive proof of adjustment of advance.
- (xiii) The Establishment Branch must provide a copy of gradation list of all the employees to all the Assistant Registrars in Accounts Branch as amended from time to time containing the information of date of retirement of each employee.
- (xiv) On monthly basis, the concerned Assistant Registrar (accounts) shall review the list of all pending adjustments so as to find out the cases where the concerned advance holder is going to retire in the next one year. In such cases the Assistant Registrars in the Accounts Branch must ensure that a notice of unsettled advances standing in the name of such retiring employees must be given at least six months before the date of his/her retirement. Such notice must specify the date of advance, amount of advance, purpose of advance alongwith payment details such as cheque number, date and reason for non adjustment.

- (xv) By such notice an opportunity shall be given to the employee to submit necessary information in the accounts branch with respect to the adjustment vouchers submitted by the retiring employee, if any. On the basis of information supplied by the retiring employee, the accounts branch must take the necessary steps for settlement of all the pending advances and give a written confirmation in this regard to the retiring employee. This process must be completed within a period of 15 working days from the date of receipt of required information/documents from the employee.
- (xvi) In case of any dispute with respect to the adjustment of such advances, the case shall be submitted to the Vice-Chancellor by the concerned AR (Accounts) through Finance & Development Officer and Registrar for issuing necessary orders.
- (xvii) In case, the retiring employee fails to give any information or otherwise does not respond to the notice given by the accounts branch as stated above within a period of 30 days from the date of issue of such notice, then a final notice shall be issued by the accounts branch seeking the information as to the submission of adjustment vouchers and giving a last and final opportunity to the retiring employee to submit the necessary details on or before 15 days from the date of such final notice.
- (xviii) On receipt of any information consequent upon the final notice as per point XVII above, the accounts branch shall take necessary steps as per XV & XVI above.
- (xix) If the retiring employee does not respond even to the final notice, then a case shall be prepared by the concerned Assistant Registrar, Accounts for withholding of the amount equivalent to the unsettled advance from the retirement dues for the approval of the Vice-Chancellor through Finance & Development Officer and Registrar.
- (xx) The Accounts Branch should submit all cases for adjustment of advances to the audit latest within three working days of its receipt. The auditor shall pass or raise its objection(s) latest within three working days of the submission of the bill to the audit by the Accounts Branch.
- (xxi) All permanent advances given to the university departments/offices and permanent securities deposited with the electricity department/state electricity board shall except temporary securities for temporary connections which are drawn on temporary advance bills and noted in the "Register of Temporary Advances", be accounted for in "Register of Permanent Advances". A separate register shall be maintained by each department to keep a record of permanent advances and securities and to watch the recoveries of interest on them, which may be admissible at the time of refund or maturity. The Drawing Officer of the University while sending the bills for payment of permanent advances and securities to the Accounts Branch shall invariably make entries in the departmental "Register of Permanent Advances". The Register of Permanent Advances shall be maintained by the concerned disbursing officer and Supdt./A.R.(Accounts). When a Drawing Officer has to draw a permanent advance for deposit of security, under proper sanction, the bill shall be processed like other contingent bills in the Accounts Branch. Before putting up the bill for pre-audit to the Resident Audit Officer, it shall be entered in the "Register of Permanent Advances". On first April every year, all Disbursing Officers of the University shall send to the D.R. (Accounts) a list of the permanent advances and securities accountable by them which shall submit it to the Finance & Development Officer. The adjustment bill (in prescribed form) shall be submitted by the deptt. to Accounts branch. Before submission of the adjustment bill, the deptt. must ensure that the expenditure made against such temporary advance has been approved by the authority competent to accord financial

approval for such expenditure. The Supdt./A.R. Accounts branch shall after verify the adjustment bill put it up to the audit for passing of the adjustment.

After adjustment, a written communication shall be given by the concerned Supdt./A.R. Accounts to the advance holder.

- (xxii) With a view to avoid reshuffling of files regarding submission of Accounts and adjustment of advances, the objections on all Accounting bills, if any, may be raised by the Audit Branch in one go instead of doing so in piecemeal/again and again on different occasions.
- (xxiii) The final response from concerned departments/branches after removal of all audit objections in full, must reach the concerned University branch latest within a period of 15 working days otherwise they will be held responsible for the delay involved in the final adjustment of advances.
- (xxiv) The period of two days in a week be given by the Auditor/Audit Branch to dealing officials of the Account Branch/Teaching/Non-Teaching Deptt. for getting the advance adjusted to avoid delay in adjustment of advances. If the dealing official in any branch/office happens to be on leave or duty elsewhere, alternative arrangement may be made by the head of the Branch to attend to the work on that set for that day so that there is no disruption of work in the office.
- (xxv) In order to monitor the adjustment of advances, regular monthly review meetings should be held by the Accounts Branch, Audit Branch and the Department concerned together in respect of all outstanding advances with a view to expedite the adjustment of all pending advances.
- (xxvi) ³The Chairman of the department or Head of any branch/office should be obliged to get all the outstanding/advances adjusted for advances pertaining to his/her period before handing over the charge to the next person.
- (xxvii) ⁴An interest @ 13.5% p.a. be charged from all University officials and others who had not submitted/do not submit Advance Adjustment Vouchers/Refund the balance amount within the period specified for the purpose or one month from the date of completion of work, as the case may be. In case, the unspent balance is not refunded in time as above, interest shall be charged from the date of drawal of advance upto the date of deposit of the same.
- (xxviii) ^{*}The payment of checking of answer books/remuneration/overtime etc. to the University officers/officials who are deputed to the evaluation centres be made after getting adjustment checked from Audit/RAO to refrain such type of delay of adjustment account. The advance holder must ensure for the submission of adjustment within the period of one month from the date of conclusion of the event/purpose of advance drawn.
- (xxix) ^{*}The dealing officials of the Accounts Branch will not supply the original adjustment account to the concerned officials/officer/office for compliance of any office/audit objection. Only a letter in this regard shall be issued to the concerned quarter for compliance of objection etc., if any.
- (xxx) ^{*} In case any official/officer from Teaching/Non-teaching Departments/Branch do not submit the adjustment account within stipulated period, the another advance be not sanctioned/given to him/her for any purpose.

³ Synd. Para 50 dt. 7.8.2004

⁴ Office circular no. 2851-3050/A dt.18.8.2005

^{*} Syndicate Para 9, dt. 30.04.2011

- (3) The amount of advance shall be drawn on contingent bill form. When a temporary advance is drawn for a specified purpose under the orders of the competent authority, an entry shall be made in the Register of Clearance of Advances so as to keep a watch on the adjustment of advances. The adjustment or recovery of advances shall be watched closely by the Accounts Branch through this register.
- (4) (i) the amounts of temporary advances outstanding at the end of each financial year shall be abstracted on to a list of outstanding advances showing the original amount advanced and the date on which the advance was made and the list shall be put up to the Finance and Development Officer for onward submission to the Vice-Chancellor for information and necessary action.
- (ii) The advance sanctioning authority at the time of sanctioning the temporary advance shall fix the period during which the Officer holding the advance shall be bound to submit the adjustment account duly approved by the sanctioning authority to the Accounts Branch for necessary check and adjustment of the amount of advance in their record.
- (iii) The rules prescribed for preparation and submission of bills for services or for supplies shall apply to the case of adjustment account also.
- (iv) If any unspent balance has remained with the advance holder, he shall credit the amount to the University account or the account concerned at once and attach the receipt with the adjustment account. The unspent balance shall in no case be retained after the purpose of the advance for which it was allowed has been fulfilled.
- (v) The detailed accounts of advances submitted by the advance holders shall be subjected to scrutiny on the same principles and with precisely the same formalities as are observed in the case of bills presented for payment.
- (vi) There shall be a separate register in each section of the Accounts Branch to be kept by the Office Supdt. to record the movement of every adjustment account for the advances made i.e. as and when received from the respective Departments. On receipt of the adjustment accounts, entry shall be made in the said register and serial number be also shown against the relevant advance in the main Advance Register. This procedure would help/facilitate the incharge concerned to find of the latest position of the outstanding advances at any point of time. This procedure would help/facilitate the incharge concerned to find of the latest position of the outstanding advances at any point of time.

Sr.No.	Date of receipt of Adjustment Account	Amount of Advance with Cheque No. & date	From whom received of (Name of Dept./Individual)	Mode disposal (with date)	Initials of Supdt. (with date)
--------	---------------------------------------	--	--	---------------------------	--------------------------------

7.9 Closing of register :

The Register of Clearance of Advances shall be totaled, balanced and proved at the end of each financial year and the outstanding balances carried over to the register for the next year under a certificate signed by the Assistant Registrar (Accounts) that all the balances outstanding on 31st March have been correctly carried over to the register for the next year.

- I. Since all the documents for opening of L/C or issue of foreign drafts for a particular firm in connection with the import of equipment/rare chemicals/glassware etc. under OGL Scheme, are completed by the concerned Teaching Deptt., only the Head of the Deptt. or P.I. will directly open L/C after depositing required amount with the Bank plus Bank charges.

II. While obtaining permission or opening of Letter of Credit, sanction of advance i.e. cost of equipment (indicated on Proforma Invoice) plus Bank charges as also charges for engaging of Clearing Agents be obtained by the respective Head/Chairman of the Department on the following format :-

- (i) For opening of L/C for the import of _____ total value in foreign currency & equivalent amount in rupees (according to prevalent rates) _____ exact amount to be charged at the time of maturity of L/C & on the exchange rates prevalent at that time payable out of budgethead _____).

If need arises, additional amount will be drawn at the time of opening/ maturity of L/C due to variations, if any, in the exchange rates:

Issue of draft in foreign currency (as advance payment to the Suppliers), at prevalent exchange rates + bank charges are payable out of budget head “ _____ ”

- | | |
|---|---|
| (ii) Clearance charges for Clearing Agents | Amount of advance will be drawn at the appropriate time out of suitable budget head according to the provision available. |
| (iii) Freight/customs duty/other overhead charges | |

Note :- The sanction for items (ii) & (iii) should be obtained by the Department well in time for the imported consignments of goods being received as ‘gratis’ or other wise/replacement of accessories/against foreign drafts etc.

III. Check List to be observed by the Department to reduce ‘demurrage’ charges on consignments from abroad :

- NMI Duty Exemption Certificates for the imported goods as per notification No. 8/89 or Import Pass Book, be obtained well in time as per procedure recorded at Sr. No. 4 under ‘Air Consignments’.
- Documents be retired from the Bank as early as possible.
- Clearing Agents be engaged, well in time.
- All the documents (original Bill of Lading/Airway Bill/Notice duly endorsed in favour of Clearing Agents, Invoice (in duplicate) showing CIF value, Insurance slip, Xerox copy of registration certificate under OGL Scheme, certificate (in original) of imported goods, packing slip, catalogue of the imported goods, copy of indent, 5 copies of (Declaration form together with NMI & Duty Exemption Certificates or Pass Book) be sent to the appointed Clearing Agents well in time with clear instructions for the dispatch of consignments i.e. after having been cleared by the Clearing Agents.

Note: If heavy demurrage has accrued on the consignment steps be taken to obtain ex-gratia exemption from the respective authorities of the Port/Ware House concerned (The Chairman, Bombay Port Trust, Bombay, can grant exemption upto 80% as a special case, if the goods are to be cleared at Bombay Port.)

IV For obtaining the clearance of Air Consignment, the following documents are required:-

- CARGO ARRIVAL NOTICE duly endorsed in favour of Clearing Agent. In case it is in the name of the Bank, then it will be endorsed by the banker in the name of buyer/importer who will endorse it in favour of the Clearing Agents. Freight, Certificate & Banker endorsement are separately required on their letter head.
- Govt. Value Declaration (in duplicate) duly signed, filled up & stamped.

3. Bill of Entry Declaration (in quadruplicate) duly signed, stamped & filled up.
 4. Bank Attested Invoice.
 5. NMIC & DEC as per notification No. 8/89 or imports Pass Book in the absence of NMIC & DEC.
 6. Air-freight charges as per Cargo Arrival Notice by demand draft.
 7. In case the consignment has arrived direct in favour of Head of Department, the separate authority on his letter head addressed to concerned airlines in favour of Clearing Agents to collect the Delivery Order be issued.
-

CHAPTER-VIII

UNIVERSITY WORKS

8.1 Definitions

In this chapter the following special terms and expressions, unless the contrary intention appears, shall have the meaning hereby assigned to them:—

- (i) “Advance Payment” means a payment made on a running account to a contractor for the work done by him but not measured.
- (ii) “On Account Payment” means a payment made on a running account to a contractor in respect of work done or supplies made by him and duly measured.
- (iii) “Administrative approval” denotes formal acceptance and is in fact an order of the competent authority to the University Engineer to execute a certain work at a stated sum based on rough cost estimate with preliminary plans prepared for the purpose.
- (iv) “Contract Work” is in the form of a written agreement and contains a stipulation as to the quantities and rates of items of work to be done and the time within which it is to be completed. It is generally for completed items of work (both for material and labour).
- (v) “Final Payment” is the last payment on a running account made to a contractor on the completion or termination of his contract in full and final settlement of his account.
- (vi) “Secured Advance” is an advance made on the security of materials brought at site of the work by a contractor whose contract is for completed items of work (both for labour and materials).
- (vii) “Technical Sanction” is an order of the competent authority sanctioning a properly detailed estimate of cost of a work of construction or repairs, proposed to be carried out by the university engineering department. It shall not ordinarily exceed the administrative approval by more than 5 per cent.
- (viii) “Work Contingencies” indicates the incidental expenses of a miscellaneous character which cannot be classified appropriately under any distinct sub-head of work ‘in the estimate but pertains to the work as a whole.
- (ix) “Hand Receipt” is a simple form of voucher intended to be used for miscellaneous payments and advances.
- (x) “Piece Work” is an agreement in the form of work order (and not a contract) which contains only a specification of the work and rates to be paid for it without specifying the “quantity” or the “time limit” within which it is to be executed.

8.2 (i) The Syndicate has authorized the Vice-Chancellor to constitute committees to deal with Tenders/Purchases of Works Department through the two purchase committees with technical personnel associated with them. One of the Purchase Committees (Junior Purchase Committee) would deal with purchases/works amounting to Rs. *Fifteen lac* and the other (Senior Purchase Committee) for purchases/works above Rs. *Fifteen lac*. These committees shall assist the Vice-Chancellor in scrutinizing all the tenders received and making purchases from time to time.

- (ii) (a) *The Junior Purchase Committee/Junior Tender Committee will consist of:*
 - *Two members nominated by the Vice-Chancellor*
 - *D.R./A.R. Accounts*
 - *Two Sub-Divisional Engineers*

■ *Executive Engineer concern will be the convener*

The committee will recommend purchase/Tenders upto Rs. Fifteen Lac and the Executive Engineer will place order as per the recommendations of the Committee.

- (b) The Senior Purchase Committee shall be constituted by the Vice-Chancellor which shall examine and recommend all purchases and tenders above Rs. Fifteen lac.

The Executive Engineer will put up all the tenders and the comparative statement with his recommendations to the Tender Committee which will scrutinize the tenders and forward the same to the Vice-Chancellor with its recommendations. The allotment of work will be made only after the Vice-Chancellor has approved the allotment of work.

8.3. Administration:

- (a) Administration of the works department shall be under the immediate charge of the University Executive Engineer who shall be responsible to the Vice-Chancellor for its efficient working. In the discharge of his duties and functions, he shall be assisted by the Sub-Divisional Officers and other technical and non-technical staff.
- (b) There shall be a Technical Adviser appointed by the Syndicate who shall exercise such powers as may be assigned to him by the Syndicate/Senate. Broadly speaking, the Technical Adviser shall tender technical advice on matters referred to him by the university Executive Engineer and the Vice-Chancellor.
- (c) The Executive Engineer and the Technical Adviser shall—
- (i) consider development plans for the improvement of the university campus, residences, hostels, roads, sanitation, water supply and other public amenities; and
 - (ii) recommend to the Vice-Chancellor a “Programme of works” to be executed in the ensuing year.

The programme of works shall specify works, as under :--

1. Maintenance works
2. Minor works
3. Major works

8.4 (a) Classes of works:

Works are divided primarily into two classes, viz. “Original Works” and “Repairs and Maintenance Works”.

- (i) The term “Original Works” indicates construction of entirely new works as also repairs to newly purchased or acquired previously abandoned properties required to be brought into use again.
- (ii) The term “Repairs and Maintenance Works” primarily indicates operations under them to maintain in proper condition buildings and works in ordinary use.
- (iii) When a portion of an existing structure or work is to be replaced or remodeled and the cost of the change represents a genuine increase in the value of the property, the work of replacement or re-modeling may be classified as “Original Work” subject to the approval of the Vice-Chancellor. In all other cases the whole cost of the new work shall be charged to “Repairs”.

(b) Major and Minor works :

“Original works” are further classified into Major works and Minor works. The monetary limit for classification of these works shall be such as may be fixed by the Vice-Chancellor, from time to time.

(c) Annual repairs and special repairs :

Annual repairs are generally divided into three kinds—

- (i) Periodical repairs which are carried out as a matter of routine or rotation and usually involve the same quantity of work from time to time.
 - (ii) Repairs which are not carried out as a matter of routine/rotation but which are convenient to carry out, as far as may be necessary, at the time of periodical repairs.
 - (iii) Occasional or petty repairs which may have to be carried out between the time of periodical repairs.
- (d) Special repairs are those where the renewal of floors and roofs are undertaken or other special repairs and replacements which become necessary at long intervals. Programme for repairs shall be placed before the Technical Adviser and funds shall be provided in the annual budget estimates. The works shall be executed in accordance with the prescribed procedure i.e. prior administrative and technical approval shall be obtained and the expenditure got sanctioned from the competent authority.

8.5. Programming, budgeting and sanctions :

- (a)
 - (i) The University shall maintain a “Register of Projects”. In this register shall be entered all the proposals for new works.
 - (ii) The proposals in the register shall be placed before the Vice-Chancellor through the Technical Adviser for selection of works and for according administrative’ sanction.
 - (iii) Before according administrative sanction to a project, the Vice-Chancellor shall ascertain from the Executive Engineer the ‘approximate cost of the project. He shall consider the utility of the project, its urgency and means available to finance the project.
 - (iv) The project/s beyond the means of the University to finance shall not be undertaken.
- (b) While sanctioning funds for the project, the Vice-Chancellor shall consider if it is possible to provide the full amount of the project during the year. If the full amount cannot be provided in a year, the Vice-Chancellor shall in consultation with the Technical Adviser fix a programme of items of work which can be carried out in a phased programme. However, in such cases, care shall be taken to see that the items of work to be executed in stages are not damaged and the amount spent on them does not go waste.
- (c) Repairs shall ordinarily be given precedence over the original works. Adequate provision shall be made to continue the works in hand at the close of the year.
- (d) In order to enable the Board of Finance/Syndicate to make adequate provision for the on-going works, the Executive Engineer shall state his full requirement of funds for the next financial year by the date mentioned in Chapter ‘III-Budget’.
- (e) The sanction accorded to the estimates for repairs for the current year shall lapse with the close of the year. However, the sanction accorded to the estimates for special repairs or original works shall hold good till the works have been completed.
- (f) Sanction accorded for allotment of funds in the budget estimates shall remain in force till the end of the year to which it pertains. In the case of ‘original works’ and ‘special repairs’, however, the Board of Finance shall after calling for a statement of incomplete works at the end of the year and the probable amount required for their completion, sanction re-allotment of funds so that the works may be proceeded in the next year. Such sanction of re-allotment of funds shall be included in the supplementary budget.

8.6 Commencement of work :

¹Before commencement of any work whether it is to be executed through a contractor or by departmental labour, it shall be ensured that:

- (i) administrative approval, has been obtained from the competent authority;
- (ii) financial sanction has been accorded by the competent authority
- (iii) the rough cost estimates has been approved by the Executive Engineer on the same pattern being followed in U.T. Engineering Department. However, the detailed estimate must be technically sanctioned by the competent authority before releasing the final payment of the work .
- (iv) funds to cover the charges during the year, have been provided by the competent authority.

In any case, whether on ground of urgency or otherwise, the Executive Engineer is required to carry out a work or incur a liability which involves infringement of these rules, orders of the Vice-Chancellor shall be obtained in writing. On receipt of such orders from the Vice-Chancellor, the Executive Engineer shall proceed to carry out the necessary work.

Note:-Administrative approval accorded to a work shall need renewed approval if funds have not been appropriated to the said work/scheme in either of the two budgets succeeding the date of the original approval.

Example :-An Administrative approval accorded to a work in the year 2009-10 ceases to be operative on 31st March, 2011. The Administrative approval shall need renewed approval if the work was not included in the budget estimates for 2010-11 or 2011-12 or no funds had been appropriated to it by an additional grant in 2010-11.

8.7 (a) ²Administrative approvals:

The following authority shall be competent to accord administrative approval for a work upto the amount noted against each:

Vice-Chancellor : Full powers

8.7 (b) ³Power to accord technical sanction of the estimates:

- | | | |
|---|---|-------------------------|
| 1. Vice-Chancellor | – | <i>Upto Rs. 50000/-</i> |
| 2. Technical Adviser or other authority nominated by the Syndicate. | – | Full powers |
| 3. Executive Engineer (Estimates for maintenance Annual Repairs and Minor Improvements of P.U. Buildings) | – | Full Powers |

8.8 Preparation of estimate (Original Works/Maintenance Works):

- (i) In preparing the detailed plans and estimates the guidelines provided in the **C.P.W.D.** code or the code framed by the University, shall be observed, as far as possible. The following guidelines shall also be observed while preparing the estimates—
 - (a) Provision shall be made in the estimates for all incidental expenses which could be foreseen. In addition a provision shall be made to cover the cost of petty work - charged staff and contingencies which cannot be foreseen upto 5% of the estimated cost of the work.

¹ Syndicate Para 58 dated 28.6.2008 & para 45 dated 31.7.2011

² Syndicate Para 51, dt. 16.12.1973

³ Syndicate Para 51, dt. 16.12.1973

- (b) • The detailed estimates shall be prepared in the office of the Executive Engineer on the basis of the detailed plans and details received from the Architect.
 - The rough cost estimate will be prepared based upon the plinth area rate basis where detailed drawings are not available with complete details. The administrative approval will be sought on the basis of rough cost estimate.
 - (c) The report accompanying the detailed estimates shall be comprehensively drawn up under the specific heads. Necessity and the urgency of the work, as well as the expected time of its completion, etc. shall invariably be included in the report.
 - (d) Changes during the execution of a work shall be made by the Executive Engineer as considered necessary, on change of design by the Architect or if it is necessary for structural or economic reasons, it shall not be necessary to revise any detailed estimate unless the total expenditure exceeds the sanctioned estimate, by more than 5% or Rs. 5,000/- whichever is more. Excess upto 5% over the detailed estimates or Rs. 5,000/- whichever is more shall be got regularized with the approval of the Vice-Chancellor.
 - (e)⁴ After allotment of the work, there should not be any change in specifications of the material. Change in specifications should normally not be allowed in any case, until it is a dire necessity keeping in view the urgency of the work/interest of the work. However, in such cases, the financial implications involved should invariably be brought on record for enabling the competent authority to consider such an amendment and take appropriate decision.
- (ii) **Schedule of Rates**
- To facilitate the preparation of estimates, as also to serve as a guide in settling rates in connection with contract agreement, the schedule of rates in force in the Central Public Works Department shall be adopted from year to year.
- Schedule of rates for items of work where it is not possible to adopt the common schedule of rates of the Central Public Works Department, shall be prepared on the basis of the prevailing market rates by the Executive Engineer.
- (iii) **Detailed plans and estimates**
- (a) Detailed plans and estimates for original works shall be prepared only when the administrative approval to these works has been accorded. Reference to the orders of the authority competent to approve shall invariably be quoted in the estimates.
 - (b) The estimates shall be prepared generally in the form used in the Central Public Works Department. The Executive Engineer may, however, make additions or alterations in the headings of the form, according to requirements.
 - (c) The report accompanying the detailed estimate shall be comprehensively drawn up under the specific heads. Necessity and the urgency of work, as well as the expected time of its completion, etc. shall invariably be incorporated in the report.
 - (d) The estimates shall be prepared for the complete work and not for piece-meal work. The cost of the work shall generally be calculated at the rates given in the schedule of rates, If for any reason, the rate of an item of work is not considered adequate and higher rate is necessary, a detailed statement showing the manner in which the higher rates entered in the estimates has been arrived at shall be appended with the estimate.

⁴ Syndicate dated 23.9.2017, para 10

- (e) All incidental expenses, which can be foreseen, shall be provided in the estimates. Provisions for contingent expenses shall also be made to the extent of 5% of the total charges. The provision made for contingencies shall not be utilised for any new item of work not provided in the estimates, without the sanction of the authority competent to sanction the estimates.
- (f) When the estimate is likely to exceed by 5% for any reason, a revised estimate shall be prepared as soon as the necessity arises but before the completion of the work.
- (g) Minor deviations within the sanctioned estimates which do not necessitate the preparation of revised estimates may be carried out with the sanction of the competent authority in accordance with the powers delegated for this purpose. Such deviations shall, however, be shown in a statement in the prescribed form, to be kept on record along with the sanctioned estimates.
- (h) If a work is abandoned after partial execution and is proposed to be taken up again, a fresh estimate shall be prepared before the work is re-started.
- (i) The annual repairs estimate for the buildings shall be for fixed amount based on the plinth area of the building and the use of the building as is the procedure followed in the Central Public Works Department. The plinth area rates shall be fixed by the Technical Adviser from time to time with the approval of the Vice-Chancellor.

8.9 Procedural and other requirements:

Manner of execution of works

Works shall be executed departmentally by employing daily labour or through contractors as may be decided by the Vice-Chancellor.

8.10 Types of contract :

The contract can be either item rate or percentage rate above or below the rates given in the sanctioned schedule of rates or lump sum for the entire work.

The engineering department shall follow the system as is decided by the Buildings and Works Committee/Vice-Chancellor keeping in view the procedure followed by the Central Public Works Department and the stipulation, if any, made by the grant-giving authority.

8.11 Contract documents :

In the case of works to be given out on contracts the Executive Engineer shall prepare the following:

- (i) 'Contract Document' so that there may be no ambiguity which might subsequently give rise to complications or go to the extent of vitiating the contract.
- (ii) Complete set of drawings showing the dimensions of the proposed work and Details of the various parts of the work.
- (iii) Complete specifications of the various items of work and the materials to be used.
- (iv) Schedule of the quantities of the various items of work.
- (v) List of materials to be issued by the engineering department giving the rates and place of issue.
- (vi) Rates of items of work.
- (vii) Conditions of contract to be complied with by the person whose tender has been accepted. Opinion of the Legal Adviser shall be obtained where necessary.

8.12 Calling of quotations and tenders :

- (a) No work order is necessary for a work likely to result in a payment of **Rs. 15,000/-** or less or such other amount as may be fixed by the Syndicate.

- (b) For estimates exceeding **Rs. 15,000/-**, quotations shall be called and notice calling quotations shall be issued as under :-

(i) Up to Rs.1,00,000/- **7 days notice**

Note :- (i) Work order can be issued upto the amount of **Rs. 1,00,000/-**

(ii) In exceptional and extremely emergent cases, prior sanction of the Vice-Chancellor shall be obtained to carry out a work/purchase materials without calling quotations for works exceeding **Rs. 15,000/-**.

- (c) For estimates exceeding **Rs. 1,00,000/-** Bids shall be called as under :--

- (i) Estimates **Up to Rs. 15.00 lacs through** limited tenders from the selected contractors giving a notice of 15 days.
- (ii) Estimates above **Rs. 15.00 lacs** through Press Advertisement in two principal newspapers to be approved by the Vice-Chancellor giving a notice of 3 weeks.
- (d) Quotations and limited rate enquiries shall be issued under certificate of posting and sealed quotations invited. It shall be ensured that the field is adequately covered by issuing enquiries to as many contractors/suppliers in the line as is possible. A copy of each limited enquiry shall also be put up on the notice board.
- (e) Advance information under certificate of posting regarding the issue of each advertised tender shall be sent simultaneously to leading contractors/suppliers in the field.

8.13 Composite tenders :

- (a) Normally, for buildings, composite tenders including electrical works and special power-wiring shall be invited and a clause to the following effect included in the work contract :
“That the general builder, shall get the electrical work executed through a licensed contractor having good and sufficient experience, in laboratory wiring and special power wiring. The contractor shall be got approved from the University.”
- (b) If for any reason, it is considered necessary to invite separate tenders for the electrical and power wiring etc. then limited tenders from at least, six contractors with a record of excellent work in laboratory wiring and special power wiring shall be invited and the work entrusted normally to the lowest tenderer.
- (c) The electrical contractor shall be required to provide detailed drawings as a part of the contract.

8.14 Notice inviting tenders :

- (1) The following particulars shall invariably be furnished in the tender notice :-
- (i) Name of work and the amount of estimate.
- (ii) Time allowed for completion of work.
- (iii) Class of contractors from whom tenders are invited.
- (iv) Place from where tender ‘forms are available and cost of form. Place where detailed plans can be seen.
- (v) Place where tenders are to be submitted. Date and time by which the tenders can be submitted.
- (vi) Place, date and time for opening of the tenders.
- (vii) Amount of earnest money to accompany the tenders. Shape in which earnest money shall be accepted.
- (viii) Amount of security required in case the tender is accepted.
- (ix) Name of official who has been empowered to accept the tenders.

- (x) 'Power to reject any or all the tenders, so received, without assigning any reasons', rests with the officers accepting the tender.
- (2) The time for receipt of tenders shall be allowed as mentioned in rule 8.12 (b)& (c) of this chapter.
- (3) The tenderer shall invariably initial with date all the corrections in the schedule of quantities, schedule of 'materials to be issued and the specifications and other essential parts of tender documents before submission;
- (4) An ambiguous, conditional, telegraphic and telephonic tender shall be liable to rejection.

8.15 Opening of tenders:

- (a) At the advertised time and place, the tenders received for a contract shall be opened by the University Engineer or any other authorized officer, in person. The tenders shall be opened in the presence of such of the Intending contractors or their authorized agents who may like to be present there. A statement showing the names of tenderers or their authorized agents who are present there shall be prepared and got signed by them at the time of opening the tenders.

No tender shall be accepted from any person directly or indirectly connected with the service of the university.

- (b) The tenders received shall be initialed by the Executive Engineer or his nominee. Each tender on opening shall be entered in the 'Register of Tenders'. Against the entry of each tender shall be written the rates/amount and conditions, if any, indicated by the contractor in his tender. This entry in the register of tenders shall be announced by the Officer opening the tender to the contractors and their authorized agents who are present there. The entries made against each tender in the register of tender shall be signed by the authorized officer opening the tender.
- (c) When more than one tender has been received for a work, a comparative statement shall be prepared. On this statement shall be recorded the recommendations and the final orders of the accepting authority.
- (d) Normally no conditional tender shall be accepted. It shall be rejected outright. However, where the conditions mentioned in the tender have no financial implications or where the tender remains the lowest even after accounting for the financial implications of the conditions the tender may not be rejected but may be considered on merits.

8.16 Acceptance of tenders:

- (a) Usually the lowest tender shall be accepted, unless there be some objection to the capability of the contractor, the security offered by him, or unsatisfactory execution of his earlier work. In such cases, reasons for rejecting the lowest tender shall be recorded confidentially on the comparative statement. The contractor shall, however, have no right to question why his tender has been rejected. In selecting the tender to be accepted, the financial status of the contractors and the firms tendering shall be taken into consideration in addition to other relevant factors.
- (b) Generally, no consideration shall be given, to the offers received after opening the tenders on the scheduled time and date but if it is found that the subsequent offer is favourable to the University, tenders shall be re-called or negotiations be carried on with the lowest tenderer to bring down his rates to the level of the lowest quotation received subsequently. It might happen that the negotiations may not be fruitful to bring down the rates of the lowest tenderer to the level of the lowest quotation received subsequently. If this condition

arises, in any case, tenders should be recalled after giving due publicity, unless of course the work is of a very urgent nature and any delay in postponing its execution, as a result of recalling of tenders is not desirable. The decision in such cases shall lie with the Vice-Chancellor.

8.17 Earnest money and security for performance of Contracts:

(1) Earnest money deposits:

- (a) The Earnest Money Deposits applies to all tenderers without which the tenders will be considered defective and shall be rejected. The Security Deposit applies only to those contractors whose tenders have been accepted and who are entrusted with the execution of the work.

- (b) The rates for earnest money deposits and security deposits shall be as under :-

EMD	SECURITY	DEPOSIT
1. Upto Rs. 1,00,000/-	NIL	NIL
2. Above Rs. 1.00 lac	2% of estimated cost	5% of estimated cost

- (c) The earnest money shall be paid by Bank Draft made out in the name of the University as may be notified in the notice inviting tenders. Cheques, Bank Guarantees or security will not be accepted in lieu of earnest money deposits. The amount of earnest money accompanying the tenders shall be noted in the 'Register of Tenders' in the relevant column.
- (d) Only those tenders will be entertained which are accompanied with the requisite amount of earnest money. Earnest money can be deposited with Office Superintendent (Construction) in the shape of Demand Draft on a Nationalized Bank duly pledged to the Panjab University.
- (e) As soon as a tender is accepted the earnest money of unsuccessful tenderers shall be refunded to them at once and their stamped acknowledgement of receipt of earnest money shall be obtained in the 'Register of Tenders'. The earnest money of the successful tenderer whose tender has been accepted shall be deposited in the bank account of Panjab University, for credit to the university fund.

(2) Security deposits

1. As soon as tender is accepted, the earnest money shall become a part of the security deposit. Security deposit shall be taken from the successful tenderer for the due fulfillment of the contract. This security may be :

- (a) In a lump-sum
- (b) In installments by deduction of a fixed percentage from the payments made to the contractor for the work done.
- (c) Securities.

the contractor shall be required to deposit, within ten days of the receipt of intimation that his tender has been accepted, in cash or government securities such sums as together with his earnest money will make up a sum equal to 5% of the amount of his tender, security for due performance of his contract provided that all securities so deposited shall be formally pledged to the university. If the contractor wants to deposit the amount of security in installments, 3% of the amount of every running bill payable to the contractor during the course of execution of the work, shall be deducted till the earnest

money deposited together with the amount deducted make up a sum equal to 5% of the amount of the contractor's tender.

2. Security deposited by a contractor and any sum deducted under the provisions of sub-rule (1) above shall be retained by the University after completion of the work, and shall then be returned to the contractor, unless, in the meantime, the work has been found to be defective or not upto specifications in which case such security or sum deducted on account of security shall be retained until such defect or failure has been rectified. Date of 'completion of work' shall mean the date on which the work has been accepted by the Executive Engineer and he has signed the completion report.

3. Security deposit register

- (a) Security deposited by a contractor and all sums deducted from the running bills of the contractor under the provisions of sub-rule (1) shall be entered in the 'Security Deposit Register'. The deposits and refunds of securities shall be accounted for in this register.
- (b) Security deposit of the contractor shall not be converted into interest-bearing security except at the express written desire of the contractor, and provided that the new form of the security is permissible under the rules as well as under the terms of the agreement. The conversion shall be effected by the Executive Engineer at the cost of the contractor.
- (c) Under the Post Office Saving Bank Rules, only the 'Principal' is pledged and not the interest thereon. The disposal of the 'interest' in the case of deceased depositors or forfeited securities is, therefore, a matter in which the university is not interested.

(4) Refund of security deposits

- (a) 50 % Security deposited by a contractor for the due performance of a contract shall be refunded to him after six months after the work has been completed, accepted by Executive Engineer and he has signed the completion report, except in the cases referred to in sub-rule (b) and remaining 50% will be refunded after one year after the date of completion of work.
- (b) Security deposited by a contractor for the supply of material in connection with a work to be executed by the university departmentally or otherwise, shall be refunded forthwith after the contractor has supplied the material in accordance with the conditions of his contract; the supply has been accepted by the Executive Engineer and he has signed the completion report for the work.
- (c) **Lapsing of Securities**
The Security deposited by the contractor under sub-rule (1) shall lapse to the University if it is not claimed for more than a year from the date it has become due. A security thus lapsed, to the University shall not be paid unless the Vice-Chancellor is satisfied that the amount of security was actually received and was lapsed and that it has now been claimed by a person who could have drawn it at any time before it was lapsed. The payment of security shall be recorded in the remarks column of the 'Security Deposit Register' in order to ensure that a lapsed security is not paid more than once.
- (d) A new 'Security Deposit Register' shall be opened at the beginning of each year in which details of all securities which have not lapsed, or which have not been paid during the previous year shall first be entered.

8.18 Work Order :

No work shall be commenced unless a work order has been issued by the Executive Engineer, on acceptance of tender and the conditions to be fulfilled have been reduced in writing and signed by the contractor.

8.19 Agreement :

- (a) As soon as a tender is accepted, a work order shall be issued. The contractor shall within 10 days make good the deficiency of the security deposit to be deposited under the notice of tenders before an agreement is entered into.
- (b)
 - (i) In case the estimated cost of the work is not more than **Rs. 99,999/-** a formal agreement may not be necessary. However, all the relevant conditions shall be incorporated in the 'work order' which shall be acknowledged and agreed to by the contractor.
 - (ii) In the case of supply of materials like cement, steel, bitumen, glass, electrical fittings, Public Health fittings, furniture etc., when supply orders are placed with the suppliers, no agreement/work order shall be made for such supplies upto any limit. Provided that before such purchases are made, necessary approval of the Junior/Senior Purchase/Tender Committee, as the case may be, shall invariably be obtained.
- (c) When the estimated cost of the work is more than **Rs. 99,999/-**, an agreement shall be executed on a stamp paper, in proper form, which shall be carefully prepared. All pages of the agreement shall be numbered and all corrections therein shall be attested by the executants and witnessed. No abbreviations shall be used in the standard agreement form already approved by the University.
- (d) Every page of the agreement shall be signed at its bottom by the executants. Interlineations, blanks, interpolations, corrections, alterations and erasers, shall be avoided but when considered absolutely necessary, these shall invariably be made in ink and attested by the executants. Attestation of every sort shall be so made as to leave the original words legible.
- (e) All references to the specified sums of money, terms of years and so on shall invariably be expressed both in words and figures.
- (f) In framing an agreement, the two main objects to achieve are :
 - (i) Nothing material must be omitted;
 - (ii) All that is expressed must be unequivocally worded beyond any possibility of ambiguity and convey clearly what is desired to be conveyed. In laying down specifications generalities are to be avoided as these are just the contractors opportunity.
- (g) The 'Fair Wage Clause' shall invariably be inserted in the agreement.
- (h) Delays in the execution or renewal of agreements are most objectionable and sometimes result in loss to the university. As far as possible, these shall be executed, whether by way of renewal or otherwise, as the case may be, prior to the dates from which they come into force.
- (i) Time for commencement and completion of work shall be mentioned in the agreement and power shall be reserved therein for cancellation of the contract and for getting the work done by any other agency at the cost and the risk of the contractor in case of failure on his part to commence the work in time or to keep it in progress with due diligence.

- (i) The work shall be executed strictly in accordance with specifications given in the agreement. The terms of every agreement shall be strictly enforced and nothing shall be allowed to be done that would tend to nullify or vitiate any agreement.
- (ii) A contractor shall not be given verbal promise of being allowed higher rates than those agreed upon, in consideration of any peculiar or unforeseen circumstances. If, in any case, higher rates are considered necessary, specific orders of the competent authority shall be obtained.
- (j) (i) The important principle to be steadily borne in mind before contracting, expression which may possibly be interpreted to imply a waiver or concession not deliberately intended and to present clear proof of the language actually used. Besides a correct, full and timely appreciation of one's right and obligation, under the terms of contract is obviously called for.
- (ii) Officers should clearly realise that every contract has within it a potential law suit and illimitable potentiality of double dealing. The only safe course, therefore, is to look at every contractor as a possible future antagonist and act accordingly from the outset. This enjoins constant alertness on the part of the Executive Officers but does not sanction departmental harassment against the contractors, who should be given a fair treatment and their claims dealt with an impartial and conciliatory manner, weighing matters on their merits. No contractors having a just claim against the University should be compelled to resort to litigation to enforce it.
- (iii) All correspondence whatever with persons preferring claim against the university shall be heeded without prejudice. By this precaution, statements liable otherwise to be proved as admissions are protected and Departmental Officer can correspond freely with the opposite party without fear of weakening of University's legal position. Such correspondence should be sent under Registered A.D. covers; communications of any appreciable consequence with contractors be invariably type-written and correct copies be invariably kept and be carefully safe-guarded.
- (iv) It is expedient to realize the great importance of not losing a moment in calling a contractor to accounts, who is seen to be deviating from his undertaking. Acquiescence to any violation of an agreement is fatal.
- (k) *Escalation clause as per 10 (CA) of CPWD tender form shall be inserted in the agreement and also in the DNIT while inviting tender.*
- (l) *Clause w.r.t. deduction of EPF/ESI from wages of the employees employed by the contractor and to deposit with the provident fund authority by the contractor shall be inserted in the agreement. The contractor must have EPF/ESI code and shall be responsible for the compliance of all the provisions of EPF/ESI with respect to workers engaged for University works. The executive engineer shall ensure the compliance of the provision of EPF/ESI*

8.20 Extra items :

If any item of work which is not included in the original estimate, is required to be included subsequently then such class of item shall be carried out at the rates entered in the sanctioned Schedule of Rates of the University, subject to the same percentage above or below as for the items included in the contract. If such class of work is not included in the Schedule of Rates of the University, a separate estimate for the extra item shall be prepared and got approved by the competent authority. This estimate shall be accompanied by a statement giving complete

analysis showing how the rate has been worked out.

8.21 Extension to the work :

- (i) Where, during the execution of a work, the need for its extension arises, it may be entrusted to the contractor who is executing the main work, provided that the cost of the extension is within the monetary limits agreed for the purpose in the agreement.
- (ii) Where the proposal for extension to the work comes up after the virtual completion of the main work, then it is to be treated as a separate work and the normal procedure applicable to such works shall be followed, provided that, in special cases, where an exception is called for in the interest of the University work, such cases shall be brought before the Vice-Chancellor through the Senior Tender/Purchase Committee for his approval.
- (iii) When an extension to an existing work is approved, the period during which the extended work is to be completed shall invariably be laid down and communicated to the contractor. The time for the completion of extended work shall be extended in the proportion that the extended work bears to the original contract work and the certificate of the Executive Engineer shall be conclusive as to such proportion.

8.22 Extension of time limit :

The University Executive Engineer, shall be competent to allow extension in time limit after considering the reasons given by the contractor provided the application is submitted by him within 30 days of the date of hindrance. In case the application is received after the time specified above, the matter shall be referred to the Vice-Chancellor through the Technical Adviser for decision whether the time limit should be extended or not and whether any compensation is to be levied. The decision of the Vice-Chancellor in this regard shall be final. However, sanction of the Vice-Chancellor shall not be necessary if the compensation levied is full at the rate of 10% i.e. the highest limit under terms of the agreement.

Note: In cases where hindrance takes place by less than 30 days of the expiry of the contractual period, the contractor can apply for extension within 30 days of the date of hindrance, no matter such date falls after the expiry of the contractual period. The time limit for extension should, however, not exceed the period which may extend beyond the date of contracted period by more than the actual date of hindrance.

8.23 Measurement books :

- (i) Payments for all works done, otherwise by daily labour, which are susceptible of measurements and all supplies required for specific works shall be made on the basis of measurements recorded in the measurement books. The measurement books shall, therefore, be considered a very important account record. The measurement books shall be serially numbered. A stock register for measurement books shall be maintained by the Executive Engineer. In this register shall be noted the printed number of each measurement book, the name of the person to whom issued, the date of issue, and the date of return. The eventual return of measurement books shall be watched through this register. The stock of the measurement books vis-a-vis the balance in the register shall be reviewed at least once a year by the Executive Engineer. He shall record his review in the register with his dated signatures.
- (ii) The page of each measurement book shall be machine numbered. When a fresh stock of the measurement book is received, each book shall be examined. It shall be verified that (i) the measurement book contains the number of pages it is meant to contain, (ii) it is serially

numbered and (iii) no leaf of it is damaged/A note of such verification shall be recorded on the cover page of each measurement book with a certificate that the book contains pages 1 to _____. The certificate shall be signed and dated by the Executive Engineer or any other officer nominated by him for the purpose.

Any defective page/s in the book shall be cancelled and a record to this effect shall be made in the certificate referred to above.

(iii) In recording detailed measurements, the following general instructions shall be carefully observed :-

- (a) A detailed measurement shall be recorded only by the Executive Engineer or the Asstt. Engineer or the executive subordinate in charge of the work to whom the measurement books have been supplied for the purpose.
- (b) The measurements shall be taken down neatly in the measurement book issued for the purpose and nowhere else.
- (c) All measurements shall commence with entries stating
 - (i) In the case of bills for work done :-
 - (a) Full name of the work as given in the estimate.
 - (b) Situation of work.
 - (c) Name of contractor.
 - (d) Number and date of agreement.
 - (e) Date of written order to commence the work.
 - (f) Date of actual completion of work and
 - (g) Date of measurement.

Note : As an exception, the recording of entries (e) & (f) is not required in the case of work done under a piece-work agreement.

- (ii) In the case of bills for supply of material required for specific works :
 - (a) Name of supplier.
 - (b) Number and date of agreement or order.
 - (c) Purpose of supply to be given in the following forms, as applicable.
 - (i) "Purchases" for direct issue (name of the work as given in the estimate).

OR

- (ii) 'Purchases' for (name of the work as given in the estimate) for issue to (Name of the contractor on.....
 - (d) Date of written order to commence supply.
 - (e) Date of actual completion of work/supply, and
 - (f) Date of measurement.

The measurement shall end with the dated initials of the person making the measurements and the contractor of the work. A suitable abstract shall then be prepared, which shall contain in the case of measurement for work done, the total quantities of each distinct item of work relating to each sanctioned sub-head.

Note:-As an exception, the recording of entries (d) and (e) are not required in the case of supplies made against a piece-work agreement.

- (d) As all payments for works or supplies required for specific works are based on quantities recorded in the measurement books, it is incumbent upon the person taking the measurements to record the quantities clearly and accurately. He shall also work out and enter in the measurement book, the figures in the column, "Contents or Area". If the measurements are taken in connection with a running contract account which work has been previously measured, he shall be responsible :

- (1) that reference to the last set of measurements, is recorded and;
- (2) If the entire job or contract has been completed, date of completion is duly noted in the prescribed place, vide clause (c) above.

If the measurements taken are the first and final, this fact shall be suitably noted against the entries in the measurement book and in the later case, the actual date of completion noted in the prescribed place.

- (e) Entries shall be recorded continuously, and no page of the measurement book shall be left blank inadvertently shall be cancelled by diagonal lines. The cancellation shall be attested and dated.
- (f) The entries shall ordinarily be made in ink Blue pen. When this is not possible, the entries shall be made in indelible pencil. The pencil entries shall not be inked over, but shall be left untouched. The entries in the column of 'Contents or Area' shall however, be made in Ink in the first instance. The entries made in the measurement book shall not be erased. If a mistake has been made, it shall be corrected by crossing out the incorrect word or figure and inserting the correction. The correction thus made shall be initialed and dated by the responsible officer. When measurements made in the measurement book are to be cancelled, the cancellation shall be supported by the dated initials of the Officer ordering the cancellation or by a reference to his orders initialed by the Officer who made the measurements; the reasons for cancellation shall be recorded a reliable record is the object to be aimed at, as it may have to be produced as evidence in a court of law.
- (g) Each measurement book shall be provided with an index which should be kept up to-date.

8.23 Computerized Measurement Books (CMB's) and Bills to be submitted by the contractor.

- (i) *In works of estimated cost put to tender of Rs. 15 lac and above, approving authority, the conventional Measurement books shall be replaced by a bound volume of computerized measurements to be furnished by the contractor, duly machine numbered for the pages, and with an MB number given by the Division Office. The pages of these Measurement Books shall be of A-4 size. All these Measurement Books belonging to a Division shall be serially numbered , and a record of these Computerized Measurement Books shall be maintained in separate Register.*
- (ii) *The same format as in existing Measurement Books shall be used for the computerized Measurement Books. The measurements shall be carried forward from the previous recorded measurements as per the existing procedure.*

8.24 Before recording the measurements, it shall be ensured that the work has been done or the supplies have been made fully in accordance with the prescribed specifications. In case an item of work which is not completed as per specifications is measured, the fact shall be clearly recorded in the

measurement book. The deficiencies in the part of the work and the reduced rate at which the payment for the said item is to be made shall be recorded.

8.25 Standard measurement books :

Standard measurement books of buildings shall be maintained in order to facilitate the preparation of estimates for periodical repairs. These measurement books shall be utilized for the purpose of preparing contractors bills, for repairs, so that it may not be necessary to record detailed measurements on each occasion, inter-alia, the following precautions are necessary.

- (i) The measurement books used as standard measurement books shall be numbered in alphabetical series so that the number is readily distinguishable from those assigned to the ordinary measurements books wherein detailed measurements are recorded when the work is actually done.
- (ii) The entries of measurements and the abstracts thereof shall be recorded legibly in ink in the standard measurement books. These entries shall be certified as correct by a responsible officer.
- (iii) A certificate from the Executive Engineer shall be obtained half yearly to the effect that all the standard measurement books have been inspected by him, the entries therein have not been tampered with, all corrections due to additions and alterations in the buildings have been made in the books and the books are reliable and upto date.
- (iv) When a payment is based on standard measurements, the officer or his subordinate preparing the bill for payment shall be required to certify that the whole of the work (or the work since previous running bill, as the case may be) as per standard measurements has been done, and that it has not been previously billed for in any shape.
- (v) *The SMB's can also be in the Computerized Measurement Book form, and shall fully correspond with the final computerized measurements for the various items as recorded in the Computerized Measurements and approve by the Executive Engineer.*

8.26 Review of measurements :

- (i) The Executive Engineer shall be responsible to see that the entries in the measurement book have been correctly recorded. For this purpose, he will check measurement of all the important works at regular intervals and record, a certificate of check in the relevant measurement book under his dated initials.
- (ii) At least, once a year the entries recorded in each measurement book shall be subjected to a percentage check by the Divisional Accountant under the supervision of the Executive Engineer. Detailed rules on the subject shall be laid down by the University which shall also prescribe the procedure for a system for the test check of recorded measurements by the superior officers of the engineering department.

8.27 Muster Rolls :

- (a) Introductory.
 - (i) The Muster Roll, as its name denotes, is a nominal roll or list of labourers employed departmentally on each date on a work and shall be kept in the prescribed form. It is an initial record of labour employed and must be written up daily by the subordinate deputed for the purpose. When the Muster Roll is not maintained by a Sectional Officer he shall physically check the labour occasionally. The Sub-Divisional Officer shall also inspect the work without previous notice once or twice a week and check the attendance.

- (ii) The labour employed on daily wages shall be sanctioned by the University Engineer at rates not in excess of the rates sanctioned for similar class of employees on regular basis and where no such posts exist, at rates prevalent in the Capital Project, Chandigarh. The Muster Roll shall be submitted weekly or monthly, as may be considered necessary, for payment out of the permanent advance or by drawing regular bills.
- (iii) Muster Rolls shall never be prepared in duplicate. It shall be permissible to have one or more Muster Rolls for the same work.
- (iv) The attendance and absence of labourers and the fine, if any levied, shall be recorded daily in Part I of the Muster Roll in such a way as to facilitate the correct calculations of the net wages of each labourer for the period of payment.
- (v) An officer below the rank of the University Engineer making payment on the basis of the Muster Roll shall have the payment made certified by another official of the highest standing available at the time, who shall also sign the disbursement certificate at the foot of the bill. If any items remain unpaid, the details thereof shall be recorded in an arrears register and payment of arrears made from that register as and when necessary.

Notes :- 1. When making payment of arrears suitable note of payment shall be recorded against the Original entries in the register of unclaimed daily wages in such a manner as to guard against second payment.

2. The Road Inspector is authorized to make entries of measurements in Muster Roll.

- (b) (i) Where any work is done by daily labour, a Muster-roll shall be maintained by the Official-in-charge of the work.
- (ii) The forms of the Muster Rolls shall be numbered and sealed with the university seal before these are brought into use. The Executive Engineer shall keep the forms in his custody after giving them serial numbers. These forms shall be issued to the officials authorized to maintain Muster Rolls. The Muster Rolls issued shall be signed by the Executive Engineer and the date of issue shall be noted on it. An account of Muster Roll forms shall be kept in a bound register. Loss of Muster Roll forms whether blank, or issued shall at once be reported to the Finance and Development Officer so as to guard against wrong payment.
- (iii) For work done on daily labour, the official-in-charge of the work will prepare the Muster-Roll which will show the work done by the labour and the amount payable on this account.

A separate Muster Roll shall be maintained for each work which has been separately estimated for. The payment on Muster-Rolls shall be made by a responsible person only after the Executive Engineer has passed it for payment. The fact of payment shall be certified by the University Engineer.
- (iv) The Muster Roll shall be written up daily by the official supervising the work. Every morning a report showing the number of labourers employed on each work shall be sent to the Executive Engineer. These reports shall be used to check the Muster Rolls, when these are sent to the Accounts Branch for payment.
- (v) Unpaid wages, if any, shall be entered in the 'Register of unpaid wages'. The subsequent payment of unpaid wages shall be made on Hand Receipt; a note of the

payment shall be recorded in the 'Register of un-paid Wages' as well as on the relevant Muster Rolls.

- (vi) When the Muster Roll is closed the work turned out shall be measured. When the work turned out is not susceptible of detailed measurements, payment may be made on the certificate of the Officer-in-charge of the work to the effect that the value of the work turned out is commensurate with the amount spent thereon.

8.28 Work-charged establishment :

- (a) Work-charged staff whenever necessary shall be employed under proper authority only for the supervision or actual execution of the work. The employment of work-charged staff against ministerial posts is strictly forbidden. The Executive Engineer shall be competent to engage labourers and other staff under work-charged establishment. In all cases previous sanction of the competent authority shall be necessary for the entertainment of work-charged establishment. The sanction shall specify in respect of each appointment :

- (i) Consolidated rate of pay or grades of pay;
- (ii) Period of sanction, and
- (iii) Full name of the work (as given in the estimate of work) and the nature of duties on which the men engaged are to be employed.

(b) Pay Bills :-

- (i) Wages of members of the work-charged establishment shall be drawn and paid on the prescribed form which is a combined pay bill and acquittance roll form. A consolidated bill on this form shall be prepared monthly either for the whole sub-division or for one or more sections of it, as may be convenient. The names and claims of the entire establishment concerned including absentees shall be shown in the bills. Names shall be grouped in the bill by works on which the men are employed. Sanction to the entertainment of the establishment shall be quoted in each case. The Sub-Divisional Officer shall certify [in the space provided for the purpose] that the men were on duty during the periods shown against their names and they were employed on the work for which their appointment had been approved. This form gives full details of the work-charged establishment i.e. Name, Father's Name, Full home address etc.

Note : If the acknowledgement of an individual for receipt of pay cannot conveniently be obtained on the bill, it may be obtained separately on a Hand Receipt, which should be attached with the bill.

- (ii) In order to avoid the possibility of payment of wages being made twice over, entries of the names of the member of the staff and the wages due and drawn shall be noted in the Establishment Check Register, as in the case of regular establishment of the University.
- (iii) Pay bills may be signed at any time on the last working day of the calendar month in which the wages are earned though they are not due for payment before the first working day of the following month. When, however, the services of an individual are dispensed with his account shall be settled up at once after ascertaining from the university engineering department any outstanding against him.

(c) Unpaid Wages

- (i) Unpaid wages of the work-charged establishment shall be dealt with in the same way as unpaid wages of the daily labour as detailed in Rule 8.27 (v) of this chapter. In

making payment of arrears, suitable note of payment shall be kept against the original entries in the bill or in the 'Establishment Check Register' or other record to guard against second payment.

(d) Travelling expenses

No bills need be prepared in support of claims for travelling expenses. Payments should be made on Hand Receipt, which should set forth all the necessary particulars of the journey performed and of the expenses claimed and should be counter-signed by the Executive Engineer or other officer designated by the competent authority for the purpose prior to payment. The travelling allowance in such cases shall be governed by the Travelling Allowance Rules of the University.

(e) Leave etc.

Leave etc. admissible to work-charged establishment shall be regulated according to the rules applicable to similar employees of the local Public Works Department.

8.29 Forms of bills :

- (1) Payment for a work or supply of material shall be made by means of :
 - (a) First and Final Bill Form. This form shall be used in all cases where single payment is to be made on completion of a work or for material supplied for a work;
 - (b) Running Bill Form. This form shall be used when payment is to be made during the progress of a work for a portion of the work executed or a portion of the material contracted is supplied;
 - (c) Final Bill Form. This form shall be used when final payment is to be made in respect of a work or a contract for the supply of material completed, payment in respect of which has previously been made on the running bills.

Note : Running payments shall not be made to a contractor unless the work is estimated to cost more than Rs. 10,000/-.
- (2) In order to ensure prompt payment of final bills, every contractor shall be required to submit a written report, as to the completion of work not later than the day after such completion.
- (3) The use of Bill forms is explained below and a few explanatory foot-notes are printed on the forms.
 - (i) First and Final bill form should be used for making payments both to contractor for work and supplies where a single payment is made for a job or contract i.e. on its completion.
 - (ii) Running account bill form is used for making all running payments to contractors and suppliers.
 - (iii) Final Bill is used when final payment is to be made in respect of a work or a contract for the supply of a material completed, payment in respect of which have already been made on running bills.

8.30 Preparation, Scrutiny and Payment of Bills :

- (a) Before a bill of a contractor is prepared from the entries in the measurement book relating to the description and quantity of work or supplies made, it shall be scrutinized by the University Engineer and the calculations of contents or areas got checked under his supervision. The bill in the prescribed form shall then be prepared from these entries, and the rates to be allowed shall be filled in by the University Engineer. Full rates shall be allowed only if the quality of work or supply is upto the required specifications otherwise

only a fraction of the rates shall be allowed for which a stipulation shall be provided in the general terms of agreement.

- (b) All work bills (including those in respect of work entrusted to Architects) shall be thoroughly checked by the engineering unit which shall ensure that—
 - (i) the works have been executed under proper authority and in accordance with the prescribed standards and specifications;
 - (ii) the quantities have been correctly measured and worked out;
 - (iii) the rates and calculations are correct;
 - (iv) other conditions of the contract have been fulfilled; and
 - (v) the excess or extra items, if any, are covered by the required sanctions. It shall also be ensured that the bill is complete in all respects, including arithmetical accuracy in respect of quantities, measured, rates allowed and payment of dues from the contractor.

Note :

1. Bill which includes charges on account of purchase of goods on which Sales Tax has been charged shall be supported by the following certificate signed by the University Engineer “Certified that in the case of items relating to the purchase of goods on which sales tax has been charged, the goods, have not been exempted under the Central/State Sales Tax Act or the rules made there under and that the amount paid on account of Sales Tax on these goods is correct under the provisions of that Act or the rules made there under and that in the case of supplies against regular contracts, the relevant contract includes a specific provision to the effect that Sales Tax is payable by the University.”
2. Before signing the bill relating to works, the University Engineer shall ensure that:
 - (i) *the statutory deduction on account of Income Tax, VAT, Labour cess, Water charges or any other statutory taxes/deductions levied/applicable from time to time wherever due, has been made from the bills of the contractors. The accounts and audit branch shall also check the compliance before passing the bill and*
 - (ii) the same is specifically shown in the Memorandum of payments there-under the item “By recovery of amounts creditable to other heads of accounts.”
- (c) **First & Final** work bills shall be submitted to the Office of Finance & Development Officer along with the measurement books. The Accounts Department/Branch shall scrutinise the bills and submit it to the office of RAO which after pre-audit pass it for payment to the contractor/supplier. Payment shall be made directly to the contractors/suppliers and intimation shall be given to the University Engineer about the payment. The cheque number, its date, amount and other particulars shall be noted on the work bill after its payment has been made.
- (d) *The other running bills prepared by the office of the Executive Engineer shall at the first instance be submitted in the office of the Resident Audit Officer of the University for pre Audit under intimation to the accounts branch .After due checking by the audit the office of the Executive Engineer shall submit it to the accounts branch for further necessary action as per (c) above.*
- (e) When a bill is passed for work done or supplies made, every page of the measurement book containing the detailed measurements shall be scored out by diagonal lines in red ink

and when the payment is made, the cheque number, its date, the amount of the cheque and voucher number shall be recorded on the abstract of cost in the measurement book.

8.31 Payment to contractors :

- (i) Under no circumstances shall an advance payment be made to a contractor for starting a work.
- (ii) No payment shall be made to a contractor in respect of any work, unless the same has been measured and accounted for in the measurement book. Exceptions are, however, permissible in the cases referred to in sub-rule 8.32.
- (iii) Delay in payments cause rise in contractors' rates as also delay in the execution of work. Running bills of contractors shall, therefore, be normally paid once a month. Distribution of time for disposal of bills in various offices shall generally be as under :
 - (a) Detailed measurements and preparation of bills by the Sub-Divisional Engineer, checking the same by his office. – Upto 10 days depending upon the magnitude of the work of measurements.
 - (b) Checking of calculations and preparation of bills on the prescribed forms in the University Executive Engineer Office. – Maximum one week.
 - (c) Checking in Accounts/Audit branch. – Maximum one week.

Running payments shall not, however, be made to a contractor unless the work is estimated to cost more than Rs. 10,000/-. Reduced rates for items of work can be paid to the contractor in running bills, depending on conditions of work. It shall not be necessary to make any analysis for such reduction in rates. However, if any reduced rate is paid in the final bill, an analysis shall be prepared and approved by the University Engineer.

Final payment shall be authorized after the work has been completed to the satisfaction of the University Engineer and he has signed the completion certificate.

8.32 Advance payment for work not measured:

The advance payments to contractors, for work done but not measured, shall be admissible on the following conditions :

In very exceptional cases, advance for an amount not exceeding 75% of a running bill may be granted to a contractor when checking of the running account bill in the engineering department is likely to involve considerable delay causing hardship to the contractor. The University Engineer, while sanctioning an advance under this rule, shall record the reasons for such delay and also furnish a certificate in the form given below

“Certified that the advance sanctioned against the bill is less than the amount billed for after deduction of the recoverable dues and that the amount of advance will be adjusted against the bill which is now under checking”.

The percentage shall be calculated on the net amount of the running account bill after deductions of the Security Deposit, value of materials supplied, secured advance etc. No second advance shall be admissible to a contractor if a similar advance is outstanding against him on account of the same work.

8.33 Checking of bills by Accounts Branch :

The bill for work done and supplies made prepared by the University Engineer on the prescribed form shall be submitted to the Accounts Branch alongwith all connected record for internal checking.

It shall be the duty of the Accounts Branch—

- (i) To check the calculations arithmetically in the measurement book.
- (ii) To verify the rates charged in the bill from the agreement/work order/schedule of rates sanctioned and approved by the University/analysis approved by the University Engineer.
- (iii) To ensure that the recoveries due to be made have correctly been made from the contractor.
- (iv) To record entries of all payments in the 'Register of Works' and the 'Bill Register'. The measurements shall be stamped checked under the initials of the Superintendent (Accounts) concerned.

8.34 Audit of bills :

- (a) In addition to the above, the Resident Audit Officer shall check and see if the 'Contractors Ledger' has been properly maintained in the engineering office and the recoveries are made from their running bills. The payment order shall be recorded by the Resident Audit Officer on the bill before the cheque is prepared and issued by the Accounts Branch.
- (b) For payment of suppliers bills, the requirements to be complied with by the university engineering office shall be seen by the Audit Department at one time before the bills were sent to the Accounts Branch for scrutiny and necessary check.

8.35 Contractors Ledger :

- (a) Form and use :
 - (i) The accounts relating to contractors shall be kept in the 'Contractors Ledger'. This ledger shall be maintained by the engineering department. A separate folio or set of folios shall be kept reserved for all the transactions with each contractor.
 - (ii) A personal account shall be opened in the 'Contractors Ledger' for every contractor, whether or not a formal contract has been executed, except when the work or supply entrusted to him is not important and no payment is made to him except on a First and Final Bill on completion of the work. If any material is issued to the contractor or if any payment is made on his behalf, a ledger account shall be opened.

(b) Postings :

Except when a contractor's account is to be closed, the value of the work done or the supplies made by a contractor shall not be credited to his account until his bill has been passed and payment made thereon. Debit entries in the ledger shall be made only on the basis of transactions recorded in accounts and the postings shall be made from the supporting cash, stores or adjustment vouchers; liabilities not yet liquidated should be excluded altogether. The value of materials issued to a contractor shall be debited to his account on the authority of his acknowledgement.

Note: 1. Security deposits of the contractors shall not be included in their personal account in the ledger.

- 2. When a deduction made from a Contractor's bill for a work is creditable to the account of another work and such credit is in connection with his contract for

the latter work, two distinct sets of entries shall be made in the ledger, one for the payment made on account of the former work and the other for the recovery creditable to the latter, as if that recovery had been made in cash.

(c) **Balancing and reconciliation :**

- (i) The ledger accounts shall be closed and balanced monthly. The closing balance of each personal account shall be in such detail as to show in respect of each separate work or account (stock or purchases), amount outstanding under each of the suspense account with a quotation, in each case of the last running account bill and of all the vouchers supporting unadjusted out standings under “Other Transactions”, not incorporated in the last running account bills.
- (ii) The University Engineer shall be responsible for the correctness of the ‘Contractors Ledger’ and for securing agreement, month by month, between the balances detailed in ‘words abstracts’ and corresponding balances of the accounts in the ledger. He shall further see that there is no indication of a transaction pertaining to a running account having been settled on a form of bill not permitted to be used for the purpose.
- (iii) (a) Periodically, all the personal accounts in the Ledger shall be examined and it shall be seen that
 - (i) the balances do not remain outstanding for a long time without justification, and
 - (ii) in the case of running accounts, bills are prepared at reasonable intervals.
- (d) Entries in the column “Total value of Work or Supplies” not bearing the initials of the Accountant shall be reviewed in particular to ascertain the cause of delay, if any, in the preparation of final bills. This examination must invariably be made before a volume of the ledger is laid aside on completion so as to ensure that all outstanding accounts in it are carried forward to a new volume.

8.36 Scrutiny of accounts by the contractors :

A contractor requiring a copy of his running account bill or an extract from his account in the ‘Contractors Ledger’ shall be furnished with the same. He shall be encouraged to look at his account in the ledger and sign it in token of his acceptance.

8.37 Permanent advance (Imprest) :

- (a) The Executive Engineers have been given permanent advances of Rs.1 lac each. The Executive Engineers have been authorized to make payments to the petty contractors who work on labour rate only, subject to a ceiling of **Rs. 10,000/-** for each item.
- (b) The amounts of Permanent Advances (Imprest) shall be deposited in the State Bank of India, Panjab University Branch, Chandigarh in separate current accounts and each Executive Engineer shall operate upon his account.
- (c) The Executive Engineers shall maintain separate cash books for each account. In these cash books shall be recorded transactions relating to payment made out of permanent advances. Permanent Advance Recoupement Registers shall be maintained by the Executive Engineers. These registers shall invariably be sent to the Accounts Branch alongwith bills for recoupement of expenses incurred out of Permanent Advances.
- (d) The amount spent out of Permanent advances may be recouped by the Executive Engineers as often as necessary, provided that the account must, in any case, be rendered at least once a month.

- (e) On receipt of the bills for recoupement of permanent advances as referred to in sub-rule (d) above the dealing officials in the Accounts Branch shall scrutinise them with the supporting vouchers, initial the vouchers in token of having checked them and affix the pay orders. These bills alongwith the relevant record shall then be sent to the Resident Audit Officer for necessary check and recording pay orders, before the cheques are issued to the Permanent Advance holders. Rules regarding the drawal and recoupement of permanent advances as detailed in Chapter VII of the Accounts Manual shall apply mutatis mutandis to the permanent advances held by the University Engineers.
- (f) The Cash Books maintained under the provisions of sub-rule (c) above shall be totaled, closed and balanced every month and duly signed by the Executive Engineers. At the close of each month, the balances as per cash books shall be tallied and reconciled with the balances shown in the Bank statements received from the State Bank of India. The discrepancies, if any, shall be explained. The reconciliation statements shall be signed by the University Engineers and laid before the Finance and Development Officer once a quarter for review.
- (g) The Imprest-holder is responsible for the safe custody of the money placed in his hands and he must at all times be ready to produce the total amount in vouchers or in cash.

8.38 Materials and consumption statements :

- (i) The Contractor shall use cement issued to him on the work for which it has been supplied. Cement found surplus after the completion of the work shall not be disposed of without the approval of the Engineer-in-charge in writing.
- (ii) Stores etc. obtained from excavation, rock cuttings will remain the property of the University. The useful portion shall be separated from the useless ones and deposited in the regular stocks as directed by the University Engineer. The stocks shall be measured and the quantity of material obtained shall be accounted for in the stock register.
- (iii) On the completion of any work whether executed on through rates, labour rates or through departmental labour, a consumption statement shall be prepared for such materials as have been issued by the University. In order to determine the excess or short consumption of materials, the actual quantities issued to the work shall be compared with the theoretical quantities worked out on the basis of consumption factors given in the Punjab/Delhi Common Schedule of Rates as applicable. The consumption of materials for different items will normally conform to the quantities given in that chapter.
 - (a) For excessive consumption of materials: If the actual consumption of materials exceeds the theoretical consumption, recovery should be made for the excessive consumption of materials at penal rate (normally at double rate) as provided in the contract/agreement.
 - (b) For short consumption of materials, no action shall be taken when the work is executed on labour rates or departmentally. However, where the work is done on through rate basis, the recovery of cost of materials, thus saved, shall be made from the contractor at the issue rates. The desirability of reducing the rates of item shall be considered or where it is not possible to determine the exact item on which short materials have been used, the cost of material shall be recovered from the contractor at the issue rates. It should also be determined whether the stability of the structure is affected adversely, by short consumption of materials and in cases where it is felt that the stability of the structure is likely to be adversely affected, the work shall be rejected outright.

- (c) While working out the quantity of sand required for various items of work, 15% wastage is allowed as the sand is normally wasted by getting mixed with the soil and partially by blowing away with the wind.
- (iv)⁵ Pre-inspection of all material should be carried before the same is allowed to be utilized on the works. The material on receipt at site should be duly inspected by an officer next in hierarchy to the Officer-in-Charge of the work who would duly certify that the material received at site is strictly as per specifications mentioned in the DNIT/work order and there is no deviation whatsoever. The Contractor should also be a signatory to such a report and the material should be duly stamped by the Inspecting Officer and the report should mention the defined stamp so that the material could subsequently be checked at site even after its installation at a later stage.

8.39 Road metal returns :

If supplies of road metal or paving stones etc. or sets for the repair of roads are maintained or when separate contracts are made for the supply of metal or paving stones or sets for the consolidation or paving of a road to be newly metalled or paved or to be re-metalled or re-paved, statements of receipts, issues and balances of road metal shall be maintained by the University Engineer or by the Officer-in-Charge subordinate to the University Engineer and such officers shall at the beginning of each month, submit a copy of the statement for the previous month to the University Engineer. The statement shall be checked monthly in the office of University Engineer. The physical balance shall be checked by the Sub-Divisional Officer once a quarter in June, September, December and March. A copy of the physical verification reports shall be submitted to the Finance and Development Officer for information and such necessary action as he may deem necessary.

8.40 Register of aided & loan works :

- (a) In addition to the 'Work Register' maintained by the Accounts Branch, 'Register of Aided and Loan Works' shall also be maintained by it. In this register shall be noted the expenditure on works which are met wholly or partly by means of grants-in-aid received from the Central Government, University Grants Commission and other agencies.
- (b) Audited accounts of the completed work shall be sent, as soon as possible, after the completion of the work to the financing body. Any amount paid in excess shall be refunded to the financing bodies viz. University Grants Commission, Government of India, Indian Council of Social Sciences and Research, etc.

8.41 Register of estimates :

This register is a chronological record of estimates sanctioned from time to time. A separate page shall be assigned to each sanctioned estimate containing information regarding.

- (i) Sanction/date of sanction.
- (ii) Amount of the Estimate.
- (iii) Date of commencement & completion of work.
- (iv) Reference to the Serial Number of the Measurement Books in which measurements have been recorded.

8.42 Tender forms :

- (i) Tender for the supply of material for works and for execution of works shall be obtained on the prescribed Tender Forms.
- (ii) The sale price of Tender Form shall be fixed by the Vice-Chancellor.

⁵ Syndicate dated 23.9.2017, para 10

- (iii) The account for the issue of Tender Forms shall be maintained in the 'Stock Register'.

8.43 Register of tenders :

The Executive Engineer shall maintain a 'Register of Tenders'. In this register shall be recorded all tenders received with the final amounts and rates indicated in the tenders, in the presence of the tenderers or their representatives who may be present there. The entries in the register shall be signed by the Executive Engineer or any other Officer authorized to open the tenders.

8.44 Register of works :

- (a) A 'Register of Works' shall be maintained by the Accounts Office as well as in the University Engineer's Office.
- (b) In the 'Register of Works' a page or a set of pages shall be earmarked for each on-going work and completed works for which the final payments have yet to be made.
- (c) On the page allotted to a work in the 'Register of Works' shall be recorded full details of the work viz, name of the work, reference to orders of sanction of work, date of sanction, amount of estimate and other relevant particulars, if any. The payments made for a work shall be noted on the page assigned to that work in chronological order. The page number assigned to a work in the 'Register of Works' shall be noted on the estimate of that work.
- (d) The 'Register of Works' shall be a permanent and collective record of expenditure incurred on all works carried out during the year, showing the expenditure month by month compared with the estimates. The object of such a record is to show the University Engineer and the Accounts Branch the rates at which the different kinds of works are carried out and to enable them to watch the flow of expenditure.
- (e) The University Engineer shall personally review the register every month to keep a watch over the progress of the work and to ensure that the expenditure is kept within the sanctioned estimate. If the expenditure is likely to exceed the amount of the sanctioned estimate or the budget provision, the University Engineer shall bring this to the notice of the competent authority at the earliest and prepare revised estimate for additional provision of funds for the work.
- (f) As referred to in sub-para (e) above, all the sanctioned estimates shall be noted in respect of each work and when a supplementary estimate is sanctioned, it shall be entered below the original estimate and the amount of both totalled. In case of revised estimate, however, the original estimate shall be closed and the revised estimate entered on a fresh folio, permanently marked "Revised Estimates" in red ink and a reference to the folio on which, the original estimate is to be found shall be entered there.
- (g) Appropriation for the year where one is specifically sanctioned in case of works shall be noted in the space allotted for the purpose.
- (h) It shall be seen with special reference to the works on which there have been only petty expenses or no transaction during the previous two or three months, if there are circumstances justifying the slow and retarded progress of expenditure. If such works have been stopped or those are nearing completion, the delay in closing their accounts shall be enquired into. If the slow progress of expenditure is due to delay in measuring the works or in sending the bills, the cause shall receive early attention of the Executive Engineer.
- (i) **Closing of accounts on completion of work :—**
 - (1) It is an object of great importance to close the accounts of work as soon as possible, after the work of construction has actually been completed. If there is any delay in closing the accounts it should be seen in particular that further charges are not incurred without the permission of the Vice-Chancellor.

- (2) Before the account of a work can be closed on its completion, it shall be seen that adjustments of costs necessary under the rules, have been made in the account, that all liabilities not originally brought to account have either been liquidated or have been brought to account and that balances under the "Suspense Account" contractors and labourers have been cleared.
 - (3) The suspense account "Material" shall be cleared and the total cost of materials shall be distributed over the final sub-heads or other accounts concerned by a transfer entry in accordance with the orders passed by the competent authority on the report of verification of unused balances.
- (j) **Accounts of annual maintenance estimates :**
The accounts of annual maintenance estimates shall be closed in the month of March as detailed below :-
- (i) The expenditure incurred in the next working year shall be treated as expenditure against the annual maintenance estimate for that year.
 - (ii) The suspense accounts of the work shall be closed in the last month of the working year, by transferring balances of all those accounts to the general suspense accounts "Works Deposits" or "Miscellaneous Works Advances" as the case may be, which shall be relieved in the following month by re-transferring the balances to the suspense account concerned in the account of the maintenance estimate for the next working year. All unsettled liabilities and assets shall be then treated as those pertaining to the next working year's estimate.
- (k) **Closing entries and review of expenditure :**
When the work have been completed and its accounts have been settled and written up as indicated in sub-rule (j) (i) and (ii) above, a double red ink line shall be ruled below the final entries and a note made in red ink "Work completed in m/o _____ 20_____. This note shall be signed by the University Engineer in token of having satisfied himself that all action has been taken under these rules. It will be the authority for treating the accounts of the works as closed. A work shall not be reported as completed in the 'accounts unless this authority has been placed on record'.
- (l) Should an error or omission in the recorded expenditure of a work come to light after its accounts have been closed, the accounts should be re-opened in order to rectify the error or omission unless the amount involved is not more than twenty rupees, in which case, it will be sufficient to make a note of the error or omission in the relevant documents concerned.
- (m) **Monthly reconciliation of works expenditure:**
In the last week of each month, the Clerk/Asstt. concerned in the University Engineer's Office shall personally reconcile the expenditure booked in the 'Register of Works' relating to the previous month with the 'Register of Works' maintained in the Accounts Branch to verify the correctness of the entries made in the 'Register of Works' and carry out any adjustments as a result thereof with the approval of the competent authority.

8.45 Completion Certificate :

No 'First and Final Bill' and no Final Bill shall be paid in respect of any work until a completion report and the completion Certificate have been submitted by the University Engineer provided that the Vice-Chancellor may by order permit the submission of completion certificate in respect of works costing not more than a specified amount, by any of the officers subordinate to the University Engineer.

8.46 Issue of material to contractors :

- (i) Materials shall be issued to the Contractors for bonafide use of the work concerned for which stipulation has been made in the contract agreement at the rates and place specified therein. Such stipulation should normally be made known in the notice inviting tenders or quotations. If there is no such stipulation in the agreement, materials for use on a contract work may be issued to the contractor from the departmental stores with the express sanction of the Executive Engineer of the University in the interest of speedy execution of work at issue rates or market rate whichever is greater at the time of supply.
- (ii) No carriage or incidental charges shall be borne by the University for moving the materials beyond the place specified in the agreement. In the absence of any stipulation as to the place of delivery, it shall not be beyond the departmental stores.
- (iii) Issue Rates shall be worked out in respect of each item of store so as to cover total charges incurred on their acquisition, viz, cost of the material, freight and coverage charges, local taxes and in addition contingent charges. 10 % storage charges shall be charged in addition to Issue Rates in case the material is issued for works other than those of the University itself or sold to outside agency.
- (iv) Dated acknowledgement of the contractor shall be obtained in the stock register at the time of issue of each item of material to him. The issue of material to the contractor shall be restricted to the quantities which can be utilized on the work within one month from the date of issue. In case the contractor fails to utilize the materials within one month from the date of issue of material, interest @. ½ per month on the value of unused portion of material shall be charged from him.
- (v) Surplus material, if any, should be returned to the university. It can be taken away by the contractor from the site of work with the express written sanction of the Executive Engineer and 10% storage charges shall be recovered from him. This will be further subject to condition No.(viii) below.
- (vi) The recovery from a contractor on account of the cost of materials issued to him for use on a work shall ordinarily be made by deduction from the first bill authorizing an advance payment or from an on account payment to him for the work done. Should, however, a lump sum recovery be undesirable, in any case, the Executive Engineer may permit for recorded reasons the recovery to be effected gradually as the materials issued to the contractor are actually used in construction and the items of work in which these are used, are paid for, whether by an advance payment or by an 'on account' payment.
- (vii) The consumption of materials should not vary more than 2% of the theoretical calculations of materials required (as per accepted formula in Punjab P.W.D.) in case of major works and 3% in case of minor work. In case the consumption of material varies more than these limits, the cost of excess material consumed shall be recovered at double the rates calculated under condition No. (v) above. In case consumption of material is less than these limits, proportionate deduction in rates of item of work executed shall be made.
- (viii) As the issue of material to the contractors under the foregoing rules is permissible solely for the bonafide requirements of the University, the Engineering department shall maintain a numerical account so as to ensure that the aggregate of the quantities of any, or all materials issued to a contractor, from time to time, for use on a work remains within the estimated requirements of his contract. This precaution is particularly necessary when the

rates at which any material issued are lower than the prevailing market rates or the latter are likely to rise appreciably.

- (ix) Materials issued to contractors may be taken back if required for use on other works by special arrangements only, but the rates shall in no case exceed the rates initially charged to his account. The contractor shall also not be allowed to remove the materials from the site of work without the express permission of the University Engineer and without making cash payment therefore at the prevailing market price.

8.47 Issue of materials direct to work:

- (a) Watch over utilization
 - (i) Materials are issued direct to a work which is executed departmentally or by contractors whose agreements are for labour only. The cost of the materials issued shall be treated as a final charge to the work.
 - (ii) In order however, to keep an effective watch over the utilization of materials issued direct to work, an account of the principal items shall be kept. The consumption of the materials shall be periodically reviewed by the Officer-in-charge of execution of the work with reference to the authorized formula, any shortage coming to notice shall be investigated and action taken for its recovery or write off. The material left after completion of the work may be returned to the stores. If there is no possibility of its being utilized on other work, it shall be sold under the orders of the Vice-Chancellor.
- (b) Verification of unused balances :
Unused materials charged direct to works shall be verified, at least once a year and invariably on the completion of a work or transfer of its charge.
- (c) (i) Carriage and incidental charges
When surplus materials are returned from a work to stock, the cost of carriage shall be borne by the work but if these are transferred to another work, the charge may be debited to either work as may be equitable.
 - (ii) Incidental charges connected with the movement of materials issued to, or provided specifically for a work, or returned from a work should be adjusted in the same way as the cost of carriage.

Note :As a general rule, payments for supplies are not permissible until the stores have been received or surveyed. If payment is permitted on the production of railway receipt, the payment shall be treated as an advance payment against final payment on the receipt of stores.

8.48 Secured advances:

- (1) In cases in which a contractor whose contract is for finished work, requires an advance on the security of materials brought to site, the University Engineer may recommend an advance to the Finance and Development Officer/Vice-Chancellor upto an amount not exceeding 75% of the value of such materials as assessed by him provided that—
 - (a) these are of imperishable nature;
 - (b) the University Engineer certifies that the materials have actually been brought at site;
 - (c) the materials are required by the contractor for use on items of work under the contract, Recoveries of a secured advance shall be made from the contractor's bills for work done as the materials are used, if not earlier. Payment of such advances shall be allowed only in very exceptional cases. The Officer granting the certificates

shall be personally responsible for any over-payment which may not occur in consequence.

- (d) the contractor has not previously received any advance on the security of the same materials and
- (e) a formal agreement is drawn up with the contractor under which the University secures a lien on the materials and is safeguarded against losses due to delay in execution of the work by the contractor or to the shortage or misuse of the material and against the expenses entailed for their proper watch and safe custody.

8.49 Aid to Contractors:

It is necessary, sometimes, in the interest of work to engage labourers or contractors or to incur other liabilities on behalf of the contractor concerned with a view to complete the work which he has neglected or has failed to complete, in such a case it is permissible to spend university funds on behalf of the contractor in accordance with the terms of his agreement.

Otherwise, no advance or recoverable payment shall be made to or on behalf of a contractor not should financial aid be given to him in any form except in accordance with rule 8.32 and the instructions detailed below :-

- Note :**
- 1. For the issue of material to contractors see rule 8.47. and
 - 2. With a view of avoiding subsequent disputes with the contractor, suitable intimation shall be sent to him, (i) as soon as action is taken under this rule and (ii) subsequently as charges are incurred on his account.
 - 3. In the case of recoverable charges, it shall be seen particularly that the contractor or others on whose behalf the charges are incurred do not get the benefit of any concession to which they would not be entitled if they had themselves incurred the charges.

An advance payment for the work actually executed may be made on the certificate of the Executive Engineer to the effect that not less than the quantity of work paid for has actually been done. The Executive Engineer granting such a certificate shall be held personally responsible for any over-payment which may occur on the work in consequence. Final payments may, however, in no case be made without recording detailed measurements. Resort to this provision shall be had only in very special and exceptional circumstances which may cause undue hardships to the contractors.

8.50 Issue rates :

- (i) An issue rate shall be assigned to each new article as it is brought on stock. This rate is fixed on the principle that the cost to be charged to the works on which the materials are to be used should approximately equal the cost of the stores and that there may be no ultimate profit or loss in the stock accounts. It should provide beyond the original price paid for carriage and other incidental charges, if any, actually incurred on the acquisition of stores. It should, however, be seen that the issue rates are kept within the market rates.
- (ii) Every time an addition to the stock of any article takes place, the issue rate shall be revised and fixed at a mean on average price. In fixing the new rate, due regard shall be paid to the charges for freight, carriage etc., that may not have been debited to the account of the article concerned.

Note : In the case of controlled articles like Cement, Steel etc., the Issue rate should be revised whenever there is change in the controlled price.

- (iii) The Issue Rate shall also be revised where necessary at the time of each periodical review of stock balances, the materials being valued at cost or market price, whichever is the lower, on the date on which the stock accounts are closed at the end of the financial year.

8.51 Storage charges :

A storage percentage rate shall be fixed annually on the principle that the total estimated annual expenditure, as is incurred, after the acquisition of stores, on work-charged establishment employed on handling and keeping initial account, the custody of stock and maintenance of the store godown or yards etc. is as far as possible recovered from the issues likely to be made during the year. On the basis of this rate storage charges are calculated, simultaneously with the book value, for all issues made during a month and entered in the 'Monthly Abstract of Stock Issue'.

8.52 Supervision charges :

When stock materials are sold to public or outside body, an additional 10% shall be levied over the book value and storage charges to cover the charges on account of supervision and contingencies etc. The amounts recovered on this account shall not be treated as receipts on account of stock, but as a revenue receipts or receipts on capital account as the case may be.

8.53 Payments to be made promptly :

Payments to the extent of work done shall be made promptly without waiting for the completion of the whole job. In order to avoid rush of expenditure in March, no payments shall be deferred to that month if there can be made in the earlier months, nor should any payment be made for incomplete works or immature claims with a view to utilizing sanctioned budget grants.

8.54 Control of expenditure in March :

The usual tendency of rushing through expenditure towards the close of a financial year particularly under "Contingencies" is strongly deprecated. This course is adopted in certain cases with a view to exhaust the grant allotted. It is highly objectionable as it leads to reckless spending and extravagance on items which are very often in excess of actual requirement. The rush of expenditure in March is mainly attributable to

- (i) faulty budgeting;
- (ii) failure to make prompt payment as soon as a liability is incurred and holding up the settlement of final bills until March;
- (iii) attempt to measure and pay in March for as much work as possible with a view to utilize the full grant;
- (iv) purchase of materials required for months later, with a view to utilizing allotment; and
- (v) late allotments

It is enjoined on all Controlling and Disbursing Officers to contrive means to avoid the rush of expenditure during the last months of the financial year. The obvious desirability of restricting University expenditure throughout the year and more particularly during the closing months of the financial year, on essential and inescapable items only cannot be, but emphatically stressed.

8.55 Expenditure during March to be planned :

The programme of outlay to be incurred in March shall be well thought out before-hand and so arranged that 5/6th payment due in March are made by the 25th of that month. This will leave 1/6th of the payment to be made in the remaining six days of the month. The Cash Book of Disbursing Officers shall on no account be kept open for the month of March after the 31st March.

8.56 Provisions to be made for works actually done :

In case of original works and special repairs in progress, work done in March should ordinarily be paid for in April following. This fact should be kept in view when submitting estimates for works and repairs in progress so that requisite provision is made in the ensuing year's budget. Thus the provisions in the budget should represent the probable payments for work done during the months March to February as in the case of expenditure under head "Establishment". Demands for original works in progress should be based on a careful estimate of what work will be executed in the ensuing year. Contract Agreements should be so arranged that liabilities for work in hand in March do not mature for payment till April. This para does not apply to expenditure on ordinary repairs and maintenance.

8.57 Stores for university works :

- (1) The general administration of the 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.
- (2) Materials may be received on stock from the following sources :
 - (a) Supplies.
 - (b) Other Sub-Divisions, Department or Government.
 - (c) Manufacturers.
 - (d) Works, building etc.

In all cases there should be proper authority for the receipt by the Store-Keeper or the Sectional Officer concerned of materials to be brought on stock. This authority shall be given in writing by the University Engineer (or if so authorized, by the Sub-Divisional Officer).

- (3) The materials received shall be examined and counted, weighed or measured, as the case may be, when delivery is taken. The record of the detailed count or measurement shall be kept in the Measurement Book and the total number or quantity received shall be simultaneously entered in the Stock Register. A certificate in the following form shall be recorded on the Invoice or Bill under the dated signature of the Store-Keeper and countersigned by the Sub-Divisional Officer or the University Engineer.
 "Certified that the goods received are of the required specifications and have been duly recorded in the Measurement Book No. _____ on page _____ and the Stock Register on Page _____."
- (4) The purchase of stores shall be regulated in accordance with the rules contained in this chapter.

8.58 Purchase of Stores in bulk :

Ordinarily, the materials shall be purchased only for the works in progress and no item of stock shall be kept except with the specific sanction of and to the monetary limit prescribed by the Vice-Chancellor.

When it is economical for the University to purchase certain class of materials in bulk for general use on works, such materials shall be brought on to stock and kept there until actually required for immediate use when it should be issued to the contractor and debited at once to his personal account by charge to the suspense head "Contractors-other transactions."

8.59 Material-at-site :

- (a) Material at site account is numerical account of the principal items of materials and is intended to be a supporting account in respect of the suspense head "Materials". As suspense head

“Materials’ is opened only in the case of major works if materials are issued direct to the work, it follows that material-at-site account is not to be kept–

- (i) in the case of minor works and
- (ii) in the case of major works executed through a contractor at finished rates.

The following important instructions are to be kept in mind while writing a Material-at-site account :-

- (i) It is a detailed account of principal items only i.e. items estimated to cost Rs.2,000/-each or more.
 - (ii) All receipts, issues and balances of each such items are to be recorded so that the total issues of each item may be watched with reference to the estimated requirements.
 - (iii) In the case of minor work costing more than Rs. 20,000/- material-at-site account of principal items of materials has to be kept.
 - (iv) Material-at-site account is to be kept on the prescribed Proforma.
 - (v) Cost of petty items i.e. costing less than Rs. 2000/- each is debited to the final sub-head and not to the suspense head “Material”.
- (b) The balances of unused materials shall be checked once a year and on the completion of work and a report of verification shall be prepared by the Sub-Divisional Officer and submitted to the University Engineer.

8.60 Reserve Stock Limit :

There is a limit to the value of stock upto which the University Engineer can keep in his stores materials required for use on works. This is termed as ‘Reserve Stock Limit’ and is sanctioned by the Syndicate with the concurrence of the Board of Finance. The University Engineer shall regulate the purchase of stock in such a way that during any month the value of the balance stock in hand does not exceed the Reserve Stock Limit. In case the Reserve Stock Limit has exceeded due to some special circumstances, it shall be got regularized with the sanction of the Vice-Chancellor. At the same time, the excess shall be absorbed within six months from the date of increase.

8.61 Check of Stores :

The whole of the stores of engineering organization shall be counted by the Sub-Divisional Officer concerned once a year and verification report submitted to the Vice-Chancellor and the Finance and Development Officer.

8.62 Surplus Stores :

Any stores issued to work from stock and remaining unused on completion may be returned to stock provided that such stores consist of articles which are in the original serviceable condition, certain to be used and priced within the rates at which these were originally issued from stock. Otherwise, these shall be sold, and the sale proceeds credited to the work concerned, when the contract is for labour only or when the work is being carried out departmentally. These provisions do not prohibit the transfer of surplus materials from one work to another work on which these can be utilized with advantage.

8.63 Unnecessary accumulation of stock and stores :

There is a general tendency to accumulate large stocks for utilization in some distant future. This practice not only results in the deterioration of the stores and stocks but also means locking up funds unnecessarily and is liable to involve the University into loss due to price variations. This practice should, therefore, be strongly deprecated. It is incumbent on all concerned to see that there is no unnecessary accumulation of stocks and stores in any sub-division or section. This purpose can be

achieved by ensuring that where 'Reserve Stock Limits' have been fixed, the University Engineer shall be required to submit half-yearly reports, showing full particulars of the stores and stocks held by them and the probable date by which these are likely to be utilized. These statements should be carefully scrutinized to control any tendency on the part of the engineering organization to accumulate stocks or stores much in excess or in advance of its requirements for a reasonable period.

8.64 Transfer Entries:

(a) Transfer entries shall be made through 'Transfer Entry Order', to correct or adjust the following:

- (i) To correct an error of classification or expenditure and to transfer the same from one work to another account.
 - (ii) For credit/debit to P.W. Deposits/P.W. Advances on account of balances due to recoverable from contractors on closed.
 - (iii) To adjust any debit or credit to the proper work on item outstanding in the Suspense Account.
 - (iv) For transfer of stores from a work to another work or from one account to another account.
- (b) Transfer Entry Order as proposed by the Sub-Divisional Officer shall be countersigned by the University Engineer as a token of his acceptance.
- (c) All Transfer Entries which have been approved for action shall be registered in the 'Transfer Entry Book' maintained in the office of the University Engineer. Entries shall be grouped separately for each month in the accounts of which these are to be incorporated. Before the Transfer Entry Book is closed monthly, the University Engineer shall see that no adjustments are required to be made under any rule or order are omitted.
- (d) The Final Bill shall also be supported with a report of value of unused materials on the works. This report shall be prepared after actual verification of material at site by the Sub-divisional Officer concerned. It shall also be supported with material consumption statement for the materials issued from a store of the Department for use on work. Consumption shall be worked out according to the formula applicable in Punjab Public Works Department.
-

CHAPTER - IX

TRAVELLING ALLOWANCE RULES

9.1 Travelling Allowance:

The rules governing the grant of travelling allowance to the University functionaries as well as other, for journeys performed in connection with the University business/ affairs and LTC etc are contained in this chapter.

9.2 Travelling Allowance Bill shall be prepared and drawn on the prescribed T.A. bill forms (A-42 or A-43 as the case may be) in accordance with the following provisions:-

- (i) The T.A bill shall be prepared in accordance with the Travelling Allowance Rules of the University/funding agencies etc. and shall be supported by all the certificates etc. prescribed for the purpose.
- (ii) The tour program of the University employee/Research Scholar in connection with University work, examination work and Research work etc, the journey and the period of halt at outstation must have been approved/authorized by the competent authority before commencement of the journey.
- (iii) When a circuitous route is taken, the reason for doing so must invariably be stated in the bill.
- (iv) In case of journey by road, it shall be ensured that correct distances are charged for.
- (v) The railway, air or public bus fare charged shall agree with the tariffs concerned.
- (vi) The amounts drawn in the bill shall be according to the prescribed rates and general conditions.
- (vii) When a special sanction is necessary for the payment of travelling allowance, the bill shall be supported with the requisite sanction.
- (viii) The competent authority can sanction advance TA/DA for University Business/ examination work/Research Work attending conferences with in India and abroad up to an amount of 80% of the estimated expenditure on travel which includes fare, daily allowance, and registration fee with the condition that the concerned employee must submit the actual TA/DA claim along with adjustment vouchers within a period of one month from the date of return journey.

Note: The categorization of employees and research scholars, rates of Daily allowance as per classification of cities, entitlement and conditions for travel by rail, road, air, own car/taxi, entitlement and rates of accommodation for TA/DA, LTC, TA on transfer/ retirement/journey for the family of an employee on death, etc shall be such as prescribed in rules (Chapter V, PU Cal. Vol. III) as amended from time to time.

9.3 (i) (a) Competent authority and Controlling Officer for the purpose of T.A.:

Competent authority to approve the tour programme, financial approval and countersigning of the T.A bills of the Vice Chancellor, ASVC, University teachers/ officials, Research scholars and examiners etc. in connection of various types of University work/research work attending training/workshops, conferences and University business etc within India and abroad as follows:-

Sr No.	Designation of officer/employee	Authority to approve tour programme & accord financial sanction as per entitled class	Counter signing authority
1	Vice- Chancellor	The administrative approval by the Chancellor (with in India & abroad tour).	Vice- Chancellor
2 (i)	Registrar, DUI, Director/ RDC, DSW, SVC, F.D.O, C.O.E, DCDC	Vice-Chancellor	Vice-Chancellor
(ii)	Emeritus Professor, Visiting Fellows, dignitaries, etc	Vice-Chancellor	HOD/DUI/Dean Research, convener, as the case may be.
3	XEN, Director Youth Welfare	Vice-Chancellor	Registrar
4	All Head/Directors of teaching deptt./ Institutes/Centre	Vice-Chancellor	DUI
5	Manager P.U Press and other administrative officer/officials in administrative office.	Registrar	Registrar
6	Officer/ Official of V.C office	Vice-Chancellor	S.V.C/A.S.V.C
7	All officers /officials of the University in connection with examination work.	C.O.E	C.O.E
8	All faculty members/ officers/ officials working in the University teaching & non- teaching deptt/ Inst/centre etc.	Head of department/ XEN/Director/Coordinator, DSW/Dean as the case may be.	Head of department/ XEN/Director/ Coordinator, DSW/ Dean as the case may be.
9	Research scholar, Research fellows and staff under various projects & schemes.	Principal investigator/ Co-P.I as the case may be	Principal investigator/ Co-P.I as the case may be
10	All Principal Investigators (PIs)/Co PIs/Coordinators/In-charge of a Project or Scheme	Director/RDC	HoD

- Note:** 1. Any relaxation shall be got approved from Vice Chancellor by giving proper justification.
2. For performing journey by own car/taxi prior permission as stipulated in rule 1.6 (ii) (a & b) of PU Cal Vol III (2019), Pg 163- 164 shall be obtained. The Assistant/Associate Professors are entitled to travel by own car/taxi, whenever appointed as external examiners to conduct the practical examinations.(Syndicate Para 58 dated 26.04.2014)

CHAPTER-X

OVER TIME ALLOWANCE

10.1 Over-time (O.T.) allowance :

- (a) Where the exigencies of university work require that particular work should be completed at the earliest and within the stipulated time, university officials upto the rank of Assistants and Assistant Section Officials may be allowed (O.T) overtime for working. Permission to work over-time and to claim allowance shall be granted by the Registrar in the case of officials of the administrative offices, Controller of Examinations for the staff under him for conduct of examinations, and by the Dean University Instruction in the case of officials of the teaching departments. The sanction shall however, be subject to the availability of funds under the relevant budget head.
- (b) **Rates of over-time allowance:**

The rates of over-time allowance admissible to the B&C class employees shall be approved by the BOF/Syndicate from time to time.
- (c) (i) The O.T.A. bills shall be submitted in the accounts branch within 3 months from the date of completion of O.T. work.
- (ii) If the O.T. bills are not submitted within this period or in the same financial year in which O.T. was put in, the case shall be submitted to the Vice-Chancellor for special approval citing reasons for delay in submission of such bills and requesting for condoning the same as a special case.
- (d) Subject to any general or special orders issued by the University in this behalf, every bill for over-time allowance shall contain a certificate of the Head of the Office to the following effect:–

“Certified that:–

 - (i) the persons for whom overtime allowance are claimed in this bill, have actually earned it by working overtime;
 - (ii) the period for which overtime allowance are claimed in this bill, have been checked with the initial record and found correct;
 - (iii) overtime allowances are claimed under orders of the competent authority;
 - (iv) the entry of overtime allowance has been made in the ECR for the purpose of calculation of IncomeTax due for the relevant financial year.

10.2 ¹ Ceiling for payment of over-time allowance:

- (a) No employee of the university shall be paid over-time allowance, of his monthly salary for a month exceeding 40% of salary. Salary for the purpose of this rule shall mean the pay and allowances drawn by an employee excluding City compensatory allowance and house rent allowance.
- (b) ²The following categories of employees have been exempted from the ceiling of 40% of the salary:
- (i) Members of the Security staff who come under “Essential Services”.

¹ B.O.F/Syndicate/Senate Item No. 17 dt. 1.09.2009, Vide Para 2 IX dt. 6.9.2009 & 6.12.2009

² Syndicate Para 103, dt. 18.4.1981

- (ii) ³Staff working in the office of the Vice-Chancellor.
- (iii) ⁴Staff engaged in the work relating to Convocation/Academic functions.
- (c) ⁵The Vice-Chancellor is authorized to give special permission to allow the ceiling of 40% of salary of an employee in a month to be relaxed in respect of the staff working in the branches involved for the conduct and declaration of results of the University examinations during the period April–June or as the case may be each year as also for the work of election to the Senate and the preparation of annual budget estimates.

10.3 Register of over-time:

The over-time put in by an employee shall be noted in the Register of over-time. Separate registers shall be maintained by the Officer-in-Charge of each Branch. Brief particulars of the work for which over-time was put in by the employee shall be recorded in the register. Over-time put in and noted in the register shall be verified by the Superintendent of the Branch concerned daily and certificate to the effect that the employee(s) actually put in the over-time as noted against each for the work for which the employee was required to work over-time recorded at the end of the month under his signatures.

10.4 Preparation of over-time allowance bills :

- (a) Over-time bills shall be prepared monthly. Bills for broken periods of a month shall not be prepared. A certificate of a Controlling Officer be recorded in the over-time allowance bill certifying/verifying the amount of work done during normal working hours and during the over-time allowance period.
- (b) Bills of over-time allowance shall be prepared on the prescribed form and shall be submitted to the Accounts Branch for check. The Superintendent (Accounts) shall check the bill with reference to sanction, establishment check register, attendance register and rates. Entries of such payments shall be made in the monthly payment cages of the Establishment Check Register with brief indication of the nature of duties etc. which shall be led by the Office Superintendent (Accounts) before sending the bills to the Resident Audit Officer for pre-audit.
- (c) After the payment has been made, acquaintance of the employee shall be obtained in the column provided in the bill of over-time allowance.

³ Syndicate Para 20, dt.18.9.1982

⁴ Syndicate Para17,dt. 21.4.1984

⁵ Syndicate Para 72, dt. 19.1.1980

CHAPTER-XI

PROVIDENT FUND AND RETIREMENT BENEFITS

11.1 This chapter deals with the manner in which the accounts of the Contributory and General Provident Fund constituted under the Regulations framed under Section 31(2) (s) of the Act are to be maintained.

11.2 Definitions:

In these rules, unless there is anything repugnant in the subject or context:

- (a) **“Act”** means the Panjab University Act, 1947 as amended from time to time.
- (b) **“Bank”** means the State Bank of India.
- (c) **“Contribution”** means any contribution payable by the university as employer in respect of a subscriber under the rules.
- (d) **“Fund”** means the Panjab University Provident Fund established by means of Regulations under Section 31(2) (s) of the Act.
- (e) **“Salary”** means the amount of the monthly pay and allowances granted by the University to an employee excluding house rent allowance.
- (f) **“Subscriber”** means a university employee who is required or permitted to subscribe to the Provident Fund.
- (g) **“Subscription”** means a subscription to the fund made by a subscriber.
- (h) **“Service”** means the whole period of continuous service including periods spent on authorized leave.
- (i) **“University”** means the Panjab University.
- (j) **“Year”** means a financial year beginning on the 1st day of April and ending on the 31st day of March of the subsequent year.

11.3 Constitution of the fund:

The fund shall be maintained in rupees and shall be constituted of—

- (a) Subscriptions to be made by the subscribers and contributions to be made by the University.
- (b) Balance transferred from any other provident fund where such transfers are authorized by the Vice-Chancellor.
- (c) Interest on deposits and investments.

11.4 Custody and investment of the fund :

- (1) The Provident Fund Account shall be kept in the savings bank account in the State Bank of India.
- (2) The account shall be operated by the Registrar.
- (3) (i) The Vice-Chancellor may order subject to the control of the Syndicate, that any portion of the uninvested balance at the credit of the fund, shall be invested in the government securities such as National Savings Certificates, National Plan Savings Certificates, or in Fixed Deposits in the State Bank of India or any of its subsidiary banks or a nationalized bank or in the securities covered under the Indian Trusts Act, as may be considered in the best interests of the subscribers.
- (ii) The interest earned on investments of any sums under clause (1) shall be deposited in the Provident Fund Account.

- (4) As soon as, may be at the beginning of each month, but not later than the 10th day of each month, the University shall pay into the Provident Fund Account, the amount of all subscriptions recovered under the provisions of Rule 11.6 and of the contributions payable under the provisions of Rule 11.7.
- (5) A record of all investments made from the Provident Fund Account shall be maintained in a Register of Investments. Besides, showing the particulars of the investments as referred to in para (3)(i) above and their redemption, it will also show the receipt and disposal of the amount of interest on investments.

The Assistant Registrar (Accounts) shall ensure that the receipt and adjustment of interest is watched closely and the securities as entered in the register are verified at periodical intervals by physical check, if these are kept in custody in the University, otherwise by reference to the Bank concerned about the securities kept in their custody. There shall be a quarterly review of investments and any ascertained losses, connected with investments or unusual depreciation in the market price of any investment shall be reported to the Syndicate.

11.5 Employees who shall or may subscribe to the fund be those as provided for in the Regulation and Rules.

11.6 Subscription to the fund

- (i) The rate of subscription of the employee to the fund shall be 10% of his salary. When the calculation involves paise amounting to less than 50, it shall be ignored and when it amounts to 50 paise or more, full rupee shall be deducted. Such subscriptions shall be deducted month by month from the salary of each subscriber and the amount deducted shall be paid into the Provident Fund Account to the credit of the subscriber.
- (ii) A subscriber may at his option subscribe upto 60 percent of his salary but the university contribution shall not exceed ten per cent of his salary.
- (iii) The Syndicate may, at their discretion, allow a permanent employee to continue to be a subscriber to the fund even during the period of his absence or on leave without pay or any other programme approved by the Vice-Chancellor for this purpose, but he shall not be entitled to the university contribution during this period.

11.7 Contribution by the university:

The University shall contribute to the Provident Fund of each subscriber at the rate of ten per cent of his salary; provided that—

- (i) The benefit of university contribution to the fund of an employee shall be as under :-
 - (a) No contribution will be paid if the period of service put in by an employee is one year or less.
 - (b) Half the amount of university contribution will be paid if the period of service put in is more than one year but less than five years.
 - (c) Full amount of the university contribution will be paid if the period of service put in is more than five years or at the time of superannuation irrespective of the period of service.
- (ii) (a) No employee of the University who has in the opinion of the Syndicate, been guilty of dishonesty or other gross misconduct and has been consequently dismissed from his employment, shall be entitled to the benefit of, or to receive any part or share in any sums at any time contributed by the university to the fund on his account or the accumulated interest or profits thereof and the University shall be entitled to recover,

as the first charge, from the amount for the time being at the credit of an employee a sum equivalent to the amount of any loss or damage at any time sustained by the University by reason of his dishonesty or negligence, but not exceeding in any case the total amount of contribution credited to his account by the University and of any interest or increment which has accrued on such contributions. This rule shall also apply to a member of the University teaching staff who fails to comply with the requirements of the bond which he may have executed for grant of leave etc.

- (b) No subscriber shall be entitled to University contribution during the period of leave beyond the date of retirement.
- (c) The contribution shall be made only for the period spent by the subscriber, on duty or the period of leave with full pay or half pay.

11.8 Interest :

- (a) The University shall pay interest on all sums deposited in the Provident Fund at a rate to be decided by the Syndicate from time to time and the amount of such interest shall be placed quarterly to the credit of each subscriber.
- (b) Interest shall be credited quarterly in accordance with the rules framed by the Syndicate and appearing in Chapter IV (vii) Part VII of the Calendar Vol.-III.

11.9 Maintenance of accounts:

- (1) The Finance and Development Officer or any other officer authorized by the University to maintain Provident Fund Account/GPF shall maintain Provident Fund/GPF Ledgers in which the name of each subscriber shall be written Account Number-wise.
- (2) The provident fund schedules received from the Salary Section after the salary bills have been passed shall form the basis for making postings in the Provident Fund Account of each subscriber by the Data Entry Unit and the vouchers will be consulted only in case of doubt. This would avoid duplication and dispense with the necessity of reference to the vouchers time and again while posting deductions. The postings in the register shall be reviewed by the Superintendent monthly.
- (3) At the close of each half year, the subscriber shall be supplied a Provident Fund/ GPF Statement showing.
 - (i) the balance in his account at the beginning of the half year,
 - (ii) amounts added by way of subscription, university contribution and interest during the half year,
 - (iii) amount advanced, recoveries made during the period and
 - (iv) the balance at credit in his/her account at the end of the half year.
- (4) Before a cheque is drawn for payment of subscriptions and contributions a bill shall be prepared and submitted with the relevant salary and establishment bills to the authorized officer provided that the University may make payment of the subscriptions and contributions on a single bill and by means of a single cheque in respect of all subscribers or on separate bills and by means of separate cheques in respect of subscribers of different departments.
- (5) (a) No sum shall be withdrawn from the Provident Fund Account except :
 - (i) for investment or placement; or
 - (ii) for making an advance payment to a subscriber; or
 - (iii) when a subscriber's account is to be closed for payment to him/her or his/her heirs.

- (b) All the transactions relating to Provident Fund Account/GPF shall be recorded in the provident fund/GPF cash book.
- (6) Maintenance of Provident Fund/GPF Cash Book :
- (a) On the receipt side of the cash book shall be recorded all receipts during the month in respect of recoveries, subscriptions, encashment of securities, interest on investments etc. All remittances made to the Bank for credit to the fund shall be recorded separately quoting challan number and date.
- (b) On the expenditure side shall be shown all cheques issued on the bank, for payment of provident fund to subscribers, on resignation, dismissal, retirement, death as also the cheques issued in respect of advances sanctioned to the employees and the amounts invested in recognized forms of securities.
- (c) The cash book shall be closed and balanced monthly and signed by the Assistant Registrar (Accounts). A list of un-cashed cheques issued and the remittances not accounted for by the bank in the monthly bank statement shall be drawn up at the end of each month.
- (d) The balance at the close of each month in the bank statement shall be reconciled, with the cash book, as under :—
- | | |
|--|-----------|
| (i) Balance as per cash book | Rs. _____ |
| (ii) Add amount of cheques issued but not encashed. | Rs. _____ |
| (iii) Add unlinked /unclassified credits in the Bank Statements | Rs. _____ |
| (iv) Less amounts of remittances made but not accounted for by the bank. | Rs. _____ |
| Net | Rs. _____ |
| (v) Less unlinked/unclassified debit by the Bank | Rs. _____ |
| (vi) Balance as per bank statement | Rs. _____ |
- The amount of investments as per Investment Register shall be shown in the remarks column of the cash book.
- (e) After the cash book has been closed and balanced, it shall be submitted to the Finance & Development Officer for information and signatures.

11.10 Nominations:

- (a) A subscriber shall, as soon as possible, after joining the fund make a nomination conferring on one or more persons the right to receive the amount that may stand at his/her credit in the fund, in the event of his/her death, before that amount has become payable; or having become payable has not been paid. A permanent number shall be allotted to the subscriber. This number shall always be referred to in all transactions of correspondence relating to the account of the subscriber.

A subscriber may at any time cancel a nomination by sending notice in writing to the Registrar provided that the subscriber along with such notice send a fresh nomination made in accordance with the rules.

- (b) If a subscriber nominates more than one person under sub-rule (a) above, he/she shall specify in the nomination, the amount or share payable to each of the nominees in such manner as to cover the whole of amount that may stand to his/her credit in the fund, at any time.

11.11 Advances from the provident fund:

- (a) Advance from the Provident Fund (refundable/non-refundable) shall be regulated in accordance with the rules contained in that behalf in Cal. Vol.-III.
- (b) When an advance is drawn, entry of the amount of advance shall at once be made in the Provident Fund/GPF Ledger and got checked by the Resident Audit Officer before he signs the audit authorization for the payment of the amount of advance.
- (c) The re-payment of refundable advances made out of Provident Fund/GPF shall be watched through the Register of Clearance of Advances. The concerned Superintendent of Accounts shall ensure that the recoveries of repayments are made regularly in the prescribed monthly installments. The posting of recoveries made from the subscribers shall be made in the register from the deduction vouchers every month. The register shall be closed, totaled, balanced and proved at the end of each year and balances carried forward to the register for the next year.
- (d) A university employee may refund the whole or a part of the advance taken by him/ her.
- (e) Non-refundable advances shall be sanctioned by the Registrar. Bills for advances both refundable and non-refundable shall be prepared on the application form for the grant of advance, marked payable out of the University Provident Fund/GPF Account and got pre-audited in the same way as claims payable out of the university account. The vouchers shall be serially numbered for the month and kept in a separate guard file.

11.12 Payment of accumulation:

- (1) When a subscriber to the Fund dies and leaves a family and if a nomination made by him/her in accordance with Rule 11.10, in favour of a member or members of his family subsists, the amount standing to his credit in the Fund or the part thereof to which the nomination relates shall become payable to his/her nominee or nominees in the proportion specified in the nomination.
- (2) When a sum is to be withdrawn from the Provident Fund/GPF Account for payment to a subscriber or his nominees or heirs or for credit to the university account or for investment, a contingent bill shall be prepared marked "Payable out of University Provident Fund/GPF Account" and got pre-audited in the same way as claims payable out of University account. The vouchers shall be serially numbered for the month and kept in a separate guard file.

11.13 Interest not payable on late claim:

Every employee, on leaving university service or on retirement, shall claim payment of provident fund standing at his/her credit within one year of its becoming due. Interest on the provident fund shall not be paid to any employee from the date of expiry of one year of his leaving university service or his retirement.

11.14 Deduction on account of the amounts due to the University:

A deduction from the Fund of an amount not exceeding the amount of university contribution with interest thereon can be made from the subscription in respect of dues under a liability to the University.

11.15 Attachment of provident fund money:

As the provisions of Provident Fund Act, 1925 are applicable for the employees of the Panjab University; deposits in the provident fund/GPF shall not be liable to attachment under any decree or order of any Civil, Revenue or Criminal Court in respect of any debt or liability incurred by the subscriber.

11.16 Transfer of provident fund :

A person who takes up employment with the University after having resigned/relinquished his job in the University, or a College or an Institution in whose service he was prior to joining this University, may be allowed to get his provident fund/GPF amount, at his credit, transferred to this University.

Similarly a person resigning his job in this University would be entitled to ask for the transfer of his provident fund/GPF to the University or the College or the Institution where he joins after resigning or relinquishing his post in this University.

11.17 The detailed procedure for release of retirement benefits shall be such as prescribed in chapter IV (xxi) of P.U. Cal. Vol-III(2019) amended from time to time.

CHAPTER-XII

UNIVERSITY PRESS

12.1

- (a) The Printing Press managed by the University for printing, binding and allied jobs shall cater to the needs of all Departments/Administrative Office.
- (b) The Press shall be under the control of the Registrar who shall be the Head of the Press Department. He shall also be the Occupier and Keeper of the Press as per requirements of the Factories Act 1948 & Registration of Books Act 1867.
- (c) The Manager Press shall be the In-charge of the Press and shall keep all accounts of expenditure of the Press.

12.2 Scope of work :

- (i) All printing work of the University shall be done at the University Press unless otherwise directed by the Vice-Chancellor.
- (ii) Printing work of the University through private presses may be allowed by the Vice-Chancellor only if the Manager Press certifies that the University Press is unable to undertake the job and the required printing work is of urgent nature and cannot be postponed till the University Press is free.
- (iii) Printing work of an organization/institution (other than the University) shall not be undertaken by the University Press without the prior permission of the Vice-Chancellor.

12.3 Indenting of jobs :

All works sent to the Press for printing shall be accompanied by a requisition (on prescribed form) duly filled in and signed by the Head of the Department/Branch.

12.4 Job register :

- (i) All orders received in the Press shall be recorded in the Job Register maintained on the prescribed form in the Press, where details of the date of receipt, order No., Deptt./Branch, budget head, No. of copies to be printed, printed copies dispatched on, sent on, etc. shall be recorded.

- (ii) Job card :

As soon as a job has been booked, a job card (ticket) in the prescribed form shall be prepared giving full instructions with regard to size, measure, number of copies, binding, quality of paper/binding material to be used.

- (iii) Issue/drawal of materials :

The Section Supervisor will put up indent for the actual material required for the execution of work in the respective section. The Storekeeper will issue the material after making necessary entry on the job ticket as well as in the Stock Register. No excess material shall be drawn or issued without the written orders of the Manager Press.

12.5 Execution of work :

- (1) The Manager Press shall see that all works are executed in the most economical manner consistent with the importance and due dates are strictly adhered to. Before allotting printing work to the Press the indenter shall ensure about the supply of paper material to the Press.

- (2) The Panjab University Press has been declared as “Service Unit” by the Senate vide para XIV (14 & 15) held on 04-09-2005, as such no printing cost will be charged from any PU. Teaching/Non-Teaching Departments and Administrative office. Billing System has been scraped.

12.6 Consumable stores :

- (i) The Manager Press shall keep an account of all consumable material in a Stock Register.
- (ii) Paper required for printing shall be supplied to the Manager Press by the Registrar/ concerned Deptt. and detailed consumption account of papers shall be maintained in the Stock Register and got checked in Audit as well.

12.7 Machinery :

- (i) The Manager Press shall keep an account of machinery and of all non-consumable articles in a Register of Non-consumable Stores.
- (ii) The Register of Non-consumable Stores shall record :
 - (a) Date of purchase of each plant or machinery
 - (b) Purchase value
 - (c) Name of the manufacturer
 - (d) Model or standard with brief description
 - (e) Normal life
 - (f) Annual depreciation
 - (g) Repairing charges
 - (h) Other important information, if any.

12.8 Record of production :

For the purpose of over-seeing the efficiency of production of individual worker the daily production record of each worker will be maintained through daily out-turn-sheet, to be submitted by each individual worker. These will be checked at the respective sectional level, the senior persons of the Press and finally by the Computing Section. Production of each worker will be recorded in the Abstract Register of the respective section i.e. to be maintained in Computing Section of the Press.

12.9 Purchase of material/paper stores :

Manager Press will forward his annual requirement of paper/material to the R&S Branch through Registrar. The R&S Branch will arrange supply of paper according to needs of Press Deptt.

CHAPTER-XIII
PROCEDURES AND GUIDELINES FOR THE RESEARCH
SCHEMES/PROJECTS SANCTIONED BY VARIOUS SPONSORING
BODIES

- 13.1 In terms of the guidelines of UGC, there shall be a Research & Development Cell (RDC) headed by a Director. The position of Dean, Research stands converted to Director (RDC) and the Vice Chancellor has been authorized to appoint Director (RDC) from any University Professor (Senate dated 27.3.2022 para XXV).
- 13.2 All the work relating to research projects/schemes/fellowships shall be handled by the RDC for which necessary staff shall be transferred from the G&P Section. The work of RDC shall include processing of administrative sanctions, maintaining the budget registers, processing of bills submitted by Principal Investigators etc. and getting those pre audited for payment. However, the work relating to general plan grants, and maintenance of cash book as well as reconciliation thereof shall be handled in the G&P Section of accounts branch. All the staff in the RDC shall work under the administrative control of the Director (RDC). In addition to above the RDC shall perform the following functions:-
- (1) Department and Faculty member-wise List of Projects to include the title, funding agency and the sanctioned grant of the project. On the completion of the project to make a record of the publications.
 - (2) To keep a record of Research output (including the scholars trained, infrastructure, equipments added, books and other articles updated/added etc) Project-wise, Department-wise, Faculty-wise and teacher-wise.
 - (3) In order to facilitate the submission of Research Projects to various funding agencies in Sciences, Social sciences and general categories, RDC will prepare a booklet of potential national funding agencies. This booklet will cover information on their websites, thrust areas, prescribed application forms and terms & conditions for making applications for financial assistance for Research & Development projects of Research & Development Cell (RDC). This booklet will be revised from time to time. A copy of this booklet in digital form will be sent to each departmental library for easy access to each faculty member.
 - (4) Motivating, assisting and monitoring of Research Proposal Preparation and submission. For this, from time to time, the Research Promotion Cell may visit every department for discussing and facilitating the initiation of Research Proposals.
 - (5) Maintain a List of Publications of each faculty member & department.
 - (6) Shall facilitate maintaining one copy of the reprint/book of each of the publication of the university irrespective of the source of fund in PU Central Library department wise in a section on P.U. Publications. It is necessitated as all publications are P.U.'s Property. These publications will not be issued, however can be consulted by anybody.
 - (7) Research & Development Cell (RDC) may also meet Faculty members, officials of the G & P section and the Research Fellows to identify problems find solutions & building confidence.
 - (8) Shall facilitate the execution of R&D Projects from the administrative angle.

- (9) Shall make an effort to prepare a data base of research fellows and faculty staff with the objective of disseminating information regarding funding agencies and job vacancies.
- (10) Shall prepare a website for facilitating the young researchers.
- (11) Shall monitor PURSE grant and other research programmes of various funding agencies. Till the constitution of RDC with all facilities, the work relating to Research Program/Schemes shall be handled at G&P section.

13.3 Applications for Research Schemes

All proposals for research schemes/projects for submission to the sponsoring bodies should be forwarded through the Head/Chairman of the Department/Centre/Institute etc. to the Director (RDC). However, the Principal Investigator may forward an advance copy to the concerned funding agency. The project proposal should specify the requirement of necessary facility and foreign exchange, if any. In order to facilitate collection of data in the field, particularly in subjects like Sociology, Anthropology or other sciences provision for token gifts to informants, if needed, may also be included in the research proposals.

Before forwarding the proposals to the office, the following guidelines may be adhered to:

- (i) The re-employed teachers shall appoint an in service Co-Investigator and submit a Guarantee-cum-Surety Bond at the time of forwarding the project proposal as per prescribed form at .
- (ii) The in-service teachers while forwarding a project have also to appoint a Co-Investigator in case their remaining service tenure is less than the proposed tenure of the project. Further, the Co-Investigator proposed should have remaining service at least equal to the proposed tenure of the project.
- (iii) The in-service teachers having a project if retires during the tenure of the project shall submit Guarantee Bond-cum-Surety Bond after his/her retirement to continue as Principal Investigator of the concerned research project.
- (iv) In case of extension of the project, the Principal Investigator being retired teacher having an in-service Co-P.I. shall appoint a new Co-P.I. if during the tenure of the project the Co-P.I. retired. The new Co-P.I. should have active service at least equal to the remaining tenure of the project.
- (v) If the Principal Investigator requires additional facilities/space for execution of the proposed project, other than those already available with the P.I. then it shall be forwarded through the Administrative and Academic Committee of the Department.
- (vi) In case any issue arises regarding the new project proposal i.e. (academic issue, laboratory space, other related matters etc.), the same shall be resolved within the Department by the Administrative and Academic Committees. In case the same is not settled, it shall be referred to the Committee consisting of the D.U.I., Dean of concerned Faculty and Dean (Research).

All such proposals where no financial liability on the part of the University is involved shall be forwarded to the sponsoring bodies by the Director (RDC) duly signed on the recommendations of the Chairperson. A copy of the same shall also be forwarded to the Registrar/F.D.O. The prior approval of Vice-Chancellor in these cases will not be necessary. However, after the research proposal/scheme has been sanctioned/accepted by the sponsoring body, the Department/Teachers shall be required to bring it to the notice of the Vice-Chancellor/Director (RDC)/Accounts Branch all details/sanctions of the project.

The work of a research scheme/project shall commence upon receipt of the grant (by cheque/draft/RTGS) from the sponsoring agency in the Registrar's office. The concerned section of accounts Department shall convey the information of receipt of grant to the P.I. within a week to enable the P.I. to start the project.

13.4 Provisions for Posts

- (i) The posts required under the scheme/project should be clearly specified in the proposal. After the proposal for the scheme/project is approved, it will not be necessary to obtain once again order of the Vice-Chancellor for creation of posts.

In case the provision also includes the research and supporting/secretarial staff.

- (ii) The posts provided in the proposal should carry the scale of pay as required by the sponsoring authority. If there are no such requirements then the scales of pay should be identical to those of the corresponding posts in the University.
- (iii) The qualifications of the posts will be similar to those prescribed for the corresponding posts in the University, unless specified in the project proposal.

13.5 Appointments

- (i) For appointments to the posts under the scheme/project, applications should be invited by the Scheme-Incharge/Principal Investigator after due publicity regarding the vacancies, including if necessary, by press Advertisement in the Newspaper(s).
- (ii) The applications will be processed by the Scheme-Incharge/Principal Investigator.
- (iii) A Standing Committee for each Department will be constituted by the Chairperson of the Department for the Selection of the staff approved by the sponsoring body consisting of the Chairperson of the Department, the Project-Coordinator/Principal Investigator, Co-Investigator, if any, one member of the department in the field or Subject Expert/s (to be appointed by the Chairperson in consultation with the Principal Investigator), Secretary/one member of Administrative Committee of the Department, and Nominee(s) of Director (RDC) which will have a term of one year. In case the services of Specialists/Experts from outside the University are required by the Committee, TA/DA as per University rules be paid from the funds of the scheme unless specific norms for the same were laid down by the sponsoring body. In case of a senior position like Research Associate and above, the Committee will also include the Director (RDC) or nominee of the Vice-Chancellor.
- (iv) For appointment under any position, a panel of nominees of the Vice-Chancellors/Director (RDC) for each department shall be got approved. As and when need arises any person may be taken from the said panel and may not be repeated simultaneously. The nominee should be one who has handled any research project and is conversant with the subject. At least four members should be present in the Selection Committee, but the nominee of Director (RDC)/Vice-Chancellor as well as the subject expert must be present in the meeting.

13.6 The Selection Committee constituted under these rules shall be competent to recommend the appointment. The letter of appointment shall be issued from the Office of RDC by the Director (RDC) with a copy to G&P section within 3 days of the receipt of the recommendations. A panel of selected/wait listed candidates, which will be valid for 6 months be kept as under:

- (i) if one person is to be appointed, upto 2 more persons
- (ii) if two or more persons have to be appointed, up to 3 persons.

If the selected person does not join within 15 days or even after joining leaves the job, the next person on the panel/waiting list may be appointed by the P.I. and information to that effect shall be forwarded to Director (RDC) and Accounts Section.

- (iii) If the person originally selected resigns from the position or does not report for duty within 7 consecutive days, it will be the responsibility of the Scheme-In charge/Principal Investigator to confirm the date of leaving/being absent/resignation etc. so that there may not be any problem to make the payment to the next person on the panel. Further, in case his/her performance is not satisfactory, a written warning for improving performance will be issued by the Scheme-Incharge/Principal Investigator with a copy to the Director (RDC) and if the Scheme-Incharge/P.I. is not satisfied with the performance, the services of the person will be terminated without notice and a copy of the termination letter will be sent to the University office. Thereafter the next person on panel will be recommended for appointment in his/her place. All these terms and conditions will be incorporated in the appointment letter also.
- (iv) Unless required by the sponsoring authority, the Committee may make recommendations for appointment without interview. However, if the Committee decides to interview the candidates, it may do so. No TA/DA etc. will be paid to the outstation candidates called for interview for employment in the Scheme/project. The Committee shall also make recommendations and approval for the starting pay/emoluments to the successful candidate(s).
- (v) On the recommendations of the Committee, the services of specialists may be had without advertisement upto two years from University/Govt./Research Institution or Public or Private Sector. Wherever services of such a person are acquired on deputation basis, the conditions of service may be regulated according to the standard terms of deputation as followed in the Punjab Government without the approval of the sponsoring body.
- (vi) The minutes of the Selection Committee shall be signed by all the members present. The recommendations/approval of the Selection Committee shall be forwarded to the Director (RDC)/Registrar's office and accordingly, the appointment letter(s) shall be issued within two days of receipt of the minutes duly approved with a copy to G&P Section for record.
- (vii) Appointment of the staff in the scheme/project will be on contract/temporary basis and shall not exceed the duration of the project/scheme. The staff will have no claim for regular appointment in the University during or on the termination of the scheme/project.
- (viii) The staff employed in the scheme will be governed by the same rules and conditions of service as applicable to the temporary employees of the University from time to time except in those schemes/projects where the conditions of service have been laid down by the sponsoring bodies.
- (ix) The leave to the members of the staff under the scheme will be admissible to the same extent as is admissible to the corresponding non-vacations employees of the University working in the non-vacation departments unless the sponsors specify otherwise. The Scheme Incharge/Principal Investigator will be competent to sanction leave to the extent it is admissible.
- (x) The joining report of the selected candidate should be countersigned by the Scheme Incharge/Principal Investigator and forwarded to the Director (RDC) with a copy to G&P Section for record. A copy may be retained in the office of the Department.

13.7 Benefit of Provident Fund

The benefit of Provident Fund, if admissible under the Scheme/Project will be allowed to the employees in accordance with the rules of the University. At the time of sending proposals by the Incharge of the scheme/project to the University, the provision of P.F. should be considered by proponent and clearly indicated in the proposed budget otherwise no claim of the employee of the project will be entertained.

13.8 Payment of Honorarium to the Staff

Unless the scheme/project permits, the Scheme Incharge/Principal Investigator or anyone else working on the establishment of the University shall not be entitled to any honorarium or extra payment in the event of their being detained to supervise any project/scheme to be financed by the different organization from the funds of the scheme/project. If owing to the requirement of the work in the scheme/project, an employee is in any year prevented, with prior sanction of the Vice-Chancellor from enjoying the whole or any part of the summer vacation, he may in lieu thereof be given credit of privilege leave as per University regulations and the leave salary thereof debited to the funds of the scheme.

13.9 Procurement of Goods and Services

Purchases of Goods (consumable and non-consumable) machinery/equipments etc. will be made according to the rules of the University. The Incharge of the Scheme/Principal Investigator will exercise the powers of the Chairperson of the Department for purchases under the scheme /project provided all the expenditure on the purchases is met from the scheme/project funds.

For all cases of purchases/procurement of services in relation to Research Projects, the Principal Investigator shall be member of the Purchase-cum-Technical Committee of the Department.

The Supply/Work Order shall be issued under the signatures of the Scheme Incharge/Principal Investigator/Co-Principal Investigator, as the case may be, after following the procedures as per University rules. The order will normally be placed with the supplier whose quotation is the lowest, unless, for reasons to be recorded the lowest or other lower tenders/quotations are not acceptable.

13.10 Delegation of Powers to sanction the expenditure out of Project/Scheme as under:-

Power Delegated	Person to whom delegated	Limit	Remarks
1. Financial approval of Purchase /Procurement of goods & services including sanction of advance out of Recurring and Non-Recurring provisions under the Scheme/Project.	Scheme Incharge/Principal Investigator/ Coordinator	Up to Rs.1.00 Lakh	As per University rules. If any relaxation of rules, permission of Director (RDC) shall be obtained.
	Director (RDC) Vice-Chancellor	Up to Rs.10.00 lakh Full Powers	-do- Full Powers
2. Approval of Selections under the Scheme/ Project	Director (RDC) on the recommendation of the Selection Committee as constituted under rule 13.5(iii)	N.A.	-

3. Financial sanction of TA/DA with respect to journey undertaken for Research work including advance for TA/DA for Scheme Incharge/Principal Investigator/Co-Investigator (National and International)	Director (RDC) as per University or funding agency rules/guidelines.	No limit	Any relaxation in rules shall require approval from the Vice-Chancellor by giving proper justification.
4 Financial sanction of TA/DA with respect to journey undertaken for Research work including advance for TA/DA for Research Fellow/Project Fellow or other employee appointed under the project/scheme. (National and International)	P.I./Scheme Incharge As per University or funding agency rules/guidelines.	No limit	Any relaxation in rules shall require approval from the Vice-Chancellor by giving proper justification.
5 Sanction of leave to the Research Fellow/Project Fellow or other employee appointed under the project/scheme.	Director (RDC) on the recommendation of the P.I./ Incharge of Scheme	—	As per the guidelines of the funding agency.
6 Acceptance of resignation of Research Fellow/Project Fellow or other employee working under the project/scheme.	Director (RDC) on the recommendation of the P.I./Scheme Incharge.	—	—

** 13.11 Payment of Bills

(I) A. For Projects/Schemes, the audit of which is to be carried out by CAG empanelled CA Firms

1. W.e.f. 1st June, 2018 all the bills pertaining to individual sponsored research projects shall be verified and passed by the concerned Office Superintendents and Assistance Registrar of G&P Section on a contingent bill, the specimen of which is enclosed as Appendix-I of this chapter.
2. While processing the contingent bill (drawn by a Principal Investigator/head of the Department), the concerned dealing officials of G&P Section shall exercise all checks as prescribed in the P.U. Accounts Manual as well as those illustrated on the contingent bill from itself. As a token of compliance of such checks, the concerned dealing officials shall append his/her full signature at the designated space on contingent bill.
3. The amount of the bill which has been passed for payment shall be recorded in red ink by the concerned dealing official. The concerned A.R. shall affix his/her signature as a “bill passing authority” in purple ink.

** Syndicate Para 5(6), dated 30.3. 2018 read with office circular No.2286-F-150 dated 31.05.2018

4. The Assistant Registrar (G&P) Section shall cause to prepare a one common advance register in which all the entries of advances relating to G&P section, as a whole, shall be recorded (department-wise as well as faculty-wise). The pending entries of unadjusted advances in the previous registers shall be carried over to the said common registers under certification of the A.R. (G&P).
5. In case of procurement of goods & services valuing more than Rs.5.00 lac, the concerned PI/Coordinator shall have the proposal pre-audited from the ACLA before placing the order.
6. At the end of each financial year as well as on the completion of concerned project, the statement of expenditure and utilization certificate of each project shall be audited by a CAG empanelled C.A. firm.

B. For Projects/Schemes, the audit of which is to be carried out by Resident Audit

All bills including bills for advance shall be signed by the Principal Investigator/Scheme in-charge and sent to G&P section duly completed in all respects for further processing. The payment shall be made after pre-audit of the same by Resident auditor after following due procedure.

- (II) Advances where necessary will be sanctioned to the scheme Incharge/Principal Investigator/Co-Principal Investigator who will be responsible for rendering the account of such advances. In case PI is a retired teacher, advances can be given to the Co-PI. Adjustment vouchers and unspent balances, if any, shall be submitted/refunded within one month after the accomplishment of objectives for which the advance was drawn. Objections (if any) during the scrutiny of accounts rendered for such advances, either by the accounts or audit wings, shall not be made piece-meal but raised once only for compliance. The advance will be adjusted within 3 months from the date of submission plus time taken by the department in meeting audit and office objections, if any.
 - (III) The Investigator Incharge/ Principal Investigator, may be provided, with an imprest (upto 10% of the budget provision under the head 'Contingency' of the project subject to the ceiling of ₹ 10,000) to meet the day-to-day contingent expenditure, according to the University rules.
 - (IV) Payment of the bills will be made directly to the firm (with intimation to the scheme Incharge) by cheques drawn in favour of the parties concerned. The P.I. shall keep a record of the cheques so issued/delivered.
 - (V) The salary of the staff in the scheme will be directly credited to the employees' account by the G&P section/RDC as the case may be.
 - (VI) Where a part of expenditure on the purchase of articles for the scheme is shared by the departmental funds, the bills will have to be verified by the P.I./Scheme Incharge and also by the head of the department.
 - (VII) T.A./D.A. in the scheme will be paid as per University rules unless provided/approved otherwise in the scheme by the sponsors.
 - (VIII) For local travel or outstation travel for research purposes, the P.I. shall be entitled to car/taxi travel. For travel by rail/bus the rules of the University shall apply.
- 13.12** To facilitate timely processing of the bills, the Resident Audit Officer shall depute the required number of Auditors especially for the RDC & G&P Section.

13.13 The period spent by the Investigator incharge or Investigators on field work relating to research work of the scheme/project should be treated as on duty, keeping in view their teaching assignments.

13.14 The project incharge should be permitted to establish a field station, if required, with the approval of sponsoring body.

13.15 Progress Reports

The scheme incharge will prepare the technical while the fiscal report will be prepared by G&P Section for the relevant reporting period in accordance with the requirements of the scheme. The following procedure may be followed in respect of the two reports:-

- (a) The P.I./Scheme Incharge may maintain the records of the grants received and spent and get it tallied with the records of the RDC. After due check and agreement of the figures, the fiscal reports will be prepared by the RDC. It will be signed by the P.I./Scheme Incharge/Director (RDC)/Registrar/FDO as the case may be, and submitted to the Funding Agency with a copy to the P.I./Scheme Incharge.
- (b) The technical reports duly prepared and signed by the scheme incharge/Principal Investigator will be countersigned by the appropriate University authority according to the provision of the scheme and submitted by the scheme-in-charge to the sponsors. A copy of the report shall also be sent to the Director (RDC)Office and the department.

13.16 Maintenance of Stock Registers

- (a) Each scheme should have separate (or separate sections in a single register, in case of small projects) stock Registers for consumable and non-consumable articles.
- (b) Separate entities should be made for each of the articles purchased on separate page with full particulars unless the transactions in respect of an article are not large in which case a page may be utilized for recording receipts and issues for more than one article provided the accounts in respect of different articles are not mixed up on that page.
- (c) Articles should be issued and properly entered in the stock Registers in accordance with the Guidelines laid down by the University for the Departmental Store.
- (d) Balances should be worked out up-to-date.
- (e) All entries in the stock books should be initialed by the scheme incharge.
- (f) Physical verification of stock should be got done by two persons to be appointed by the Director (RDC)at least, once in a year and the result thereof should be reported to the Director (RDC)who will send it to the Registrar's office for record and action, if any.
- (g) Equipment/stores purchased specifically for such scheme/s will be the property of the University on the termination of the scheme/s unless the sponsoring bodies desire otherwise.
- (h) All other provisions/procedures relating to maintenance of stock registers as per the University rules shall be applicable to the goods purchased under projects/schemes.

13.17. Closing of the Scheme/s

A statement of final accounts showing the year wise receipts and expenditure shall be prepared by the G&P/RDC Section and the P.I./Scheme shall tally these figures with his/her record. A list of articles (consumable and non-consumable) left over at the time of termination

of the scheme and purchased out of the scheme funds should be sent in triplicate to the G&P Section in the prescribed proforma duly countersigned by the Head of the Deptt. and verified by the Resident Audit Section of the University. These articles may be transferred to the departmental stock Registers except where the sponsoring bodies do not allow the department to retain the articles without paying them the book value of the articles, sanction of the sponsoring bodies as well as the Head of the Department should be obtained. In case these articles were considered to be unuseful by the department, the same will be auctioned by the department and the sale proceeds will be credited to the designated fund of the University. A report regarding the transfer of assets of the scheme to the department of their disposal should be made to the Vice-Chancellor through the Director (RDC).

13.18. Disposal of Unserviceable Articles

The University rules may be followed in the disposal of unserviceable articles purchased from scheme funds. Shall monitor research programmes of various funding agencies.

13.19. Refund of unspent grant.

The sanction for refund of unspent research grant shall be accorded by the Director (RDC) on the recommendation of concerned P.I./Scheme Incharge and for the general grant by the Registrar.

13.20 Power to Interpret & Implement Rules

The Vice-Chancellor shall have the power to interpret these rules and to grant relaxation as may be necessary in any case and issue such administrative instructions as may be necessary to give effect to them.

The provisions contained in Chapter-XXXVI (a) of P.U. Calendar Volume-III (2019) shall stand amended in consonance with the above provisions

CHAPTER-XIV

SCHOLARSHIPS/FELLOWSHIPS/STIPENDS AND AID TO STUDENTS

14.1 General:

- (a) All scholarships, fellowships, stipends etc. from General and Special Funds of the University shall be instituted in accordance with the provisions of the regulations and rules on the subject and with the approval of the Syndicate, wherever necessary.
 - (b) The under-mentioned scholarships, fellowships, stipends, assistance etc. are awarded to the students of the University: -
 - (i) University Merit Scholarships;
 - (ii) Research Fellowships/Scholarships;
 - (iii) Stipends specifically sanctioned by the Syndicate/Senate;
 - (iv) Stipend awarded by the University to deserving and students belonging to economically weaker section is as under:-
 - (a) Stipend to the students of University teaching department on the basis of poverty-cum-merit.
 - (b) Stipend to the ward of 'B' & 'C' Class employees of the University.
 - (v) Scholarships awarded by the Government of India under National Scholarships and National Loan Scholarships Schemes;
 - (vi) Government of India Scholarships to the students of Scheduled Castes, Scheduled Tribes and other Economically Backward Classes;
 - (vii) Scholarships and Fellowships sanctioned by the Governments, University Grants Commission, Council of Scientific and Industrial Research, Indian Council of Agricultural Research and other similar bodies/agencies;
 - (viii) Financial assistance out of Students Aid Fund, and other scholarships awarded to the students at the university campus by the Vice-Chancellor.
 - (ix) Fee concession to Blind and Physically Handicapped Students.
 - (x) 5% Freeship under Economically Weaker Section in Self-Financing courses.
 - (xi) Tuition fee concession to the students, whose both parents are not surviving and there is no source of income and those whose father has expired and mother is not able to bear his/her expenditure towards studies.
 - (xii) "Means-Cum-Merit base tuition fee Support.
 - (xiii) Full Fee/Tuition fee and Examination fee concession to the Transgender students.
 - (xiv) Merit-cum-mean Loan Subsidy Scheme.
 - (xv) Sports/Need-cum-Merit/Need Based Assistance and Handicapped out of "Student Scholarship Fund"
- Note: Detailed guidelines for these schemes are available in the P.U. Calendar Vol II/III and Handbook of Information, except for Sr no. v, vi and vii, which are governed by the terms and conditions of the sanction order of the concerned funding agency.
- (c) Fellowships and Scholarships shall be awarded according to the terms and conditions attached to each of the above mentioned categories, after every individual case has been duly considered on its merits by the competent authority.

14.2 Communication of sanctions:

- (a) The letters of sanctions issued to the students/departments shall state inter-alia the terms and conditions of award of fellowships/scholarships.
- (b) A list of scholarships/fellowships awarded from the general fund of the University and the Endowment Trust Fund and those awarded under the Post-graduate Research Scholarship/Fellowship Scheme in Humanities and Sciences of the University Grants Commission/other agencies shall be sent by the concerned Branches/Departments to the Accounts Branch/Research Promotion Cell (RPC). Any subsequent changes in the list shall likewise be communicated to the Accounts Branch/RPC without delay.
- (c) Separate sanctions are received for fellowships and scholarships awarded directly by the Government of India, University Grants Commission, State Governments, Council of Scientific and Industrial Research, Indian Council of Agricultural Research, Indian Council of Social Sciences Research, Indian Council of Historical Research and other Bodies/Agencies. Sanctions received in this connection shall be communicated to the Accounts Branch/RPC as early as possible.

14.3 Scholarship/Fellowship/Stipends check register :

- (1) All sanctions of scholarships/fellowships/stipends etc. received in the Accounts Branch/RPC shall be noted in the "Scholarships/Fellowships/Stipends Check Register" to be maintained by the Accounts Branch/RPC. Separate registers shall be maintained for each category of scholarships/fellowships.

Full particulars viz, the name of the student awarded scholarship reference to the sanctioning letter, terms and conditions of the scholarship, value of scholarship and the period of scholarship shall be noted in the "Scholarships/Fellowships/Stipends Check Register", in the case of each individual sanction. In the case of Scholarships/ Fellowships awarded by the outside bodies, besides the above details, the particulars of release of funds by the outside bodies shall be recorded in this register. Timely release of funds including contingent grants by the outside bodies shall be watched through this register.

The registers in which scholarships sanctioned by the outside bodies have been recorded shall be reviewed once a quarter by the Assistant Registrar (Accounts)/RPC to ensure that the grants recoverable from the financing institutions are not un-necessarily delayed. He shall take all steps to realize the grants due from the financing institutions and likewise make payments to the scholars/fellows before the close of the financial year.

- (2) In the case of scholarships awarded by the sponsors no payment shall be made unless the grants have actually been received and credited to the university account. However, in special circumstances, to avoid hardship to the scholars/fellows concerned, provisional payment may be made under the orders of the Vice-Chancellor, in anticipation of receipt of grant.

14.4 Contingent grant attached to fellowship/scholarship:

- (a) An advance out of the contingent grant may be authorized by the Head of the Department on the recommendation of the Supervisor/Head of the Department for expenditure on approved objects. Bill for the purpose shall be passed after making an entry in the 'Register of Temporary Advances' and after ensuring that a proper account of the advance, if any, taken earlier has been rendered. The Accounts Branch/RPC shall keep a watch on prompt submission of adjustment bills for the expenditure incurred of such advances. Approval of the competent authority shall be required for the adjustment of accounts of temporary advances taken out of the contingent grant. The procedure relating to the

adjustment of temporary advances as detailed in Chapter VII of this Manual shall be applicable to the temporary advances, made out of the contingent grants.

- (b) The bills for expenditure out of the contingent grants shall be scrutinized to ensure that the items on which expenditure has been incurred are the approved items and that the expenditure conforms to the prescribed scale. In the case of apparatus, equipment etc. purchased out of the contingent grant attached to the scholarship/ fellowship, the bill shall bear a certificate from the Head of the Department or the authorized official that a record of apparatus, equipment etc. has been kept for their eventual return to the University.
- (c) The expenditure out of contingent grant shall be noted in the "Budget Control Register". It shall be ensured that the total expenditure on contingencies does not exceed the prescribed limit.

14.5 Drawl of fellowship/scholarship/stipends :

(a) University Merit Scholarships :

The rules and regulations governing the award of these scholarships, number of scholarships to be awarded, value of scholarships and the period of scholarships are contained in Chapter IV of Calendar Volume II and Chapter XLII of Vol. III. If a scholarship holder fails in any examination the scholarship shall cease. Further, no student shall hold more than one scholarship unless permitted by a special resolution of the Syndicate. However, one of the following scholarships may be held by the students in addition to the university merit scholarships.

- (i) Merit-cum-means scholarship;
 - (ii) A scholarship reserved for Backward Classes/Scheduled Castes/Scheduled Tribes;
 - (iii) Atomic Energy Scholarship;
 - (iv) College merit scholarship or College necessitous scholarship.
- (b) Scholarship bills shall be submitted to the Accounts Branch/RPC by the Principals of Colleges/Heads of the Departments every month by the 25th of the month for which payment is claimed. The Principal of College/Head of the Department shall record the following certificate on each scholarship/stipend bill presented to the Accounts Branch/RPC.

Certified that :

- (i) the scholarship holders mentioned in the bill have been regular in attendance and have conformed to the rules applicable to the scholarships/stipends;
 - (ii) The scholarship holders mentioned in the bill are not in receipt of any other scholarship/stipend or financial assistance from any other source; and that their progress have been satisfactory and they keep good conduct;
 - (iii) The scholarship holders mentioned in the bill have paid their tuition fee and hostel fee for the month for which the scholarships/stipends have been claimed. They are not enjoying fee concession; and
 - (iv) The scholarships/stipends drawn in last month bill with the exception of those refunded by deduction in the bill have been paid to the proper persons and their receipts obtained and kept in the office.
- (c) On receipt of the bills in the Accounts Branch/RPC from the departments, these shall be checked and if found in order their entries shall be made in the relevant monthly cage of the 'Scholarships/Fellowships/ Stipends Check Register'. In the case of refund of

scholarship previously drawn but not disbursed, a note in red ink shall be recorded in the relevant cage of the check register and the original voucher giving reference of the bill in which the amount has been refunded by short drawl. When the payment of scholarship refunded by short drawal is claimed, entries shall be made against the refund entries already made in the check register and the original voucher to prevent double claim being admitted.

- (d) The bills checked and passed for payment by the Accounts Branch/RPC shall be sent to the Resident Audit Officer for pre-audit. When the bills have been pre-audited and passed for payment, cheques shall be prepared in favour of students. The cheques shall be sent to the Principals of Colleges/Heads of Departments for disbursement to the students after obtaining a proper receipt. Efforts should be made to make the payments directly by way of credit to the Bank account of the beneficiary.
- (e) If a scholarship or stipend is payable for a part of the month to a scholarship holder or a stipendiary who, at the time of the preparation of the bill, has left the institution or is absent owing to illness or any other cause and is not likely to return before the end of the month in which the bill is paid, the amount of scholarship or stipend, the period for which it is payable and the name of the scholarship holder or stipendiary shall be entered in the bill in red ink, but the amount of scholarship shall be excluded from the total of the bill. The amount so withheld may be paid subsequently, on a separate bill in which reference shall be made to the bill from which the amount was with-held and necessary entries made in the "Scholarships/Fellowships/Stipends/ Check Register".
- (f) Payment of scholarship for the last month shall not be made until the receipt of "No Demand Certificates".
- (g) In case of processing of bills of scholarship/stipend/fellowships through the computerization necessary amendments may be made in the manner of record keeping in the e-environment.

14.6 Research fellowship/Research scholarships :

- (a) The rules governing Research Scholarships/Fellowships are contained in Chapter XXXVI of the Calendar Vol. III.
- (b) Research Scholarships/Fellowships bills shall be drawn on the prescribed form and submitted to the Accounts Branch/RPC by the Heads of the Departments. The procedure for the submission of claims and their payments shall be the same as detailed in the preceding sub-rule except that the Head of the Department concerned shall report regularly to the Dean University Instruction/Dean Research on the scholars/fellows' progress before admitting payment of the scholarship/fellowship for the subsequent quarter.
- (c) Payment of research fellowship/scholarship for the last month shall not be made until the scholar/fellow sends
 - (i) comprehensive report and a copy of published work (in case of UGC fellowships/other sponsored research fellowships)
 - (ii) a No Demand Certificate and
 - (iii) a certificate from the Head of the Department that the apparatus, equipment etc. purchased out of the contingent grant attached to the fellowship/scholarship has been duly accounted for in the stock/property registers of the department.

14.7 Stipends awarded by the Vice-Chancellor :

Stipends awarded by the Vice-Chancellor to the poor, needy and deserving students shall be tenable for the period for which these are sanctioned. The procedure for the drawal and payment of these stipends shall be the same as explained in Rule 14.5.

14.8 Scholarships/Fellowships sanctioned by other governments/bodies/agencies:

- (a) The payment of scholarships/fellowships sponsored by other governments/bodies/agencies shall be subject to such conditions and restrictions as the sponsoring authorities may lay down from time to time.
- (b) While checking claims against sanctions accorded by other Governments, Bodies, Agencies etc. for the grant of Scholarships/fellowships, the Accounts Branch/RPC shall satisfy itself that the claimants fulfill all the relevant conditions stipulated by the sponsoring authorities.

14.9 ¹Students scholarship fund :

- (a) Every student is required to pay as per University rules towards this fund. This amount shall be paid at the time of payment of tuition fees and other charges. The University shall pay a grant of such sum to the fund as may be approved in the budget.
- (b) The scholarship fund shall be utilized for awarding scholarships to the poor and brilliant students.
- (c) Scholarships out of the fund shall be awarded by a Committee constituted for the purpose by the Vice-Chancellor.
- (d) As soon as lists of scholarships awarded out of scholarship fund are received in the Accounts Branch, these shall be noted in the "Scholarships/Fellowships/Stipends Check Register". under the initials of the Asstt./Superintendent (Accounts). The name of the student awarded scholarship, reference to the sanctioning letter, terms and conditions of the scholarship, value of scholarship and the period of scholarship shall be recorded in the register.
- (e) On receipt of scholarship bills in the Accounts Branch from the Departments, these shall be checked and if found in order, entries shall be made in the relevant monthly cage of the 'Scholarships'.

"Fellowships/Stipends Check Register". The bills checked and passed for payment by the Accounts Branch shall be sent to the Resident Audit Officer for pre-audit. When the bills have been pre-audited and passed for payment, cheques shall be prepared in favour of the students. The cheques shall be sent to the Head of the Department for disbursement to the students after obtaining proper receipts.

14.10 Maintenance of accounts :

- (a) The scholarship fund shall be kept in separate account in the State Bank of India. The account shall be, operated by the Dean Student Welfare.
- (b) Cash book shall be maintained for this fund by the accounts branch. The amounts realized from the students and the amount contributed by the university from the current account shall be accounted for in the cash book on the receipt side on the date the amounts are received. Payments of scholarships made out of the fund shall be entered on the payment side of the cash book on the date payments are made.

¹ established from Dec. 1, 1977

- (c) The cash book shall be closed, totaled and balanced monthly and shall be signed by the Assistant Registrar (Accounts) and the Dean Student Welfare.
- (d) At the close of the month, the balance of the cash book shall be reconciled with the balance in the bank statement received from the State Bank of India and the discrepancies, if any, shall be suitably explained in the reconciliation statement. The reconciliation statement shall be signed by the Assistant Registrar (Accounts) and also by the Dean Student Welfare.
- (e) The paid vouchers shall be serially numbered and placed in a separate bound guard file.
- (f) As soon as possible after the close of the year, the Accounts Branch shall prepare an annual general statement showing in detail the state of the Students Scholarship Fund which shall be checked and signed by the Resident Audit Officer as also the Finance and Development Officer.

14.11 Student Aid Fund

- (a) The rules for this Fund appear in Calendar Volume-III.
 - (b) **Maintenance of Accounts :**
 - (i) The fund shall be kept in separate account in the State Bank of India. The account shall be operated by the Dean University Instruction/Dean Student Welfare.
 - (ii) A separate cash book shall be maintained in the Accounts Branch. The amount realized from the students, grants and donations as may be received from time to time shall be credited to the fund and shown as receipt in the cash book on the day the money is actually received. The amounts paid out of the fund shall be accounted for on the payment side of the cash book. At the end of each month, the cash book shall be balanced and reconciled with the Bank Pass book. The cash book shall be signed by the Assistant Registrar (Accounts) and reviewed by the Dean Student Welfare who shall sign it in token of review.
 - (iii) Money shall be drawn from the fund by means of bills prepared on contingent bill form. Acknowledgements of the payees shall be obtained on the vouchers, or separate receipts shall be obtained and kept on record. All paid vouchers shall be serially numbered and placed in a separate guard file.
 - (iv) As soon as possible after the close of the year, the Accounts Branch shall prepare an annual general statement showing in detail the state of the Students' Aid Fund which shall be checked and signed by the Resident Audit Officer as also the Finance and Development Officer.
-

CHAPTER-XV

CONDUCT OF EXAMINATIONS

15.1 Nature of payments made for conduct of examinations :

Payments for conduct of examinations broadly fall under the following categories :—

- (i) Printing of question papers and secrecy work.
- (ii) Remuneration to paper-setters.
- (iii) Remuneration to examiners and sub-examiners for evaluation work.
- (iv) Remuneration to examiners for oral/practical examinations.
- (v) Remuneration to Inspectors, Checking Assistants, De-coding and Scrutineers.
- (vi) Remuneration to supervisory staff, i.e. Superintendents, Deputy Superintendents, Assistant Superintendents, Centre Clerks, Chief-Coordinator, Clerk to Chief-Coordinators and Lab Staff.
- (vii) Contingent expenditure incurred by the supervisory staff, paper-setters and examiners including expenditure on class IV employees.
- (viii) Travelling Allowance to examiners, supervisory staff etc.

15.2 T.A. claims :

The claims for travelling allowance in connection with the university examinations shall be processed and paid in the manner detailed in Chapter IX of this Manual.

15.3 Scales of remuneration :

- (a) The supervisory staff appointed at the examination centres, paper-setters, examiners, Checking Assistants, De-coders and scrutineers of examination results shall be paid remuneration at the rates fixed by the Syndicate/Senate, as amended from time to time.
- (b) Deductions from the remuneration, if any, required under the rules, shall be made on the basis of reports about mistakes from the Secrecy Branch/Examination Branch concerned at the rates fixed by the Syndicate.

15.4 Temporary advances:

- (a) Before the commencement of an examination, the Conduct Branch of the University Office, shall send to the Accounts Branch lists of superintendents and Chief Co-ordinators of examination centres to enable it to pay advances to them to meet miscellaneous contingent expenditure and make spot payments to the supervisory staff appointed for the conduct of examination, as approved by the Controller of Examinations.
- (b) The amount of advances made to the Superintendents and Chief Coordinators shall be entered in the Register of Temporary Advances to watch the subsequent adjustments or recoveries as the case may be.
- (c) The procedure for the drawal and adjustment of temporary advances as detailed in Chapter VII of this Manual shall apply mutatis mutandis in the case of temporary advances to Superintendents and Chief Coordinators of examination centres.

15.5 List of supervisory staff and bill registers:

- (a) As soon as possible after the termination of each examination, the Conduct Branch shall send to the Accounts Branch up-dated lists of Superintendents, Chief Co-ordinators and practical examiners alongwith their names and addresses for verification and checking of bills. In the case of Practical Examiners the Number of Students examined by each examiner be shown against their names in the lists. Amendments to these lists, if any, shall

be communicated by the Conduct Branch to the Accounts Branch, under the signatures of the Assistant Registrar (Conduct).

- (b) On receipt of lists referred to in (a) above the Accounts Branch shall open Bill Registers for checking bills on account of remuneration payable to the various functionaries, including practical examiners. Separate Bill Registers shall be maintained for each category of payment.

15.6 Payment to superintendents and supervisory staff of examination centres :

- (a) The Superintendent of examination centre shall, after the termination of the examination sends to the Accounts Branch, his contingent bill, on the prescribed form, showing the expenditure incurred on the items of contingent expenditure as detailed in the bill after adjusting the sale proceeds of unused articles, adjustment of amount of advance received by him and his own remuneration supported by the relevant vouchers and sanctions. A statement showing the receipt, utilization and balance of 'Blank Answer-Books' shall be submitted with the bill.
- (b) The Chief Coordinators of examination centres shall send to the Accounts Branch adjustment bills in respect of amounts of advances received by them for making spot payments to the supervisory staff appointed at their centres.
- (c) As soon as these bills are received from Superintendents and Chief Coordinators of the examination centres in the Accounts Branch, these shall be subjected to check with reference to the lists already received from the Conduct Branch. The supervisory staff appointed by the Chief Coordinators at their centres shall be got verified from the Assistant Registrar (Conduct).
- (d) The amount of each bill, as admissible, shall be worked out and posted in the relevant columns of the Bill Registers. The page of the Bill Register shall be noted on each bill for cross reference.
- (e) The payment voucher numbers shall be indicated in the Bill Registers as soon as the payments are made.
- (f) The amount deducted from the bill for adjustment towards the amount of advance already made, shall be noted in the Register of Temporary Advances against the entry of amount advanced.

(Hand Book of rates is printed separately)

15.7 List of paper-setters, head-examiners and sub-examiners and bill registers :

- (a) As soon as possible or when all the awards of an examination have been received, the Secrecy Branch shall send to the Accounts Branch up-dated lists of paper-setters, head-examiners and sub-examiners with their addresses. Amendments to these lists, if any, shall be communicated by the Secrecy Branch, under the signatures of the Deputy Registrar (Secrecy).
- (b) On receipt of lists referred to in (a) above, the Accounts Branch shall open the Bill Registers for checking and payment of bills of remuneration to paper-setters, head-examiners and sub-examiners etc. As many registers, as are needed, shall be maintained.

15.8 Payment charts of paper-setters, head-examiners and sub-examiners :

- (a) Remuneration to examiners shall be made by means of Payment Charts. Every paper-setter/head examiner shall submit to the Deputy Registrar (Secrecy) alongwith the final installment of marked answer books/award lists, a payment chart on the prescribed form

giving full particulars of the number of answer-books marked by each examiner indicating the mistakes on the part of examiner, if any, as also the number of answer-books revised or reviewed by him. The charts shall be checked very carefully according to the available data in the Secrecy Branch and the charts to be sent to Accounts Branch shall be signed by the Deputy Registrar/Assistant Registrar (Secrecy) in token of verification of the entries made by the head-examiner in the payment chart.

- (b) In a subject in which paper-setter is also the examiner and there is no head-examiner, the payment charts shall be prepared by the Secrecy Branch on the basis of information available and the award lists received by it and signed by Deputy Registrar/Assistant Registrar (Secrecy) in the manner referred to above.
- (c) In case where there are both internal and external examiners, separate payment chart shall be submitted by each of them to the Secrecy Branch. The Deputy Registrar/Assistant Registrar (Secrecy) after verifying the charts shall send payment charts to Accounts Branch for check and payment.
- (d) Answer-books of unfair means cases which are not covered by the regular payment charts shall be accounted for on special payment charts and signed by the Deputy Registrar/Assistant Registrar (Secrecy) with the certificate of their non-inclusion in any other payment chart.

15.9 Payment of remuneration to paper-setters, head-examiners and sub-examiners :

- (a) On receipt of payment charts, complete in all respects in the Accounts Branch, these shall be subjected to necessary check before making payment.
All payments of remuneration shall be noted against the names of the examiners concerned in the Bill Registers.
- (b) If payment to any examiner is to be withheld it shall be shown as such in the payment chart as well as in the Bill Register. Subsequent payment shall not be made without quoting reference to the original payment chart in which payment was withheld. A reference to subsequent payment shall be noted in the original payment chart or the remuneration bill before actually making payment.
- (c)
 - (i) the Paper-setters who delivered the question papers personally at the University or from whom the University itself collected the Question Papers through special messengers, be paid their remuneration in cash out of the Advance drawn by the Secrecy Branch for this purpose.
 - (ii) the Paper-setters who sent the Question Papers by post, be paid their remuneration within ten days after obtaining approval of the Controller of Examinations and the Accounts Branch be intimated only their names and the amount payable in each case without mentioning the Examination/Subject for which they had set the Question Papers.
 - (iii) the remuneration for evaluation of answer books for B.A., B.Sc., B.Com. Examinations etc. be paid as usual at the time of spot evaluation.
 - (iv) the remuneration for evaluation of answer-books for all other examinations, in which spot-evaluation did not exist, be paid in cash out of Advance drawn by the Secrecy Branch for this purpose and adjustments of such advances be got made as soon as possible to avoid problems at later stage, if any in respect of those answer-books which were collected by the University through special messengers and which were personally delivered by the examiners in the University office.

- (v) ¹In respect of the examiners from whom the answer books were received by post, the bills for payment of remuneration be prepared and verified by the Secrecy Branch and sent to the Accounts Branch at the earliest for making payment immediately.
- (vi) ²5% deduction from the remuneration of paper setters/examiners of entrance tests may not be deducted in the remuneration bills.
- (vii) ³Any expenditure to be incurred out of Budget Head Conduct of Examination/CET, should have the prior sanction/approval of the Controller of Examination.

15.10 Contingent charges to paper-setters/head examiners and charges for chemicals, and breakage etc. to Heads of Institutions :

- (a) Examiners in the case of some examinations are paid contingent charges at fixed rates. In such cases, the amount of contingent charges shall be paid separately on receipt of bills duly verified by the Deputy Registrar/Assistant Registrar (Secrecy).
- (b) Examiners entitled to re-imbursement of expenditure actually incurred by them on account of authorized items shall submit to the Deputy Registrar (Secrecy) direct, fully-vouchered bills.
- (c) Bills of chemicals consumed and breakages on the prescribed forms duly signed by the examiners/head-examiners, as the case may be, shall be payable to the Head of Institutions concerned where the practical examinations were held.

15.11 Payment of remuneration to inspectors, scrutineers, checking assistants and De-coders :

- (a) The Inspectors of examination centres shall submit their claims on the prescribed form to the Assistant Registrar (Conduct) who shall verify the bill and send the same to the Accounts Branch for payment.
- (b) The scrutineers of examination results shall submit their claims on the prescribed form. The Examination Branch shall verify the bills, and certify the correctness of the claim in regard to the numbers of roll numbers scrutinized for each examination separately. The bills shall be submitted to the Accounts Branch under the signatures of the Head of the Branch, after indicating the mistakes detected by the staff of the Examinations Branch.
- (c) The checking assistants/De-coders shall send their claims to the Secrecy Branch which shall verify the bill and certify the correctness of the claim in regard to number of answer-books checked. The bills shall be sent to the Accounts Branch under the signatures of the Deputy Registrar/Assistant Registrar (Secrecy).
- (d) The Accounts Branch shall check the bills of inspectors, scrutineers and checking assistants and De-coders with reference to the sanction, rates and rules laid down by the competent authority, and pass the bills. Each payment shall be noted in the relevant Bill Register.

15.12 The bills for payment of remuneration to various functionaries for conduct of examinations, passed by the Accounts Branch shall be pre-audited and paid when the Resident Officer has authorized the payment.

¹ Syndicate Para 15, dt. 10.12.1994

² Synd. Para 10 dt. 21.01.2011

³ Office Circular no. 48/D/CE, dt. 28.04.2011

15.13 (a) ⁴The payment of checking of answer books/ remuneration/over time etc. to the University officer/officials who are deputed to the evaluation centres be made after getting adjustment checked from Audit/RAO to refrain such type of delay of adjustment account. The advance holder must ensure for the submission of adjustment within the period of one month from the date of conclusion of the event/purpose of advance drawn.

- (b) ⁵The dealing officials of the Accounts Branch will not supply the original adjustment account to the concerned officials/officer/office for compliance of any office/audit objection. Only a letter in this regard shall be issued to the concerned quarter for compliance of objection etc., if any.

15.14

- (a) The account of the printing of question papers shall be treated as secret. The Controller of Examinations shall obtain the required amount either as advance on voucher signed by him or on the basis of a certificate that the amount be paid to him for the secret work. He shall keep the proper account and shall submit the account to the Vice-Chancellor for approval. In March every year, he shall obtain certificate duly signed by the Vice-Chancellor, in the following form, and send the same to the Finance & Development Officer for adjustment of advance taken :-

- | | | |
|-------|----------------------------------|-------|
| (i) | Amount outstanding at the end of | _____ |
| (ii) | Amount taken as advance during | _____ |
| | Total : | _____ |
| (iii) | Account rendered during | _____ |
| (iv) | Balance in hand on March, 31st | _____ |

Controller of Examinations

Certified that I have scrutinized the above mentioned account and found it to be correct. The vouchers have been handed over to the Controller of Examinations for safe custody.

Vice-Chancellor

- (b) The Controller of Examinations shall himself scrutinized the above mentioned account personally. The subsidiary accounts of all such payment shall be kept by the Controller of Examinations.
- (c) The account of printing of question papers and secrecy work shall not be auditable by the Resident Audit Officer.

⁴ Syndicate Para 9, dt 30.04.2011

⁵ Syndicate Para 9, dt 30.04.2011

CHAPTER-XVI

ESTATE FUND

16.1 General :

- (a) The Estate Fund Account shall be kept as a separate current account in the State Bank of India, Sector-14, Chandigarh.
- (b) The account of Estate Fund is kept on self-financing basis i.e. expenditure is met from the respective income of the fund.
- (c) Objectives of the fund.

To incur expenditure on :

- (i) Maintenance of shopping centre including painting and whitewashing and other repairs in the shopping-complex.
- (ii) Development of the shopping centre and minor additions and alterations required for the shops/surrounding areas.
- (iii) Additions, alterations and improvements in the existing residential buildings which is neither covered by the maintenance grant nor by any funds made available for such works i.e. either from the governments sharing the maintenance deficit or the annual development loan, from the centre government.
- (iv) Construction of tenements for low paid employees for which there is acute shortage with the University and funds for which were neither made available by the government nor by the UGC.
- (v) Individual small items of works as may be approved by the Vice-Chancellor. If there is sufficient balance in the fund, the amount of the fund be utilized on any other object with the approval of the Board of Finance/ Syndicate/ Senate.

16.2 Constitution of fund :

- (a) The Estate Fund Account shall consist of all collections of rent of university shops, booths, canteens, cycle stands, post office building, bank building, coffee house, auditoria, sale proceeds in auction of fruits/sarkanda etc. on the campus, interest on fixed deposit receipts and investments under the Estate Fund.
- (b) ¹The mode and procedure of recovery of rent of the property enumerated in (a) above is detailed in Chapter XXII of the Accounts Manual. *The full rent (100%) from the shops at Students Centre/Hostels and departmental Canteens shall be deposited in the centrally operated Estate Fund Account. The maintenance expenditure of these shops/areas would be met out of the income of Estate Fund.*
- (c) As soon as recovery of rent is made from the tenants/licensees the amount of rent collected shall at once be brought to account in the fund's cash book and credited to the account of the fund without unavoidable delay and without reservation. The number and date of challan vide which the amount is credited to the Estate Fund Account shall invariably be noted in the relevant column of the cash book under the dated initials of the Superintendent (Accounts).

¹ Syndicate dated 1,5,28 & 29 May, 2016, vide para 117(R-xx)

- (d) (i) On the expenditure side of the cash book shall be shown all cheques issued on the bank on account of Estate Fund Account for payments chargeable to the fund.
- (ii) The cash book shall be closed and balanced monthly. A list of uncashed cheques and the remittances not accounted for by the bank in the monthly statement received from it shall be drawn up for the month at the end of the month.
- (iii) Reconciliation shall then be carried out with reference to the balance shown in the monthly bank statement as under -

(a) Balance as per cash book	Rs. _____
(b) Add amount of cheques issued but not encashed.	Rs. _____
(c) Add unlinked /unclassified credits in the Bank Statements	Rs. _____
(d) Less amounts of remittances made but not accounted for by the bank.	Rs. _____
(e) Less unlinked/unclassified debit in the Bank statement.	Rs. _____
(f) Balance as per bank statement (a+b+c-d-e)	Rs. _____

The difference shall be reconciled so that the balance at the end of the month in the bank statement tallies with the closing balance of the cash book at the close of the month.

- (e) After the cash book is thus reconciled, it shall be submitted to the Assistant Registrar (Accounts)/Finance and Development Officer for information and signatures.

16.3 ²Authority competent to incur expenditure:

- (a) The competent authority to accord financial sanction of expenditure against an approved budget provision out of Estate Fund shall be such as defined under Rule 5.3 of this manual.
- (b) Expenses relating to litigation and other charges/expenditure with respect to the Estate of the University, including all properties shall be paid out of Estate Fund Account.

16.4 Execution of works:

- (a) Works relating to repairs/special repairs, improvements, additions and alterations shall be carried out by the Executive Engineer of the University in accordance with the detailed procedure and instructions contained in the Chapter on "University Works".
- (b) The bills shall be prepared by the University Engineer after completing all the prescribed formalities and submitted to the Accounts Branch for check and payment. After the cheques have been prepared, payment vouchers shall be numbered serially month-wise and placed in a separate guard file for record. No payment shall be made out of Estate Fund

² Syndicate dated 25/6/17 agenda item 39

Account, unless the bill has been checked, pre-audited and pay order recorded by the Resident Audit Officer of the University.

16.5 Investment register:

- (a) The Registrar shall order investment of surplus amount in the fund in short or long term deposits as deemed necessary in government securities or in fixed deposits with the State Bank of India or with the approval of the competent authority in any other nationalized bank or scheduled bank for the benefit of the account.
- (b) All investments made shall be recorded in the Register of Investments. A separate account shall be maintained in respect of each investment, with brief particular of each investment, its face value, purchase price, rate of interest recoverable and the date of maturity. Any amount realized on account of interest or repayment on maturity shall be indicated in the relevant columns of the register and the amount of realization accounted for in the cash book and the receipts credited to the fund accounts.

16.6 Annual accounts:

After the close of the financial year, the annual financial statements shall be prepared as per the provisions contained in Chapter II of this manual.

CHAPTER-XVII

EARMARKED/REVOLVING FUNDS

17.1 Earmarked Funds

The University shall constitute and maintain such Earmarked Funds as may be approved by the Syndicate from time to time. The amount of such Funds shall be utilized for the purposes and in a manner as determined by the Syndicate.

17.2 Establishment of the Revolving Fund

1. The Syndicate may allow the establishment of a Revolving Fund to be called _____ (name of the Deptt.) Revolving Fund, keeping in view the peculiar nature and objectives of a particular activity of a Department.
2. The fund shall be constituted by the Syndicate by allowing a certain percentage of the income arising out of the special activity of the Department in a year based on the actual income of the concerned activity in the preceding year. A separate income and expenditure heads will be provided in the annual budget of the University in accordance with proper procedure.
3. The Revolving Fund, so created shall be kept by the Head of Deptt. in a separate bank account and a separate cash book shall be maintained to record all transactions connected therewith. The funds shall be expended according to the aims & objectives of the Revolving Fund. The funds shall be operated upon by the Chairman/Head of the Deptt. in accordance with University rules and the accounts thereof shall be subject to audit by the Auditor of the University.
4. There shall be a committee for each Revolving Fund to be constituted by the Vice-Chancellor.
5. The objectives of the fund shall be as laid down by the Syndicate. No income of the Deptt. fund except that may be received in the form of interest, from the bank will be kept in the fund. The income arising out of the normal activities of the Deptt. will be credited as such to the University as its income and only such percentage, as approved by the Syndicate will be transferred to the concerned Revolving Fund.
6. The expenditure out of the 'Revolving Fund' will be incurred with the recommendation of the committee and approval of the Vice-Chancellor. The progress of the objectives alongwith the annual statement of the accounts will be reported by the Chairman of the Department to the Syndicate after 31st March every year.

17.3. Departmental Societies/Associations, Students' Funds

'Rules/procedures with respect to functioning, account keeping and audit of various funds maintained at the level of department such as Departmental Societies/Associations, Students' Funds, etc.

1. Constitution of Student Fund Committee:

All the Departments will constitute the Student Fund Committee with following composition

¹ Syndicate Para 31(x), dated 29/08/2011

- (a) Chairperson/Director - Chairman
- (b) One department representative (DR) from the senior most class. If there happen to be more than one DR in the senior most class than the senior in age shall be member of the Committee.
- (c) 2 faculty members to be nominated by Administrative Committee.
- (d) 2 students to be nominated by Administrative Committee on the basis of merit.

2. Bank Account:

A department can maintain at the most three bank accounts with the permission of the Registrar as under:

- (a) Bank account in the name of Chairperson/Director for the operation of the imprest.
- (b) Bank account for the student funds
- (c) Bank account for departmental societies/associations, other specific academic activities of the department.

In no circumstances, a department shall operate any other account except for temporary purpose with the prior permission of the Registrar.

3. Framing and approval of guidelines for expenditure out of the fund:

- (a) Funds which are specifically prescribed in Hand Book of Information as a separate head of fee structure:

The Student Fund Committee shall be competent to frame/amend the guidelines for the utilization of student funds collected as per Hand Book of Information. The Committee shall also be competent to allocate amount out of the student funds for various activities to be undertaken in a particular academic session. Accordingly, the expenditure shall be incurred as per the guidelines framed and allocation made by the Student Fund Committee.

- (b) Funds or contribution received for any other specific academic activities not being part of fee structure mentioned in the Hand Book of Information.

The Student Fund Committee shall fix the contributions to be made by members or participants/students for society activities or any other academic activities. The Committee shall also be competent to decide the allocation of funds out of the amount available from the contributions/receipts for making various expenditure.

4. Maintenance of Accounts & Audit:

- (a) The Student Fund Committee shall ensure that proper cash book, ledger/classified income & payment register is maintained for each bank account relating to student funds and societies or any other activities. After the end of each month bank reconciliation statement shall be prepared which shall be authenticated by the Chairperson/Director.
- (b) Each department shall have only one society and one corresponding bank account irrespective of number of activities undertaken by it.
- (c) All the transactions exceeding ₹1,000/- shall be made through cheques.
- (d) For each receipt due acknowledgement will be issued under the signatures of the person authorized by the student fund committee.

- (e)² In case where excess on income over expenditure of a Student Society/Departmental Association in a given financial exceeds the minimum slab of Income, upto which the total income is exempted (which limit at present is Rs 2,50,000/-) then the account of such Student Society/Departmental Association is required to be audited by Comptroller & Auditor General of India's (CAG's) empaneled CA firm. Otherwise, the accounts shall be audited by an Internal Audit Committee of the Department as defined under rule iv (d) *ibid*. A uniform rate of audit fee for CA firms cannot be fixed as the quantum of work all Students' Society/Departmental Association is not the same. But there shall be an upper ceiling of ₹20,000/- p.a. (inclusive of GST) as remuneration to a CA firms. (Vide circular No.4724-4923/A dated 4.7.2018).
- (f) The account relating to student funds and other departmental activities shall remain open for inspection by or as per orders of the University authorities.
- (g) For the purpose of Income Tax, although no formal registration is required for such Student Society/Departmental Association, however, if the surplus (excess of income over expenditure) of a given financial year exceeds the thresh hold limit of income slab upto which income is exempted (which limit at present is Rs 2,50,000/-), then the concerned Student Society/Departmental Association shall file Income Tax return as an Association of Person (AOP). To comply with the provisions of Income Tax Act, the concerned Student Society/Departmental Association shall obtain separate PAN No.

Some of the payments out of student funds or society/other contribution may subject to TDS. These funds are not part of University income, hence the concerned deptt. shall take separate TAN No. from Income Tax department and accordingly deposit the tax and submit the return against that TAN No. In no case, tax be deposited relating to payment out of the above funds against the TAN No. of the Registrar.

5. It is also pertinent to mention that the guideline as circulated above governs only the constitutional framework of such funds/accounts. Therefore, the procedure of payments and rules of financial propriety as incorporated in other chapters of Accounts Manual and instructions issued from time to time be observed while making expenditure out of the Society/Student funds.

17.4 Seminar/Conferences etc.

³Guidelines/rules regarding organizing seminars, conferences etc. including acceptance of sponsorships/ contribution from private bodies.

1. Administrative approval for organizing seminars/conferences etc.

The concerned department shall plan such events sufficiently in advance, preferably while finalizing the academic calendar of a given session. The administrative approval for organizing such events shall be obtained from the DUI on the recommendations of the academic/ administrative committee. The organizing secretary/coordinator of the event and other committees such as purchase/finance committee, Reception Committee, etc. shall be approved by the academic/ administrative committee of department. In case of inter-departmental conferences, the organizing secretary/coordinator as well as the concerned committees shall be constituted with the approval of the Vice Chancellor. In case of Inter-

² Syndicate Para 26, dated 24/2/2018 and Office circular no. 4724-4923/A dated 04/07/2018

³ Syndicate para-6 dated 14.10.2018 Office Circular No.7182-7381/FDO/F-16 dated 12.11.2018

Department conferences, the parent department of the organizing secretary/ coordinator shall be deemed to be the host department.

2. Budget and Finances:

- a) It is desirable that all the Seminars/Conferences/Workshops etc. should be organized on self-sustaining basis. The University however sanctions a token budget provision to all departments, as a seed money, to meet the preliminary expenditure for organizing such events.
- b) All the expenditure on such events may be met by the concerned department either of the following sources:
 - i) Grants from various Govt. agencies such as ICSSR, ICMR, DST, UGC etc.
 - ii) Registration/ Participation fee from the delegates, to be recorded by the organizing committee approved by the DUI.
 - iii) Contributions/ sponsorships from corporate sector, NGO, other private bodies etc.
- c) Before seeking contribution/sponsorship from any private agency, the concerned department shall take the approval of the DUI, keeping in view the following check points:
 - i) No contribution/sponsorship shall be accepted from companies/NGO/charitable organizations that are blacklisted or have notorious track record in the eyes of Auditor General of India or involved in financial bugling.
 - ii) Donations should be avoided from competitive bodies in the field of education such as coaching centres etc.
 - iii) All sort of unethical promotions of sales/marketing of company or their product which violates public policy should be avoided such as cigarette/alcohol/tobacco/cold drink etc. Donation from such companies should avoided or discouraged.
 - iv) Donation in the form of cash is prohibited for conference. All legal donations should be in the form of account payee cheques/bank transfers.
 - v) All sort of unethical//illegal means of attracting money in any form is prohibited.
 - vi) Suitable undertaking may be taken if needed from organizing secretary/ head of the department.
 - vii) Due amount of GST (as applicable under GST act) shall be collected on the sponsorship amount in terms of circular no. 1158-1357/FDO dated 28.02.2018.
 - viii) Endorsement in lieu of contribution/sponsorship should not be disproportionate to the amount of contribution/sponsorship.
 - ix) Contribution/sponsorship in kind, for example sponsored Dinner, Lunch, Conference kits, etc. are allowed subject to proper disclosure of the same in the financial statement of the event.
- d) The total budget of the proposed event shall be approved by the academic/administrative committee of the department with component wise break up as illustrated here below:
 - i) Honorarium to resource persons.
 - ii) T.A./D.A. to resource persons.

- iii) Expenditure on hospitality.
- iv) Venue hiring charges.
- v) Paper, printing, stationery etc.
- vi) Expenditure on secretarial assistance.
- vii) Others (to be specified).

The total budget of the event shall be prepared keeping in view the expected number of participants, anticipated grants/ contributions and other financial resources. So far as the charges for hospitality and conference kits are concerned, department should exercise due austerity measures, except where such expenditure are fully sponsored by any external agency.

3. Accounts & Audit:

- a) The Accounts of the event shall be maintained by the Organizing Secretary/Coordinator of the event under the supervision of Head of the host Department. In order to carry out transactions relating to the event, the Organizing Secretary/Coordinator shall seek the approval of Registrar for opening of a separate bank account in the prescribed format available on University website as per circular no. 1858-61/FDOI dated 24.07.2017. All payments concerning the event shall be made only by way of Account payee cheque or through online mode.
 - b) For each receipt due acknowledgement shall be issued under the signature of a person authorized by the Organizing Secretary.
 - c) While making expenditure for organizing the event the concerned Organizing Secretary/Coordinator must ensure due compliance of Panjab University Accounts Manual and other codal formalities as prescribed by the University from time to time.
 - d) After the conclusion of the event as well as settlement of all payments and receipt of grants/contributions, the Organizing Secretary shall prepare the final account of the event, showing therein the head wise receipt & payments. Such final account shall be got audited from a CAG empaneled CA firm. However, the expenditure out of the budget sanctioned by/through the University shall be got pre-audit from the office of local audit department, U.T., Chandigarh.
 - e) Any surplus (as per the final statement of Accounts of the event) shall be deposited in the Development fund of University A/c No.10444979664, with due intimation to the Assistant Registrar (Accounts). An amount equivalent to 60% of the surplus so deposited shall be sanctioned to the host department in the shape of budget allocation, which can be utilized for the general developmental needs of the department.
 - f) The process of the finalization of accounts and audit thereof and adjustments of advances, if any, must be completed within a period of one month from the date of conclusion of the event or from the final settlement of the payment(s)/receipt(s), as the case may be.
- 4.** All the records relating to accounts of the concerned event such as payment vouchers, income receipt of participation fees, register of grant(s)/ sponsorship etc. or any other incidental record regarding the financial transactions must be preserved for three years from the date of conclusion of the event by the concerned Organizing Secretary in the host department for further references/record.

-
5. While processing the proposals for conduct of Seminars/Workshops/Conferences/Special Lectures, etc. for seeking financial/administrative approval, the instructions already issued vide No.5129-5328/FDO/F-125 dated 14.09.2018 must be kept in view.

CHAPTER-XVIII

HOLIDAY HOMES

Teachers Holiday Homes at Shimla, Dalhousie and Faculty House at Chandigarh

18.1 Rates of rent for Teachers Holiday Homes at Shimla and Dalhousie shall be applicable as approved by the Syndicate from time to time. For rules for the Faculty House refer to Chapter XXXIX of the Calendar Vol. III.

18.2 Allotment of Holiday Homes shall be in accordance with the rules contained in chapter XL of the Calendar Vol. III.

18.3 Teachers Holiday Homes Fund

- (a) Teachers Holiday Homes shall be maintained out of Teachers Holiday Homes Fund. Deduction of 5% shall be made from the remuneration payable to examiners/ supervisory staff in examination centres towards the Teachers Holiday Homes Fund. The University shall contribute 7% of the amount of remuneration payable to examiners/supervisory staff (teaching) in examination centres. The amount deducted from the remuneration payable to the examiners/supervisory staff in examination centres together with the University contribution shall be credited to the Teachers Holiday Homes Fund Account maintained in the current account in the State Bank of India. Expenditure on the salary of the staff employed and on the maintenance of the Teachers Holiday Homes shall be met out of this fund. Instructions and procedure for the drawal of amount and incurring of expenditure out of the university fund as detailed in the previous chapters of this Manual shall apply mutatis mutandis to the drawal of amount and incurring of expenditure out of Teachers Holiday Homes Fund.
- (b) A separate cash book shall be maintained for Teachers Holiday Homes Fund. Deductions made from the remuneration payable to examiners/supervisory staff in examination centres and contribution made by the University from the current account as detailed in sub-rule (a) above shall be accounted for in the cash book on the income side and the expenditure incurred on the salary of the staff employed and on the maintenance of Teachers Holiday Homes shall be entered in the cash book on the expenditure side. The cash book shall be closed totaled and balanced monthly and put up to the Assistant Registrar (A/cs) for signatures.
- (c) At the close of the month, the balance of the fund, as per cash book, shall be tallied with the balance of the fund in the bank as indicated in the bank statement. Discrepancies, if any, shall be suitably explained and reconciled.
- (d) Vouchers relating to payments made out of the fund shall be filed serially in a bound guard file.
- (e) Payments out of the fund shall be made after the bills have been pre-audited by the Resident Audit Officer.
- (f) Articles of consumable and non-consumable nature purchased out of Teachers Holiday Homes Fund shall be accounted for in separate Stock Registers/Property Registers.

18.4 Investments:

- (a) If there is any surplus amount in the fund, the Registrar may order investment of the amount in short or long term deposits as deemed necessary, in government securities or in fixed deposits with State Bank of India or with the approval of the competent authority in a scheduled bank for the benefit of the fund.
- (b) Account of investments shall be kept in the Investment Register. Any amount realised on account of interest or repayment on maturity shall be indicated in the relevant columns of the Investment Register and the realization accounted for in the cash book and the receipts credited to the account of the fund.

18.5 Statement of Accounts :

After the close of the financial year, the annual financial statements shall be prepared as per the provisions contained in Chapter II of this manual.

18.6 Refund of Rent shall be in accordance with the rules contained in Chapter XL of Calendar Vol. III.

Students Holiday Homes**18.7 General**

Students Holiday Home maintained by the University is located at Dalhousie. Rules relating to the occupation and use of the Holiday Homes are contained in Chapter XL of Panjab University Calendar Vol. III. Rates for suites in the Holiday Homes shall be fixed by the Syndicate from time to time.

18.8 Students Holiday Homes fund:

There shall be a separate fund called “Students Holiday Homes Fund”. Every student shall contribute towards this fund an amount as approved by the competent authority from time to time. The rent received for the use of Holiday Homes shall be credited to this fund. The fund shall be kept in a separate current account in the State Bank of India. Expenditure on the salary of the staff employed and on the maintenance of the Holiday Homes shall be met out of the fund.

18.9 Maintenance of accounts:

A separate cash book shall be maintained for the Students Holiday Homes Fund. Instructions contained in manual regarding the maintenance of cash book, incurring of expenditure, reconciliation of accounts, maintenance of Stock/Property Registers and the preparation of annual statement of accounts shall apply mutatis mutandis to the Students Holiday Homes Fund.

The funds available under the Students Holidays Homes shall be utilized for the purposes as approved by the Syndicate.

CHAPTER-XIX

AMALGAMATED FUND

19.1 General :

- (a) Every student shall subscribe towards the Amalgamated Fund, along with the tuition fees, at the rate prescribed by the Syndicate from time to time.
- (b) The Amalgamated Fund shall be kept separate from the University Fund. The fund shall be kept in the separate account in the State Bank of India.
- (c) In addition to the amount of Amalgamated Fund recovered from the students, amounts realized from the students on account of following funds and fees shall also form a part of the Amalgamated Fund and credited to the account of the fund:
 - (i) House Examination Fee
 - (ii) Campus Reporter
 - (iii) Film Fee
 - (iv) Campus Sports Fee
 - (v) Swimming Pool Fee
 - (vi) Prospectus Sale Proceeds
 - (vii) Club Admission Fee
 - (viii) Miscellaneous & Other as decided by Syndicate from time to time

The rates of fees and funds detailed at (i) to (ix) above shall be fixed by the Syndicate from time to time. The rules are contained in Chapter XXXVII of the Calendar Vol. III.

19.2 Realization of fund:

- (a) The Amalgamated Fund and other fees shall be recovered at the time of realization of tuition fee and a receipt shall be issued to the students concerned. The fund collected from the students shall immediately be credited to the account of the fund kept in the current account in the State Bank of India.
- (b) Receipt Books containing duplicate receipts alongwith the Bank challans in support of the credit of the amount to the fund shall be sent to the Income Section for making necessary entries in the Income Register. On the basis of the entries in the Income Register, entry of income received on account of Amalgamated Fund shall be entered on the income side of the cash book of Amalgamated Fund Account and remittance of the amount to the bank recorded in the relevant column of the cash book quoting challan number and date.
- (c) Posting of the accounts of Amalgamated Fund realized from the students shall be made against the names of the students concerned in the Students Demand and Collection Register. Twenty five percent of the postings made in the register shall be checked by the Superintendent (Income Section) who shall initial the amounts posted and the receipts checked by him.

19.3 Operation of the fund:

- (a) The Amalgamated Fund shall be allocated for different purposes by the Dean University Instruction and the Dean Student Welfare in consultation with the representatives of staff and students.
- (b) The Dean University Instruction and the Dean of Student Welfare shall have full powers in

regard to the administration, operation and utilization of the fund in accordance with the allocation made under sub-rule (a) above.

19.4 Objects of the fund :

- (a) The fund is for the benefit of students. The objects on which the Amalgamated Fund can be spent are detailed in Chapter XXII of the Calendar Volume III. Expenditure on any other object connected with students activities of an educational character shall be incurred with the special sanction of the Vice-Chancellor.
- (b) Transfer of amounts and grant of loans out of Amalgamated Fund to any other fund is not permissible except with the previous sanction of the Syndicate.

19.5 Withdrawals from the fund :

- (a) When a payment is to be made out of the Amalgamated Fund on account of pay of staff or contingencies the normal procedure of preparation, checking and pre-audit of bills prescribed for the university account shall be applied. The cheques shall be signed by the Dean University Instruction/Dean Student Welfare and immediately entered in the fund's cash book.
- (b) The vouchers pertaining to the Amalgamated Fund shall be serially numbered for a month and filed in a separate voucher file in the Accounts Branch. Advances, if any, drawn from the Amalgamated Fund shall be entered immediately in the Register of Temporary Advances to watch the adjustment. Instructions regarding the drawal and adjustment of temporary advances drawn out of the university fund detailed in Chapter VII of this Manual shall apply mutatis mutandis to the drawal and adjustment of advances drawn from the Amalgamated Fund.

Procedure prescribed for making purchases out of university fund shall also be applicable in the case of effecting purchases from the Amalgamated Fund.

The accounts of property and stores purchased out of Amalgamated Fund shall be kept in the manner prescribed in this manual.

19.6 Payment of salary of staff:

- (a) Pay bills of the staff paid out of Amalgamated Fund shall be prepared, checked and audited strictly in accordance with the instructions and rules laid down for the preparation, checking and auditing of salary bills of the staff employed out of university account.
- (b) ¹All employees who are paid their salary out of Amalgamated Fund shall be given the benefit of provident fund as admissible to other employees under the Provident Fund regulations. Contribution payable by the University to the Provident Fund of such employees shall be paid out of Amalgamated Fund.
- (c) Terminal benefits as admissible under the rules of the University based on Punjab Govt. pattern for other university class 'c' employees, such as gratuity, encashment of earned leave (to the extent admissible) at the time of retirement or death while in service be also paid to all the incumbents out of the Amalgamated Fund from which their salaries are paid.

19.7 Cash book:

Cash Book shall be maintained in accounts branch in accordance with the procedure mentioned earlier under previous Chapters.

19.8 Statement of account:

After the close of the financial year, the annual financial statements shall be prepared as per the provisions contained in Chapter II of this manual.

¹ Syndicate dated 16/10/2019, para 28(b)

CHAPTER-XX

CONSTITUENT COLLEGES*

20.1 Accounts/Funds to be maintained by Constituent Colleges

The fee and funds of Constituent colleges mainly comprise of following heads

A To be credited to University's main account	
1.	Admission fee
2.	Pupin No includes (Registration Fee+ Enrolment fee (only First Year only)
3.	Environment Education Fee
4.	Electricity and Water charges
5.	University Continuation fee
6.	Tuition Fee
7.	College Running and Maintenance fee
B To be maintained at college level	
1	Library Security (Refundable)
2	Amalgamated fund (including NSS/NCC fee)
C Dean College Development Council	
1	College Development Council Fee
D Earmarked Funds to be kept in a separate account for utilization as per the prescribed guidelines	
1	Students Holiday Home Fund
2	Sports fee & Uni. Sports Dev. Fund
3	Youth Welfare fund
4	PU Alumni house and Scholarship Fund
5	Development fund

20.2 Each Constituent College shall be allowed to open following bank accounts :-

- (i) College Imprest account
- (ii) Amalgamated Fund
- (iii) Library security

20.3 Financial Administration in the Constituent Colleges

Each Constituent College shall constitute a Technical-cum-Purchase Committee for processing of cases of procurement of goods and services, the composition of which shall be as under:-

- | | |
|-------------------------------|----------|
| 1. Principal/Teacher Incharge | Chairman |
| 2. Three Senior most teachers | |

* Syndicate dated 27.11.2019, agenda item 20

3. Office Superintendent

[Depending upon the circumstances and need, the Purchase Committee can co-opt any member from other department/office having relevant technical knowhow to assist the Committee to effect the procurement.]

The recommendation of the aforesaid Committee shall be put up before the competent authority for consideration and seeking financial approval. The competent authority for according financial sanction shall be such as defined in rule 5.3 of this manual. The competency of the Principal in financial matters shall be equivalent to the head of a teaching department in the University.

20.4 Books of Accounts and other records

Each college shall maintain the following books of accounts and other record relating to all financial matters:-

1. Separate cashbook for each fund /account.
2. Classified registers/ledgers of income and expenditure relating to each fund/cash book.
3. Stock and asset registers.
4. Imprest and temporary advance registers.
5. Bill registers relating to each fund/cash book separately.
6. Demand and collection register with respect to the students admitted in the college.
7. Library security register
8. Any other record, document and register as per the specific requirement of the college to keep proper financial record.
9. While maintaining the above records and account related matters, all the rules as incorporated in P.U. Calendars as well as in other chapters of Accounts Manual shall be strictly followed.

20.5 Audit :

Accounts of all the funds which are to be retained, maintained and utilized at the level of respective Constituent Colleges shall be post audited by the Office of RAO on annual basis. For the accounts to be maintained centrally at University level, the usual procedure of audit shall apply.

20.5 Statement of account:

After the close of the financial year, the annual financial statements shall be prepared as per the provisions contained in Chapter II of this manual.

CHAPTER-XXI

UNIVERSITY HOSTELS

21.1 General :

- (a) The university shall establish Hostels for the benefit of resident students on the rolls of University Teaching Departments.
- (b) The admission to the university hostels shall be made as per rules contained in the 'Hand book of Rules for Resident Students', which shall be published every year before the start of academic session.

21.2 ¹Rates of hostel fees

Rates of hostel fees recoverable from the residents of university hostels shall be fixed by the Syndicate from time to time.

The resident students in the university hostels who are appointed as Secretaries of Common Room, Indoor Games, Sports Committee, Cultural Affairs and Co-operative Mess, shall be given remission in hostel fee.

21.3 ²Financial and Administrative structure of Hostels

1. Budget of Hostels:

No expenditure shall be made by any Warden unless the budget for the same has been sanctioned by the competent authority, i.e Board of Finance/Syndicate/Senate. All the Wardens shall submit the budget of Hostels through DSW and Vice-Chancellor for onward submission to the statutory bodies i.e. Board of Finance/Syndicate/Senate for final approval.

2. Financial Powers

Within the sanctioned budget of each hostel as approved by the Senate, the financial power to approve expenditure will be as given below:

Sr.No.	Subject matter	Authority	Limit of	Remarks
i	Procurement of Goods and Services	Warden	Rs. 25,000/- [Syndicate dated 10/12/2017, para 48(iii)]	After following due procedure as per P.U. Accounts Manual
ii		DSW VC	upto Rs. 1.00lac Above Rs. 1.00 lac	
iii	Payment of Electricity	Warden	Actuals	As per approved tariff
iv	Payment of mess/Canteen bills of contractor	Warden	Actuals	As per approved rates
v	Payment of consumables for mess/canteen contractors e.g. gas payment etc	Warden	Actuals	As per approved rates
vi	Repair and Maintenance	Warden	Rs. 25000/-	After following

¹ Syndicate dated 25.8.1990, para 12

² Senate decision C-70 dt. 27/9/2015 and Circular no. 2225-48/FDO dated 9/5/2017

		DSW VC	upto Rs. 1.00lac Above Rs. 1.00 lac	due procedures per P.U. Accounts Manual
vii	Warden	Warden	Actuals	After following due procedures per P.U. Accounts Manual

3. Committee:

All the cases of procurement of goods and services, repair and maintenance etc, involving expenditure of more than Rs. 25,000/- shall be processed through committees, i.e. Purchase and Technical Committees, which shall ensure the compliance of all cordial formalities, i.e. invitation of tender, comparative analysis, etc. before the case is submitted to the competent authority for financial approval. The composition of the committees shall be as given below:

Sr. No.	Purchase Committee	Technical Committee
i	Dean Student Welfare	Dean Student Welfare
ii	Dean Student Welfare(women)	Dean Student Welfare(Women)
iii	Two Wardens nominated by the Vice-Chancellor (other than the members of Technical Committee)	Nominee of the Registrar
iv	Nominee of Accounts & Finance Department	Two Wardens nominated by the Vice-Chancellor
v	One Member of the Syndicate nominated by the Vice-Chancellor	Executive Engineer or his nominee
vi	Representative of PU Campus Students Council	Representative of PU Campus Students Council

- All cases of appointment of casual staff/labour (if required) in hostels will be routed through Establishment branch of Panjab University. The advertisements will be processed through the Establishment branch only. The committee will be appointed for selection consisting of DSW, two Wardens, Registrar/Nominee of the Registrar, Asstt Registrar (Establishment) and one member each of Syndicate and Senate by the Registrar. The Warden shall be controlling Officer for all the staff working under him/her.
- The Mess Fund shall be independent of university accounts and there shall be no mixing up of the mess money with the university finances. Every hostel mess shall function as a financially autonomous unit and with a separate bank account.
- The payment of salary of regular/temporary staff appointed against budgeted posts of hostels is processed by the Accounts Department. In terms of circular no 2225-48/FDO dated 9/5/2017, the salary of temporary/contractual staff which hitherto was being paid out of hostel fund shall also be processed by Accounts Department after completing the procedure prescribed in the said circular.
- For expenditure other than imprest, the concerned hostel shall process the cases for seeking approval of competent authority and submit the bills to accounts department for further processing i.e. pre-audit and payment thereof.

8. All the incomes of the Hostels shall be deposited directly in the State Bank of India Account No. 10444978333 under a designated fee code intimated by the Income Section of Accounts Department. There may be instances of cash deposit by students in the concerned hostel on account of user charges or fine. The money so collected in cash shall be deposited by the concerned Hostel in the above referred bank account of University within one working day from the date of receipt thereof.
9. The collection of Mess/Canteen bills and payment to Mess/Canteen Contractor is not a part of the University accounts. The account of such collections and payments is to be maintained and handled by the Mess Contractors at their own level, including the responsibility of the staff deployed for the working of Mess/Canteen in the concerned hostel. However, for the purpose of quality control, the procurement of material for Mess/Canteen shall be controlled and supervised by the concerned Warden. Preferably, the hostel mess/Canteens be operated by Hostel residents on cooperative basis. The internal management of such Messes/Canteens, which includes method of collection of diet charges, purchase of material/consumables, manner of record keeping etc, shall be decided by respective Management Committees of the respective Cooperative Mess/Canteen.
10. The distribution of entire work relating to the Accounting and Audit of Hostels shall be as follows:
11. Function and Duties of Accounts Department:
 - (a) To receive the bills drawn by concerned Warden with due acknowledgement and process those bills for pre-audit by ACLA.
 - (b) To receive and process annual budget proposals from concerned hostel and maintain the budget registers/ECRs etc. for processing the various expenditure bills.
 - (c) To maintain the record of income of each hostel on the basis of report generated through extension fee counter of State Bank of India, report from concerned hostel as well as the MIS generated from online fee portal, as the case may be.
 - (d) To maintain the Cash Book, bank reconciliation, correspondence with the banks, maintenance of record of stale, uncashed and cancelled cheques, re-issue of cheques etc.
 - (e) To check and obtain the approval of the competent authority for cases of procurement of goods and services initiated by the concerned Warden/DSW.
 - (f) Processing of all vouchers through designated accounting software and maintenance of record of passed and paid vouchers' as per P.U. Rules.
 - (g) To prepare year end statement of accounts.
12. Functions and Duties of Hostels:
 - (a) To maintain the record of imprest, processing the bills of recoupment of imprest and closure of the imprest account at the end of each financial year.
 - (b) To maintain record of all hostels residents, the amount due from them as hostel fee and user charges etc.
 - (c) To maintain the record of actual amount received from hostel residents.
- (d) To deposit the cash collected from Hostel residents, on account of fee, fine or user charges in the University bank account No. 10444978333, SBI within one working day. After deposit of cash with the Bank, the concerned hostel shall submit of bank challan to the income section of the accounts department alongwith the details of concerned student as well as the nature of receipt. However the concerned Warden shall make efforts to encourage the

students to deposit such charges/fine either through online fee portal or through the extension fee counter of State Bank of India under the designated fee code.

(e) Each Warden shall maintain the following books of account and registers:—

- (i) Daily Attendance Register.
- (ii) Guest Register.
- (iii) Budget Register
- (iv) Stock/property registers
- (v) Demand & Collection Register/ Ledger Account of the boarders
- (vi) Security ledgers
- (vii) Imprest/ Temporary Advance registers

21.4 Recovery of hostel fee:

In order to facilitate the residents to pay hostel rent and applicable other charges, an online fee collection portal has been implemented. The wardens should encourage the residents to make the payments through such portal. A resident can also make payment in cash to the Hostel Assistant/Clerk by the date prescribed for the purpose. The residents of the university hostels who fail to clear their dues including hostel mess and canteen charges by the prescribed date shall be liable to disciplinary action as laid down in the Handbook of Rules for Resident Students. The resident of the university hostel shall not be granted fee concession or paid monthly scholarship unless he clears his dues.

The Hostel Assistant/Clerk shall give the payer a receipt in the prescribed *form* which shall be prepared (in duplicate) by carbon process; the original being issued to the payer and the carbon copy retained.

The amount collected from the boarders shall be deposited in the designated bank account on the same day on which the collections are made, and if this is not possible, on the next working day.

21.5 Posting of collections:

- (a) A separate Demand and Collection Register shall be maintained to keep a watch on the recovery made on account of hostel dues. The collection of dues shall, as soon as these are made, be posted in these registers from the duplicate copy of the receipts referred to in Rule 21.4. The Warden shall review the registers once a month with a view to ascertain vacancies; arrears of collections etc. and take necessary action. Twenty five per cent of the postings made by the Hostel Assistant/Clerk in the Demand and Collection Registers shall be checked by the Warden who shall initial the entries checked by him.
- (b) The Demand and Collection Registers shall be closed, totaled at the end of the year, arrears outstanding worked out and steps taken by the Warden to recover the arrears from the boarders.

21.6 Classified abstract :

Classified abstract of collections shall be prepared monthly. This abstract shall indicate the total amount realized from the boarders under each of the prescribed heads of income on each day of a month. It shall also show the progressive monthly total of each head. A copy of the monthly classified abstract of collections and expenditure shall be forwarded to the Finance and Development Officer to enable him to see that the collections made on account of hostel rent, dilapidation fee and medical fee are deposited every month with the Cashier/Authorized Bank, P.U. for credit to the respective account/ fund.

21.7 Income and expenditure account :

The Income and Expenditure of Hostel funds have been made a part of the consolidated Income & Expenditure statement of the University since the year 2014-15, as per the uniform format of accounts as prescribed by the Government (circular no 2225-48/FDO dated 9/5/2017).

21.8 Security Deposits :

- (a) Hostel Security and Mess Security collected from the boarders shall be recorded separately in How the Registers of Security Deposits. The receipt entries in the Security Deposit Registers shall be checked by the Hostel Warden.
- (b) Security Deposits of boarders shall be refundable within one year from the date of leaving the hostel. Applications for refund of Security Deposits shall be made on the prescribed Proforma. These applications shall be diarized by the Hostel Clerk as soon as these are received in order to obviate the chances of refund of security deposits which are not claimed within the prescribed period of one year. Security Deposits shall not be refunded unless a 'No Demand Certificate' has been obtained from the Hostel Warden. Security Deposits of boarders which are not claimed within the prescribed time limit shall lapse to the Security Deposits Account and shall, in no case, be refunded. The fact of the Security Deposit having been lapsed shall be noted against the names of the boarders concerned in the Security Deposit Registers.
- (c) The Security Deposit Registers shall be reviewed once a year in July and all deposits of boarders who have left the hostel and have not been claimed within one year from the date of leaving the hostel shall lapse to the Security Deposit Account.
- (d) Payment on account of refund of Security Deposits to the students concerned shall be made by means of direct credit/cheques by the Warden; the fact of the refund shall be noted in the relevant columns of the Security Deposit Registers.
- (e) ³In order to ensure the timely refund of security to hostel residents, the following system shall be followed for collection and refund of hostel security:
 - i) Each Warden shall open a separate account for keeping the hostel security of the hostel residents.
 - ii) Whenever a hostel security becomes due for refund, the concerned warden shall refund that security against a proper receipt through an Account Payee Cheque or by way of Direct credit to the beneficiary's bank account.
 - iii) At the end of each financial year, the concerned warden shall prepare a statement as follows:

• Opening balance of Security Account (Bank balance plus amount of FDRs)	-	xxx
• Add New Securities received during the year	-	xxx
• Less Refund of securities during the year	-	xxx
• Add interest earned on security account during the year	-	xxx

³ Syndicate para7 dated 29.4/26.5.18

- Less Bank Charges, if any - xxx
- Closing balance - xxx
- iv) The above closing balance shall be reconciled with the closing balance as shown in the bank pass book/statement of account of Hostel Security Account.
- v) Then the concerned warden shall prepare a list of students whose security is still payable (i.e., the securities which are not lapsed as yet) as on the last date of a given financial year and accordingly, calculate the total amount of refundable securities.
- vi) The amount of lapsed security as well as interest on the securities shall be credited to University's Account No. 10444978333 under prescribed code. Such amount shall be calculated as follows:
 - a. Closing balance of a given financial year xxx
(as per point No.iii)
 - b. Less amount of securities yet to be refunded
(i.e., the securities which are not lapsed at the end of the F.Y., as per point No.v) xxx
 - c. Remaining Amount to be deposited in University's A/c (a-b) xxx
- vii) Before transfer of amount as above, the concerned Warden shall get the security accounts audited from the office of ACLA.

The concerned Assistant Registrar of Income Section shall ensure that the due amount of lapsed securities as well as interest is transferred to University's account by each warden within 60 days from the close of a given financial year.

21.9 Purchases :

- (a) All purchases shall be made strictly in accordance with the rules detailed in the chapter "Procurement of Goods & Services".
- (b) Consumable and non-consumable articles purchased shall be accounted for in the Stock/Property Registers as detailed in the chapter "Procurement of Goods & Services" of the Accounts Manual. Instructions regarding maintenance of Stock and Property Registers and physical verification of consumable and non-consumable articles as detailed in the afore-said chapter shall apply mutatis mutandis to the maintenance of Stock and Property Registers of consumable and non-consumable articles purchased for the Hostels and physical verification of such articles.

21.10 Investments :

The Vice-Chancellor may permit the investment of surplus balances in the 'Hostel Security Fund' and 'Mess Security Fund', in short term fixed deposit receipts with the State Bank of India or with the approval of the Senate in a scheduled bank, for the benefit of the fund concerned.

21.11 Imprest and Temporary Advances :

To meet day-to-day expenditure, each Warden shall be allowed imprest money of Rs. 1 lakh. Out of imprest money, the Warden shall make necessary expenditure after following due procedure as per the rules. After making the expenditure/payments, the Warden shall submit the bills in the Accounts Department for recoupment of the imprest money on regular intervals [Circular no.

2225-48/FDO dated 9/5/2017]. The drawl of temporary advances and the adjustment thereof shall be governed by the provisions contained in Chapter VII of the Manual.

21.12 Account of Receipt Books :

The Receipt Books shall bear book and page numbers by machine. Before a receipt book is brought into use, the Hostel Assistant/Clerk shall count the number of receipts therein and record a certificate of his having done so. The Warden shall countersign such a certificate. An account of such receipt book shall be kept in the stock register. The date of return of used-up Receipt Books shall be noted in the Stock Register.

21.13 Defaulters of Hostel Dues :

- (a) Lists of cases where the dues are not paid by the prescribed date, shall be prepared separately for each course and a copy of the list shall be forwarded to the Head of the teaching department concerned. These lists shall be brought upto date with reference to realization of dues between the date prescribed and the last working day of the month. It shall be forwarded to the Head of the Department Concerned with a covering memo by the 1st week of the following month with a copy to the Registrar. The Head of the Department shall take action as required under the rules under Intimation to the Hostel Warden and the Registrar.
- (b) At the close of the session or earlier when the permission is granted to the students to appear in the examination, the Warden shall intimate to the Head of Department and the Controller of Examinations the names of such students who are in arrears of rent/other dues alongwith the amounts due from them. Such students shall not be allowed to take the examination, unless they have paid their dues and obtained 'No Demand Certificates' from the Warden or otherwise permitted by the Dean of Student Welfare.

21.14 Responsibility of the Hostel Warden :

The Hostel Warden shall be responsible for the proper and efficient Management of the Hostel and the well being and discipline of the boarders. He/she shall also ensure that :—

- (i) the register of students residing in the Hostel is kept upto date;
- (ii) the names of all the students shown in the above register are duly accounted for in the Demand and Collection Register to keep a watch on the recovery of dues from the boarders.
- (iii) the dues recoverable from the boarders are recovered by the prescribed date.
- (iv) the posting of collections is correctly made in the Demand and Collection Register. He/She shall check 25% of the postings made by the Hostel Assistant/Clerk in the Demand and Collection Register and initial the entries checked by him/her.
- (v) the collection on the account of Hostel Rent, Dilapidation Fee and Medical Fee are transferred to the accounts concerned forthwith.
- (vi) the cash books and others accounts kept in the hostel are maintained properly & upto date.
- (vii) that the stock and property of the Hostel is got physically verified every year in the month of June/July and report submitted to the Dean Students Welfare.

CHAPTER-XXII

IMMOVABLE PROPERTY

22.1 Scope of the chapter:

The rules in this chapter lay down the procedure and instructions for the maintenance of the accounts of Immovable Property.

22.2 Register of Immovable Property :

- (a) The Estate Officer shall maintain Register of Immovable Property. All estates and immovable property including buildings of faculties, offices, shops, booths, residential quarters etc. shall be entered in this register. The register shall show :
 - (i) how and when each property was acquired, the cost or value thereof, the dates and particulars of the title deeds or leases appertaining thereto, the gross annual income, public charges payable and net estimated income recoverable every year;
 - (ii) the property held under direct management, given on lease and charged with any payment. Each piece of property shall be entered on a separate page with a plan of the property on the opposite page;
 - (iii) the properties acquired out of Government or University Grants Commission grants and those acquired out of the resources of the University;
 - (iv) the properties held by the University in trust or charged for special objects; and
 - (v) the land/s attached to the building/s.

- (b) In the case of buildings, the capital cost of each shall be specified. Subsequent additions or alterations, which have the effect of raising the capital cost of the building shall be incorporated in the register so as to depict the latest position of the cost involved.

Note :- The expenditure on annual and special repairs which does not increase the capital cost shall not be entered in this register.

- (c) The immovable property shall be under the immediate charge of the Estate Officer who shall, once a year, cause verification of each property to satisfy himself that there is no encroachment thereon by any unauthorized person. The date of verification shall be recorded on the first page of the register under the initials of the Officer carrying out the verification.
- (d) The particulars of disposal or sale of any land or building shall be noted in this register.
- (e) On completion of the construction of a building, a copy of the completion report containing the total plinth area of the building and the actual cost of its construction all be forwarded by the Executive Engineer to the Estate Officer to enable him to make entries in the Register of Immovable Property.
- (f) In respect of residential quarters, shops and booths provided rent free, the number and date of the orders of the sanctioning authority shall be noted on the relevant page of the register.

22.3 Rent of residences built for occupation by university employees:

- (a) Recovery of rent of residences built for occupation by university employees shall be watched through the Rent Demand and Collection Register. At the beginning of each year, new Rent Demand and Collection Registers shall be opened in which shall first be entered the names of lessees/licensees against whom arrears are shown as due, on account of

previous year/s together with the amount of arrears, after which the entries relating to the demand for the current year shall be posted.

The arrears shall be written in red ink in the "Remarks" column against the name of persons from whom arrears are due.

The residences shall be entered in the register in serial order so that no residence remains out of account.

- (b) The Rent Recovery Cell shall note the demand on account of rent payable every month in the Rent Demand and Collection Register against the names of the occupants of residential quarters. The Cell shall send a list of deductions to be made on account of rent etc. payable by the new occupants of quarters or when there is change in the category of quarters. This shall be communicated by the 15th of every month to the respective Heads of Offices and office of Finance and Development Officer for deduction of the rent due from the salary bills of such allottees.
- (c) Where on account of non-drawal of salary due to any reasons the recovery of rent is not possible, remarks to that effect shall be given on the deduction voucher so that Intimation of non-deduction of rent is sent to the Rent Recovery Cell to enable it to raise a separate demand for effecting recovery from the arrears pay bill or by cash to be deposited with the university cashier/Authorized Bank.
- (d) The recoveries on account of rent from the salary bills shall be entered in the deduction memos. The recoveries made shall be communicated by the Salary Sections to the Rent Recovery Cell by the first week of the month in which recoveries have been effected. The Rent Recovery Cell shall cause the postings of recoveries thus made in the Rent Demand and Collection Register to get the accounts of the allottees credited with the rent deducted from the salaries. The amount of such deductions shall be credited to the Income under the head "Recovery of Rent of Residential Quarters" by transfer entries or by cheques.

22.4 Rent of houses allotted to persons other than university employees, shops & booths etc. :

- (a) Collection of rent of houses, shops, booths etc. shall be watched through the Rent Demand and Collection Register. All the houses, shops, booths etc. shall be entered in the register in serial order so that no house, shop, booth etc. remains out of account.
- (b) The allotment of houses, shops, booths etc. shall be made in accordance with the rules.
- (c) The allottees/lessees of shops/booths shall execute agreement deeds on stamped paper of appropriate value. Possession of property will not be given unless the allottees/lessees concerned have executed the requisite agreement deeds.
- (d) Security plus surety equal to an amount of 6 months rent shall be furnished by the lessees out security of art amount equal to three months rent shall be in cash.
- (e) Where a university building or other property is let out to a person not in the service of university rent shall be recovered in advance every month. The payment of rent shall be made to the University Cashier/authorized Bank at the cash counter who will issue receipt to the payee.
- (f) Rent of shops, booths and canteens shall be payable by the 10th of the month for which the rent is due. If rent is paid after the 10th of the month, interest at the rate of 12% per annum shall be recovered along with the monthly rent. The payment of rent shall be made to the University through RTGS/NEFT in the PU Estate Fund Account in State Bank of India and the lessee shall submit the receipt of the same to the Rent Recovery Cell (Accounts Branch) to maintain the record of rent sheet properly [Syndicate dated 16/10/2019, para 38 (R-23)].

- (g) Rent of residences allotted to persons not in the service of the university e.g. university cashier, government auditors, employees of the bank shall be payable by the 7th of the month for which the rent is due. The payment of rent shall be made in cash to the Cashier/authorized Bank at the cash counter who will issue receipt to the payee.
- (h) The amount of rent collected for residences shall be credited the University Current Account. Rent of shops, booths, bank & post office etc. shall be credited to the Estate Fund Account.
- (i) Postings of collections of rent shall be made in the Rent Demand and Collection Register from the duplicate copies of the receipts issued under sub-rule (e),(f) and (g). Twenty five percent of these posting shall be checked by the Superintendent concerned who shall initial the postings and the receipts checked by him.

22.5 Water Charges :

- (a) All water connections in residential houses, shops, booths, canteens etc. shall be metered. Readings of water meters shall be caused to be read by the University Engineer after every two months. The Meter Readers deputed to record the Meter readings shall record the readings in a Meter Reading Book to be maintained by the Executive Engineer. The University Engineer shall send a list of water charges payable by the occupants of staff quarters to the respective Heads of Offices and office of Finance and Development Officer who shall deduct the dues from the salary bills of such employees.
- (b) Provisions relating to deduction of water charges from salary bill:–
 - (i) Passing of Transfer entries and posting of the amounts of collections on account of water charges from the university employees in the Water Rate Demand and Collection Register shall be the same as detailed in rule 22.3 (d);
 - (ii) Water charges for houses, shops, booths etc. allotted to persons not in the service of the university shall be collected through water-rate bills to be issued after every two months. The payment of these bills shall be made by the tenants at the counter of the University Cashier/authorized Bank who will issue receipt to the payees;
 - (iii) Tenants, who fail to pay water charges within the stipulated period of 15 days from the date of issue of the bill, as also after 10 days from the date of payment with surcharge at the rates fixed by the University time to time shall be liable to have their water connections disconnected. The connection shall not be restored unless the prescribed reconnection fee is deposited in advance with the University.
 - (iv) Provision relating to posting of the amount collected on account of water charges under sub-rule (ii) above in the Water Rate Demand and Collection Register shall be the same as detailed in Rule 22.4 (a) for the posting of collection on account of rent.

22.6 Closing of register :

- (a) At the close of the year, the Rent-cum-Water Rate Demand and Collection Registers shall be balanced and proved. The arrears outstanding at the close of the year shall be worked out and carried over to the respective Demand and Collection Register of the next financial year. It shall be certified by the Superintendent on the last page of the register that arrears on account of Rent/Water Charges have been correctly worked out and carried over to the Rent/Water Rate Demand and Collection Register for the next year.
- (b) The Rent/Water Rate Demand and Collection Register shall be proved at the close of each year by deducting the total collection from the total amount of demand when the balance should agree the balance outstanding.

22.7 Periodical review and verification :

(i) The Rent Recovery Cell shall prepare a list of defaulters of the rent at the end of each quarter in July, October, January and April every year and send it to the Assistant Registrar (Estate) for review, who shall take suitable action for recovery of outstanding dues.

(ii) No remission of revenue in respect of university estates shall be authorized unless sanctioned by the competent authority.

(iii) (a) The University Engineer shall be responsible for the proper up-keep & maintenance of properties of the University and shall take all the steps to safe-guard them against their misuse, encroachments, damages etc.

(b) The Estate Officer, Heads of the Departments/Branches shall inform the Executive Engineer, from time to time, the work, repair or maintenance to be carried out to the university property. They shall also inform the Executive Engineer the damages, encroachments or misuse of the university property, if any, held under their charge.

(c) The Estate Officer and the Executive Engineer shall conduct inspection, every six months, to the university property and take suitable steps in case there is any encroachment or misuse of university property.

22.8 Register of trees & sale of fruits, grass etc. :

1. (a) The trees under the control of the University, when they attain a girth of 1 ft. 6 inches shall be numbered and entered by the Landscape Officer in a Register of Trees. If any such tree is felled by storm or otherwise disposed off necessary particulars shall be entered in the register.

(b) From the Register of Trees, fruit-bearing trees shall be sorted out and entered in a separate register. Sale of fruits, realization of revenue etc. shall be watched through this register.

2. Expenditure :

Consumables (manures, sand and red earth, insecticides, fungicides, plant hormones etc.) equipment (mainly in the nature of tools) and plant breeding pots and plants etc. shall be purchased in accordance with the general financial rules of the University, and as per the delegation made in this behalf.

3. Sales :

(a) Spare plant material and fruits are made available for sale. The Landscape Officer shall propose and obtain orders of the competent authority as to the quantum and type of plant material which may be treated as spare material and the price to be fixed for its sale.

(b) A record of sale of grass, garden produce, flowers etc. and the realization of sale proceeds shall be maintained in the Register of Miscellaneous Revenue.

(c) No sale of trees, grass, or garden produce shall be made without the approval of the competent authority.

4. Sale proceeds :

(a) All trees, fruits, grass etc. shall be sold by public auction. The auction shall be held in the presence of the members of the auction committee after giving widest possible publicity by local advertisement, notices etc. if estimated sale proceeds is less than Rs.2,00,000/- and by Press Advt. if the estimated sale proceed is Rs.2,00,000/0 or more.

(b) In conducting the auction, the following procedure shall be followed :
The prospective bidders shall deposit the amount to the extent of 10% of the approximate value of the material. The successful bidder shall immediately after completion of auction deposit 1/4th of the amount bid for. The material shall be delivered after finalisation of auction and after full amount of auction money has been deposited in the university account.

CHAPTER-XXIII

EXAMINATION FEES

23.1 Admission fee :

Application for admission to an examination conducted by the University shall be made on the prescribed form.

23.2 Examination fee :

- (i) The fees for the various examinations conducted by the University are contained in Calendar Vol. II and shall be fixed by the competent authority prescribed in the regulations.

In addition to examination fees as prescribed under the regulations, every private candidate enrolled for an examination shall be required to pay other fees viz., registration fee, continuation fee, migration fee, enrolment fee, eligibility fee, foreign student fee and special fee as applicable in each case.

- (ii) Except in the case of members of regular armed forces who belong to the districts of Ferozepur, Hoshiarpur, Ludhiana, Tehsils of Moga and Muktsar of Faridkot district (Punjab State) and Union Territory, Chandigarh which fall within the territorial jurisdiction of Panjab University, an extra fee as prescribed by competent authority will be charged from all other private candidates who apply for an examination from outside these areas or who appear in an examination at any other place where the University holds that examination outside its jurisdiction.
- (iii) The last date for receipt of admission forms and fees without payment of late fee and with payment of late fee from time to time shall be fixed by the Syndicate.
- (iv) The Controller of Examinations or as decided by the university authority from time to time, may, when he considers it appropriate sanction the remission of late fee as per University rules.
- (v) For the purpose of calculating late fee, the date of remittances of money by the candidate from the Post Office/Bank shall be taken as the date of receipt thereof by the University.
- (vi) In disputed cases, the Vice-Chancellor shall have the authority to decide whether or not any extra late fee is due and if so the amount thereof.

23.3 Collections of examination fee :

The examination fee may be collected from the candidates in the shape of priced form or Bank Draft/RTGS/Power Jyoti or any other prescribed online mode. The forms of the candidates including received via online mode in the Examinations Branch alongwith fee deposit instruments/remittance details shall be sent to the Form Cell for necessary action. The student wise details along with bank instruments/remittance details shall be sent to the Accounts Branch for necessary verification, collection, record and issue of receipt. In case of Bank drafts, the Draft Section in the Accounts Branch shall prepare a challan and submit the same to the bank for collection of the amount. However, with respect to the payment through online mode/RTGS/Power Jyoti, the amount is already credited in the respective account of the University and, therefore, no challan shall be prepared for collection. The date of credit in the bank against the online/RTGS receipt shall be mentioned by the Draft Cell after verification from the Bank. The amount collected through online mode shall be recorded and verified by accounts branch as detailed in Rule 4.2 under Chapter IV of this manual.

Procedure with regard to the collections of amounts of examination fees and their disposal and accounting shall be such as detailed in Chapter IV of the Accounts Manual.

23.4 Preliminary disposal:

On receipt of forms in the University through post or handed over personally by the candidates, these shall be stamped with the date of receipt. In case of regular students the forwarding memo, shall be stamped with date of receipt and total number of forms shall be noted on the memo.

In the case of forms accompanied by Bank Drafts/online receipts etc. the official opening the envelope shall note down the registered letter number, nature of currency and the amount under his dated signatures and pass on the forms to the Accounts Branch/ student information cell for proper accounting in the Income Register. The forms will then be passed on to the Examinations Branch.

23.5 Preparation of demand sheets :

When the Examinations Branch finalizes the list of candidates for an examination, it shall prepare a Demand Sheet; for department and private candidates roll number-wise and for candidates of affiliated colleges/Institutes in prescribed exam-fee-proforma. Such exam-fee-proforma, duly checked by the Examination Branch, shall be sent to the Accounts Branch for verification of fees paid by the candidates.

23.6 Checking of demand sheets in the accounts branch :

- (a) On receipt of demand sheets from the Examinations Branch, the Accounts Branch shall check the accuracy of the demand raised against each candidate and make corrections and alterations, where necessary under the dated signatures of the Superintendent. The Accounts Branch shall trace out the university receipt number of each candidate with the help of particulars of remittance in the demand sheet. The university receipt number, date and amount of the receipt shall be reconciled with the Demand Sheets.
- (b) The Accounts Branch shall enter the relevant details of receipts in the Income Register to prevent any duplicate or wrong adjustment later on. If any amount is found due from a candidate or his fee receipt has not been traced out for want of particulars of remittance or otherwise, the amount shall be noted in the column 'Balance Due' in the Demand Sheet.
- (c) During the course of checking the Demand Sheets, the Accounts Branch shall issue letters under ordinary post to the defaulting candidates asking them to intimate full particulars of remittance of their admission fee or remit the amounts found due from them.
- (d) After the Demand Sheets have been finally checked the Accounts Branch shall draw up a list, in duplicate, of part fee and full fee defaulters. One copy of the defaulter list shall be supplied to the Examinations Branch and the other copy shall be retained by the Accounts Branch.
- (e) The Examinations Branch shall, without any avoidable delay, call upon the full fee, part fee defaulters to furnish full particulars of remittance, if already made, otherwise their candidature will be cancelled. Unless the receipt of dues in full, is certified by the Accounts Branch, the roll numbers of such candidates entered in the full fee defaulters list shall not be issued without the specific orders of the Controller of Examinations.
- (f) Final registered letters will be issued after the termination of the examination to all the defaulters informing them that their candidature will be cancelled and result filed if they failed to get their fee accounts adjusted within fifteen days from the date of issue of registered letter.
- (g) The particulars of realization made shall be entered in the prescribed columns (for the recoveries) in the Demand Sheets and the entries in the Income Register adjusted by assigning the relevant roll numbers.
- (h) To facilitate tracing of fees of defaulters, who may have sent the fees, but given wrong or incomplete particulars, the Fee Checking Section of the Accounts Branch shall prepare a list of unadjusted fees well in time before the dispatch of roll numbers to avoid hardship, to the candidates.

- (i) As soon as possible, the Demand Sheets pertaining to private candidates shall be arranged and bound examination-wise. Before the result of the examination is declared, the Accounts Branch shall call for a list of absentees and cancel the demand against the absentees in the Demand Sheets as also in the list of defaulters.

Whenever any recoveries are made or traced, the intimation about the adjustment of fee accounts of individuals shall be sent to the Examinations Branch.

23.7 Candidates of affiliated and recognized institutions :

- (a) Affiliated or recognized educational institutions shall send the admission forms of their candidates for an examination with forwarding memo, accompanied by a financial statement (prescribed exam-fee-proforma) showing the total number of candidates sent up by the college, candidates taking science subjects, total amount remitted and the number and date of the bank draft/university receipt/RTGS/online receipt remittance details and date.

The Head of the Institution shall also enclose a separate list of candidates showing their names, father's names, university registered numbers, if already allotted, and the centres of examination for use in the university office for allotting and filling up roll numbers.

The admission forms may be submitted by the college/institute, either in one lot or in separate lots for an examination but each lot shall have a separate forwarding memo, financial statement and a list of candidates.

- (b) The official opening the covers containing admission forms shall count the, number of admission forms appended to each forwarding memo, tally the number indicated on the forwarding memo and date it. This date shall form the basis for determining the liability for late fee, if any. If the number of forms does not tally with the number of candidates indicated in the forwarding memo, the official concerned shall indicate the number of forms actually received.
- (c) If any Bank Draft is enclosed with the admission forms, the same shall be passed on to the draft cell for crediting the amount to the account of the University. The draft cell shall note down the receipt number, date and the amount of the receipt on the forwarding letter/memo and return it to the Examinations Branch which will attach the same with the relevant lot of admission forms, for proper adjustment of fee at the time of verification. The copy of such receipt shall also be forwarded to Income Section for record. The colleges/institutes should be encouraged to deposit the amount through RTGS/NEFT mode. If a college/institute remit the required fee through RTGS/NEFT, then the original bank receipt of RTGS/NEFT shall be enclosed with the examination forms/forwarding memo by the concerned college/institute. The examination branch shall pass on the such receipt to the Cashier/Draft Cell. The concerned official in draft cell shall issue a receipt after recording the date on which credit against such RTGS/NEFT has been received in the bank account of the University. The Cashier/ Draft Section shall note down the receipt no. of University and the date of credit in bank on the forwarding memo and return it to examination branch. The copy of University receipt incorporating the date of credit shall be forwarded to the Income Section also for necessary record.
- (d) When the Examinations Branch has allotted the roll numbers on the admission forms received from the colleges, these shall be sent to the Accounts Branch, roll number-wise and examination wise for verification of fees paid by the colleges.

The Accounts Branch shall maintain a 'Demand and Collection Register', in which a page or a set of pages shall be earmarked for each college. Recovery of fees due from the colleges shall be watched from this register. Refund of amount paid, in excess, by the colleges shall also be noted in this register.

In the account of each college, shall be noted the roll numbers allotted to the admission forms sent by the college, name of examination, number of candidates, rate of fee, date of receipt of forms and the amount due from the college. Against the amount due shall be noted the University receipt number and date with amount. The receipt shall be verified with the Income Register. The page of the Demand Collection Register shall be noted against the relevant receipt in the Income Register, to guard against any duplicate or wrong adjustment.

In case, it is found that the college has made short payment or has not paid the amount due, it shall be noted in the 'Recovery Column', giving a brief detail of candidates on whose account short payment has been made. Similarly excess paid by the college, if any, shall be noted in the column 'Excess paid'.

The Accounts Branch shall make all efforts to realize the dues from the colleges before the issue of roll numbers to the colleges.

23.8 Fees from candidates of unrecognized institutions:

When an unrecognized college is permitted to send private candidates and has paid the prescribed fee, the accounting procedure for fees and processing of admission forms shall be similar to that of the private candidates.

23.9 Finalization of list of candidates :

Before a list of candidates for any of the examinations is finalized, the Examinations Branch shall ensure that—

- (a) the concerned candidates are eligible to appear in the examination.
- (b) the examination fee has been duly received by the University.
- (c) the total number of candidates registered for the examination as shown in the list is correct with reference to the number shown in the 'Register of Application Forms'.

When the list of candidates for an examination is finalized, a certificate shall be recorded by examination branch in the said register to the effect that the total number of application forms shown in the register is in agreement with the total number of candidates registered for that examination. The certificate shall be signed by the Superintendent and countersigned by the Assistant Registrar/Deputy Registrar.

23.10 Closing of examination accounts :

- (i) In order to give sufficient time for making enquiries and tracing recoveries etc. for declaration of results with-held for non-payment of dues, these accounts shall not be closed at the end of that year but at the end of the succeeding financial year. The balance shall be worked out and entered in the prescribed column and two lists (one for private candidates and the other for educational institutions) of final defaulters shall be drawn up.
- (ii) These lists shall then be laid before the Vice-Chancellor with the recommendations of the Controller of Examinations. In the case of defaulting private candidates, the results shall not be declared without the specific sanction of the Vice-Chancellor, but if the dues are written off, an entry shall be made in the 'Remarks Column' of the list of defaulting candidates. In the case of candidates who are registered with the University an intimation to that effect shall be sent to the Registration Section for entry against the names of such defaulters in 'Register of Students' for watching recoveries from them at the time when they apply for any subsequent examination, or they apply for migration certificate.

23.11 Refund of Examination fees:

The provisions contained in regulation 23.1 of Chapter III General Regulations for Examinations etc. of Calendar Vol. II (2007) shall apply for refund of examination fees.

CHAPTER-XXIV

ACCOUNTING OF FIXED ASSETS

- 24.1 Fixed assets shall be stated at cost of acquisition including inward freight, duties, taxes and other incidental direct expenses related to acquisition, installation and commissioning. However, the net block of assets shall be taken after providing for depreciation at a rate as mentioned in Para 3 below from the date of its acquisition.
- 24.2 Gifted/ Donated assets (including land) shall be taken at the declared value where available; if not available, a nominal value of ₹1 shall be taken in order to account for the same.
- 24.3 The depreciated value of the fixed assets shall be calculated on Straight Line Method (SLM) basis. According to the SLM, the cost of the asset is written off equally during its useful life. Therefore, an equal amount of depreciation is charged every year throughout the useful life of an asset. After the useful life of the asset, its value shall be taken at a nominal value of ₹1.

The rates of the depreciation are as under:

Tangible Assets:	Rates (%)
i) Land*	0
ii) Site Development	0
iii) Building	2
iv) Roads & Bridges	2
v) Tubewells & Water Supplies	2
vi) Sewerage & Drainage	2
vii) Electrical Installation & Equipment	5
viii) Plant & Machinery	5
ix) Scientific & Laboratory Equipment	8
x) Sports Equipment	8
xi) Office Equipment	7.5
xii) Audio Visual Equipment	7.5
xiii) Computers & Peripherals	20
xiv) Furniture, Fixtures & Fittings	7.5
xv) Kitchen Appliances	7.5
xvi) Vehicles	10
xvii) Library Books & Scientific Journals	10

* leasehold land to be amortised over the period of lease

24.4 Intangible Assets (Amortisation):	Rates (%)
i) E-Journals	40
ii) Computer Software	40
iii) Patents & Copyrights	9 years

Note: The above rates of depreciation/amortisation are subject to change as per the notification issued by the Govt. from time to time.

24.5 Capital Work In Progress:

Capital work in progress represents costs incurred to date on a fixed asset which is still under construction. The cost being incurred on such asset cannot be recognized as an operating asset until they qualify ready to use asset. All such cost incurred on any such asset which is

under construction shall be recorded as Capital Work In Progress (CWIP) and on completion or readiness of the asset; the expenditure so incurred shall be transferred to the operating fixed asset. Depreciation shall not be charged against capital work in progress asset. Depreciation shall be charged only when the asset is transferred from capital work in progress to operating fixed asset.

- 24.6** Books and Journals donated or given to departments free of cost as complimentary copies by the authors of the books or by publication houses shall be accounted for at a nominal value of ₹1 for record and control purposes.
- 24.7** On additions during the year, the depreciation shall be provided for the whole year and no depreciation in the year of disposal. Where an asset is fully depreciated, it will be recorded at a nominal value of ₹1 in the books of accounts and will not be further depreciated. Thereafter, depreciation shall be calculated on the additions of each year separately at the rate of depreciation applicable for the asset head.
- 24.8** Assets created out of the earmarked funds shall be merged with fixed assets of the Institution by giving credit to capital fund. Assets created out of sponsored project funds shall also be accounted for in the same way as earmarked funds since such assets are held and used by the Institution. Such system has been adopted so as to ensure that all the assets generated out of Govt. funds are properly identified and accounted for in the books of accounts. Depreciation shall be charged at the rates applicable to the respective asset.
- 24.9** Assets, the individual value of each of which is of ₹5000 or less (except library book) shall be treated Small Value Asset (SVA). Depreciation at the rate of 100% be provided in respect of such assets in the year of their acquisition. However, physical accounting in asset/store register and control shall continue to be exercised by the holders of such assets.
- 24.10¹ Writing off the Fixed Assets:**

As and when any asset is written off, the financial effect of the same shall be accounted for in the books of accounts. Depreciation on a specific block of assets can only be calculated after making necessary adjustments of the written off assets.

Thus, in case any department intends to carry out an exercise to write off certain asset, then such department shall follow the procedure as below:

- i) At the first instance, the Dept./office shall seek the net value of the asset (intended to be written off) from the Double Entry Accounting Cell (DEAC) of Accounts Department. Such information shall be sought in the following proforma:

Sr. No.	Name of Items	No. of Items	Date of Purchase	Original Cost (Amount in ₹)

¹ Office Circular No. 796-A, AR(Budget) dated 12/01/2017

-
- ii) Double Entry Accounting Cell shall inform the department the net book value of the assets as mentioned in the above proforma.
 - iii) Depending upon the net book value of the assets, as informed by the Double Entry Accounting Cell, the concerned department shall seek the approval of the competent authority as per the provision of Calendar Volume III (2016) at page 513.
 - iv) After the approval of the competent authority, the department shall issue an office order for writing off all such assets and a copy of such office order shall be marked to the Double Entry Accounting Cell.
 - v) On the basis of such office order, the Double Entry Accounting Cell shall record necessary journal entry in the books of accounts.
-

CHAPTER-XXV

REALISATION OF FEE & FUNDS FROM STUDENTS

25.1 General :

The students on being formally admitted to the different courses of study in the various University Departments/Colleges/Institutions shall pay such fee and other funds, as may be prescribed for these courses by the Syndicate from time to time.

25.2 Course fee and other funds realised from students, fall under two distinct categories :

A. University Revenue :-

- 1 Admission Fee
- 2 Continuation Fee
- 3 University Migration Fee
- 4 Registration, Enrolment and Migration Fee
- 5 Examination Fee
- 6 Tuition Fee
- 7 User & maintenance charges
- 8 Late Fee

B. Earmarked Funds (elaborated in Chapter-II)

- (i) Separate Bank accounts are maintained for each of these funds. The accounts of these funds shall be subject to audit.
- (ii) These accounts shall not be mixed-up with the University revenue.

Note :-House Examination Fee, Film Fee, Swimming Pool Fee, Sale-proceeds of the Prospectus, Club Admission Fee, Campus Sports Fee, Campus Reporter Fee, I card Lamination Fee, N.C.C Fee, Student council Membership Fee, Sports club/Gymnasium hall booking, Swimming Pool and other miscellaneous recoveries form part of Amalgamated Fund.

25.3 Realization of students' dues:

- (1) The dates for payment of fees shall be fixed by the Dean University Instruction. Ordinarily, different dates shall be allotted to different departments.
- (2) Course fee and other funds shall be realized in two installments in a session. First installment of tuition fee and other funds (in full) for 6 months along with the annual charges shall be realized at the time of admission. Second installment of tuition fee for the period December-May (i.e., for next 6 months) shall be realized in advance, by 31st December. Instructions regarding cancellation of admission *due* to non-payment of fees and re-admission shall be such as prescribed in the Hand Book of Information issued each year by the Dean University Instruction.

25.4 Issue of receipts to students :

A consolidated receipt for course fee and other funds, paid by a student, shall be prepared by the University *Draft Cell/Bank* from the printed receipt book immediately on realisation of cash/*Bank Draft*. Original copy of the receipt shall be handed over to the depositor.

25.5 Detailed instructions regarding receipts and deposit of amount realized from students are contained in Chapter IV of this Manual.

25.6 Maintenance of Demand and Collection Registers of Students :

- (a) Recovery of fees from the students shall be watched through the Demand & Collection Registers (**Individual** Ledger of the students) which will be maintained by the Student Section. However, the demand and collection register of the following departments are to be maintained at concerned department level:-

1. Department of Laws
2. Department of Evening Studies & Multi Disciplinary Research Centre (D.ES.M.D.R.)
3. University Institute of Legal Study
4. University School of Open Learning
5. PURC, Ludhiana
6. PURC, Hoshiarpur
7. PURC, Muktsar
8. PURC, Kauni
9. VVBIS & IS Hoshiarpur
10. All Panjab University Constituent Colleges

- (b) The Demand & Collection Register shall be prepared Department-wise/Class-wise; separate page shall be allotted to each student.
- (c) The amount of tuition and other fees shall be noted in the Demand & Collection Register and entries there-in checked by the Assistant/Superintendent of the Student Section.

Note :-In the case of students who are granted full fee/half-fee concession or any other concession, the rate of tuition fee will be worked out and shown accordingly in the personal accounts of the students concerned with reference to the relevant orders of the competent authority granting such concessions.

- (d) (i) Entries in respect of the following items shall be attested under the dated initials of the Assistant/Superintendent (Student Section).
1. Arrears.
 2. Full/half-Tuition fee concession.
 3. Removal of name, transfer of student name from one Demand & Collection Register to another Demand & Collection Register.
 4. Fine and other recoverable dues.
- (ii) No additions or alterations shall be made to the entries recorded in the Demand & Collection Register by the dealing official without the knowledge of the Assistant/Superintendent who shall attest, all such additions and alterations under dated initials.
- (e) (i) The postings in the Demand & Collection Register shall be made with reference to the counterfoils of receipts or statements received from the University Cashier/Authorized Bank.
- (ii) After the posting in the Demand & Collection Register has been completed, entries of each individual account, shall be checked by the Assistant/ Superintendent (Student Section) with the counterfoils of the receipts or the statements. In token thereof, he will initials each entry in the column of 'Grand Total' on each page of the

Demand & Collection Register. Any discrepancy found as a result of checking shall be corrected under the dated initials of the Assistant/ Superintendent.

- (iii) The personal accounts of the students shall be closed every half yearly for which fees have been paid and the total struck. It shall be certified by the Superintendent (Student Section) at the back of the last receipt of each Receipt Book that the amounts recovered have been posted correctly in the personal accounts of the students.
- (f) At the close of the session or earlier, when permission is granted to the students to appear in the examination, the personal accounts of the students shall be closed and arrears of dues, if any, shall be worked out and carried forward to the Demand and Collection Register of the next year, in the case of continuing students. The Student Section shall intimate to the respective Head/Chairman of the Department and the Deputy Registrar/Assistant Registrar (Examinations) the names of the students who are in arrears of tuition fees and other dues alongwith the amount of arrears due from them.
- (g) In case of re-admission of a student to the next class, the arrears and other dues, if any, of the preceding year(s) shall be realized at the time of re-admission to next class. For this purpose, the Student Section shall bring forward to the next Demand & Collection Register the arrears of dues of such students vide sub-rule (f) above. Applications for re-admission to next class shall not be accepted unless the arrears of dues are paid and 'No Demand Certificate' obtained from the Student Section of the Accounts Branch.

NOTE: Once the computerized system of maintenance of Students' ledger is implemented, the manual demand and collection registers will be dispensed with.

25.7 Refund of *Library security deposits*:

- (a) Applications for refund of security deposits shall be diarised in the Student Section as soon as these are received in order to obviate the chances of refund of security deposits which are not claimed within the prescribed period of six months.
- (b) Application for refund of security deposit shall be made on the prescribed form.
- (c) Security deposit shall not be refunded unless 'No Demand Certificates' have been obtained from all concerned e.g. University Library and the Department concerned.
- (d) In cases where a student wishes that the security deposit be refunded to him, the payment shall be made by means of crossed cheque drawn in favour of the student ***or by way of direct transfer to the Bank account of the student.*** In case of refund by cheque, the cheque shall be sent to the department concerned for delivering the same to the student. The fact of refund shall be noted in the Demand & Collection Register.
- (e) For the departments which receive and maintain library security account at their own level (i.e., Department of Laws, University Institute of Legal Study, PURC Ludhiana, PURC Hoshiarpur, PURC Muktsar, PURC Kauni, VVBIS & IS Hoshiarpur including A.C. Joshi Library and all Punjab University Constituent Colleges) the rule 21.8 (e) of the chapter shall apply mutatis mutandis. The concerned Head of Department/office shall follow the prescribed procedure regarding refund of library security to the students and deposit of amount of lapsed security to University account as incorporated in the Rule 21.8 (e) of this Account Manual.

CHAPTER-XXVI

UNIVERSITY GUEST HOUSE, FACULTY HOUSE, GOLDEN JUBILEE HOUSE, VISITING PROFESSORS' FLATS

26.1 University Guest House, Faculty House and Golden Jubilees Guest House :

- (a) The allotment of accommodation in the University Guest House/Faculty House and recovery of rental charges shall be made in accordance with the rules framed by the Syndicate.
- (b) The catering of break-fast, meals and tea shall be arranged by the Cook. The guests shall pay to the Cook at the rates prescribed for various items by the University. This arrangement will have no connection with the university account.
- (c) The Care-taker of the Guest House/Faculty House shall maintain a Visitor Register. As soon as a guest arrives in the Guest House, entry shall be made in the register indicating the time and date of arrival, name and complete address of the guest, purpose of stay etc. Time of departure shall be recorded in the register when the guest leaves the Guest/Faculty House. Every guest shall settle the bill regarding his stay before his departure from the Guest/Faculty House. No credit facility shall be provided.
- (d) Payment for a trunk call shall be deposited by the guest, in advance with the Care-taker. The Care-taker shall maintain a Trunk Call Register for the purpose. The recovery of trunk call charges shall be noted against the relevant trunk call entry made in the Trunk Call Register, in the remarks column.
- (e) If a visitor leaves the University Guest/Faculty House without settling his account on account of room rent, linen charges, trunk call charges and heater charges, the Care-taker shall at once make a report to the Deputy Registrar Incharge for taking steps for recovering the amount from the visitor.
- (f) The Care-taker shall send daily an occupancy report of the rooms in the University Guest House & Faculty House to the Deputy Registrar in-charge on the prescribed form.

26.2 Credit of rent charges to university fund :

At such times as may be fixed by the Registrar, the Care-taker shall remit his collections daily to the University Cashier/Authorized Bank for crediting the amounts to the university account concerned. Receipt given by the University Cashier/Authorized Bank shall be pasted by the Care-taker in the Visitor Register. The number and date of the receipt shall be noted in the remarks column of the visitor Register against the name(s) of the person(s) making the payment.

26.3 Visiting Professors' flats

The Visiting Professors' Flats be provided in accordance with the rules framed by the Syndicate.

26.4 Inspection

- (a) The Registrar shall inspect the University Guest House/Faculty House/Visiting Professors' Flats half-yearly to verify that these are maintained according to the rules framed by the Syndicate and send his Inspection Report to the Vice-Chancellor.
 - (b) The Deputy Registrar (Incharge) shall inspect the Guest House/Faculty House/Visiting Professors' Flats once a quarter and send the results of his Inspection to the Registrar for information and such action as he may deem necessary.
-

CHAPTER-XXVII

PROCUREMENT OF GOODS & SERVICES

27.1 Introduction, Scope and Interpretation:

- (a) The rules in this chapter lay down the procedure and instructions for the maintenance of accounts of movable property, consumable and non-consumable stores to cover cases not distinctly provided in other chapters of the manual. Even where instructions have been distinctly prescribed, the rules in this chapter may be treated as ancillary and supplement thereto.
- (b) The following matters have been described in this chapter:
 - (i) Administrative arrangements for purchase and acquisition of goods & services.
 - (ii) Rules and instructions governing the purchase of goods & services.
 - (iii) Receipt and custody of stores.
 - (iv) Accounting of stores, equipment and machinery.
 - (v) Stock verification.
 - (vi) Writing off losses of stores and disposal of surplus stores.
 - (vii) Purchase of stationery and other articles.
- (c) **Definition of Goods:** The term 'goods' used in this chapter includes all articles, material, commodities, livestock, furniture, fixtures, raw material, spares, instruments, machinery, equipment, industrial plant etc. purchased or otherwise acquired for the use of Government but excludes books, publications, periodicals, etc. for a library.
- (d) **Definition of Services:** The term services includes annual maintenance and operation contracts, repair, testing, printing jobs, consultancy services, renting, catering etc.

27.2 Administrative arrangements for purchase & acquisition of goods & services:

The system for acquisition of equipment & stores, and the delegation of powers for the purpose, shall be as indicated below:

Sr. No.	Subject Matter	Limit of Amount	Authority to accord financial approval	Remarks
1.	Procurement of goods and services other than works	Upto Rs.1,00,000/- As per rule	HOD (Teaching & Non-teaching Deptt.)	Any relaxation in rules shall be got approved from the Vice-Chancellor by giving proper justification.
2.	Procurement of goods and services other than works	More than Rs.1,00,000/- As per rule	Vice-Chancellor	

No capital expenditure is permissible under the Non-Plan budget such as purchase of equipments, furniture, construction etc. The capital expenditure shall be made only out of Plan grant/funds as per budget allocations made to the Departments.

There shall be committees at the level of departments and the university to consider and process cases of procurement of goods & services.

27.2.1 Composition of the committees:

- (i) Teaching Departments: For procurement of teaching aids, equipments, materials and services at the teaching departments a Purchase Committee shall be constituted by the Administrative Committee of the Department.
- (ii) 'Purchase Committee' for other departments/offices shall be approved by the Vice-Chancellor.
- (iii) Depending upon the circumstances and need, the Purchase Committee can co-opt any member from other department having relevant technical knowhow to assist the Committee to effect the procurement.

27.2.2 Power & Functions of the Purchase Committees:

- (i) Purchase Committee shall be competent to approve the technical specifications and comparative statement relating to procurement of goods and services, on the basis of which the competent authority shall approve the procurement.
- (ii)
 - (a) Advise on a policy regarding stock of equipment and consumable stores.
 - (b) Advise on standardization of commonly required items of equipment and stores.
 - (c) Broadly review the requirements of various items proposed for the annual financial estimates in respect of equipment. (The Departments concerned shall indicate the number of such items already held by them, their existing condition, and justification for additional requirements).
- (iii) To consider arrangements for common services required by various departments, for example, workshop facilities, photographic services, electronics, audio-visual equipment, glass blowing, etc.

27.3 Fundamental principles of public buying:

Every purchasing authority shall have the responsibility and accountability to bring efficiency, economy, transparency in matters relating to public procurement and for fair and equitable treatment of suppliers and promotion of competition in public procurement.

The procedure to be followed in making public procurement must conform to the following yardsticks:

The specifications in terms of quality, type etc., as also quantity of goods to be procured, should be clearly spelt out keeping in view the specific needs of the procuring organisations. The specifications so worked out should meet the basic needs of the organisation without including superfluous and non-essential features, which may result in unwarranted expenditure. Care should also be taken to avoid purchasing quantities in excess of requirement to avoid inventory carrying costs;

27.3.1 Transparency, competition, fairness and elimination of arbitrariness in the procurement process:

All University purchases should be made in a transparent, competitive and fair manner, to secure best value for money. This will also enable the prospective bidders to formulate and send their competitive bids with confidence. Some of the measures for ensuring the above are as follows:

The text of the bidding document should be self-contained and comprehensive without any ambiguities. All essential information, which a bidder needs for sending responsive bid, should be clearly spelt out in the bidding document in simple language. The bidding document should contain, inter alia;

- (a) the criteria for eligibility and qualifications, if any, prescribed to be met by the bidders such as minimum level of experience, past performance, technical capability, manufacturing facilities and financial position etc.;
- (b) eligibility criteria for goods indicating any legal restrictions or conditions, if any, about the origin of goods etc which may required to be met by the successful bidder;
- (c) the procedure as well as date, time and place for sending the bids;
- (d) date, time and place of opening of the bid;
- (e) terms of delivery;
- (f) special terms affecting performance, if any.
- (ii) Suitable provision should be kept in the bidding document to enable a bidder to question the bidding conditions, bidding process and/ or rejection of its bid.
- (iii) Suitable provision for settlement of disputes, if any, emanating from the resultant contract, should be kept in the bidding document.
- (iv) The bidding document should indicate clearly that the resultant contract will be interpreted under Indian Laws.
- (v) The bidders should be given reasonable time to send their bids.
- (vi) The bids should be opened in public and authorised representatives of the bidders should be permitted to attend the bid opening.
- (vii) The specifications of the required goods should be clearly stated without any ambiguity so that the prospective bidders can send meaningful bids. In order to attract sufficient number of bidders, the specification should be broad based to the extent feasible. Efforts should also be made to use standard specifications which are widely known to the industry. No specific brand shall be prescribed.
- (viii) Pre-bid conference: In case of special nature for procurement of sophisticated and costly equipment, goods etc, a suitable provision is to be kept in the bidding documents for a pre-bid conference for clarifying issues and clearing doubts, if any, about the specifications and other allied technical details of the plant, equipment and machinery projected in the bidding document. The date, time and place of pre-bid conference should be indicated in the bidding document. This date should be sufficiently ahead of bid opening date.
- (ix) Criteria for determining responsiveness of bids, criteria as well as factors to be taken into account for evaluating the bids on a common platform and the criteria for awarding the contract to the responsive lowest bidder should be clearly indicated in the bidding documents.
- (x) Bids received should be evaluated in terms of the conditions already incorporated in the bidding documents; no new condition which was not incorporated in the bidding documents should be brought in for evaluation of the bids. Determination of a bid's responsiveness should be based on the contents of the bid itself without recourse to extrinsic evidence.
- (xi) Bidders should not be permitted to alter or modify their bids after expiry of the deadline for receipt of bids.
- (xii) Negotiation with bidders after bid opening should be discouraged. However, where price negotiation is necessary due to some unavoidable circumstances, the same may be resorted to only with the lowest evaluated responsive bidder.
- (xiii) In the rate contract system, where a number of firms are brought on rate contract for the same item, negotiation as well as counter offering of rates are permitted with the bidders.

- (xiv) Contract should ordinarily be awarded to the lowest evaluated bidder whose bid has been found to be responsive and who is eligible and qualified to perform the contract satisfactorily as per the terms and conditions incorporated in the corresponding bidding document. However, where the lowest acceptable bidder is not in a position to supply the full quantity required, the remaining quantity, as far as possible, be ordered from the next higher responsive bidder at the rates offered by the lowest responsive bidder.
 - (xv) The name of the successful bidder awarded the contract should be mentioned in the Departments notice board or bulletin or web site.
- 27.3.2.** A demand for goods should not be divided into small quantities to make piece meal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand.

27.3.3 Assessment of requirements:

Stock levels:

(a) Minimum Stock:

The minimum limit of stock of any item is the quantity of stock representing an average monthly issue multiplied by the number of months which, from past experience, will elapse from the date of placing an order before fresh stock of that item can arrive at the store.

(b) Maximum stock:

The maximum stock is the quantity that may be ordered at any time after providing that the stock of the particular item in the store is never less than the prescribed minimum limit of stock of that item. A working rule would be that the maximum should not exceed twice the minimum limit prescribed for an item and generally not exceed the requirement of a year.

Indents/Purchase orders shall not be split up to avoid the necessity of obtaining the sanction of higher authority required with reference to the total amount of the indent/purchase order.

- (c) As far as possible the requirements of stores of each department shall be foreseen sufficiently in advance, to obviate emergent purchases which comparatively may cost more.
- (d) As a rule, piece-meal purchases shall be avoided. The requirements of stores/ accessories for a reasonable period shall be assessed and arrangements made for the purchase. For this purpose, the Heads of Departments shall ascertain the requirements periodically; the periodicity being fixed with due regard to the shelf life of the various items of the stores.

27.4 Specification and allied technical particulars of goods

The specifications of the goods shall meet only the actual and essential needs of the user because “over-specification” will unnecessarily increase the cost and may stifle competition. Specifications should aim at procuring the latest technology and avoid procurement of obsolete goods. Specifications should have emphasis on factors like efficiency, optimum fuel/power consumption, use of environmental-friendly materials, reduced noise and emission levels, low maintenance cost etc. Further, the specifications should not be too restrictive as the aim should be to attract reasonable number of competitive renderers. The specifications should also take care of the mandatory and statutory regulations, if any, applicable for the goods to be purchased.

The specifications shall be drawn in a generalized and broad-based manner to obtain competitive bids from different sources. Except in case of proprietary purchase from a selected single source, the specifications must not contain any brand name, make or catalogue number of

a particular manufacturer and if the same is unavoidable due to some compelling reasons, it should be followed by the words “or equivalent”.

The specifications and the technical details should be expressed with proper clarity without any ambiguity or double meaning. Wherever necessary, the written specifications should be supplemented with drawings for additional clarity etc.

Deciding tender on the basis of tendered sample is too subjective. Therefore, unless specifically decided due to some reasons duly recorded with the approval of competent authority, tender sample clause shall not be incorporated in the specifications. If necessary, suitable stipulations for submission of advance sample by the successful bidder may be incorporated in the specifications.

¹The National Technical Regulations or recognized National Standards or Building Codes needs to be specified in the public procurement, wherever such standards exist. If a procuring entity intends to adopt any other technical specification, they shall have to record his reason in writing for doing so. Wherever, Indian Technical specifications and Quality Certification exists, the procuring entity should prescribe them. In those rare or exceptional cases where, despite the existence of Indian technical specifications, the procuring entity intends to specify foreign Technical Certifications and Accreditations, it must record its reasons in writing for adoption of such other technical specifications. Needless to say, this shall be a subject matter of audit.

27.4.1 Technical Particulars

Technical particulars to be specified in the tender document shall include the following to the extent applicable for a particular purchase:

- (i) Scope of supply including quantity required and, also, end use of the required goods.
- (ii) Specifications, technical parameters and product requirements, expressing the requirement in terms of functional characteristics.
- (iii) Drawings.
- (iv) Requirement of BIS mark, where applicable.
- (v) Requirement of advance sample, if any, at post contract stage before bulk production.
- (vi) Special requirements of packing and marking, if any.
- (vii) Inspection procedure for goods ordered and criteria of conformity.
- (viii) Requirements of special tests, if any.
- (ix) Requirement of type test certificate, if any.
- (x) Requirement of type approval for compliance of statutory requirements w.r.t. pollution, emission, noise, etc.
- (xi) Training, technical support, after sales service and annual maintenance contract requirements, if any.
- (xii) Warranty requirements.
- (xiii) Qualification criteria of the tenderers.
- (xiv) Any other aspects peculiar to the goods in question like shelf life of the equipment etc.

¹ Office Circular No. 205-404/FDO dated 01/01/2021

27.5.² Registration of Suppliers for inviting limited quotations:

- (i) For goods and services not available on GeM, the concerned department may register suppliers of goods and services which are specifically required by that department or office, periodically.
- (ii) Registration of the supplier should be done following a fair, transparent and reasonable procedure and after giving due publicity. Such registered supplier should be boarded on GeM as and when the item or service gets listed on GeM.
- (iii) The supplier(s) will be registered for a fixed period (between 1 to 3 years) depending on the nature of the goods. At the end of this period, the registered supplier(s) willing to continue with registration are to apply afresh for renewal of registration. New supplier(s) may also be considered for registration at any time, provided they fulfil all the required conditions
- (iv) Performance and conduct of every registered supplier is to be watched by the concerned department. The registered supplier(s) are liable to be removed from the list of approved suppliers if they fail to abide by the terms and conditions of the registration or fail to supply the goods on time or supply sub-standard goods or make any false declaration to any department or for any ground which, in the opinion of the Committee, is not in public interest.
- (v) The list of registered suppliers for the subject matter of procurement be exhibited on websites of the Procuring Entity/e-Procurement portals.

27.5.1. Removal of Firms from the list of Registered Supplier

In case of violation of terms and condition of the registration, the registration of the firm will be cancelled by giving prior notice. A registered firm is liable to be removed from the list of approved contractors, when,

- (a) it fails to abide by the terms and conditions under which the registration has been given.
- (b) makes any false declaration to department/agency.
- (c) supplies goods of inferior quality or uninspected goods.
- (d) renders services (including after sales services and maintenance services) of inferior quality than the contracted ones.
- (e) fails to execute a contract or fails to execute it satisfactorily.
- (f) the required technical / Operational staff or equipment is no longer available with the firm or there is change in its production/service line affecting its performance adversely.
- (g) is declared bankrupt or insolvent.
- (h) fails to submit the required documents/information for review of registration, where required.
- (i) adopts unethical business practices, not acceptable to the University, and
- (j) any other ground which, in the opinion of the registering authority, is not in public interest.

27.5.2 Banning and Suspension of Business Dealings

Business dealings with a firm, whether it is registered or not registered, may be ordered to be suspended or banned, in public interest by the competent authority on following grounds.

- (i) If security considerations including question of loyalty to the State so warrant.

² Syndicate Para 26 R(i) dated 28.05.2019.

- (ii) If the proprietor of the firm, its employee, partner or representative is convicted by a court of law following prosecution for offences involving moral turpitude in relation to the business dealings.
- (iii) If there is strong justification for believing that the proprietor or employee or representative of the firm has been guilty of malpractice such as bribery, corruption, fraud, substitution of tenders, Interpolation, mis-representation, evasion or habitual default in payment of any tax levied by law; etc.
- (iv) If the firm continuously refuses to return university dues without showing adequate cause and the Panjab University satisfied that this is not due to reasonable dispute which would attract proceeding in arbitration or court of law, and
- (v) If the firm employs a government servant, who has been dismissed or removed on account of corruption or employs a non-official convicted for an offence involving corruption or abetment of such an offence, in a position where he could corrupt government servants.

27.6. ³Purchase of goods without quotation: Purchase of goods (item being not available on GeM or small value items of daily needs which have been exempted from GeM due to limitation of delivery period) upto the value of ₹25,000/- (Rupees Twenty Five Thousand) only on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the Head of the Department in the following format.

"I, _____, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at lowest price."

27.7. Purchase of goods by Spot Purchase Committee:

⁴In case a certain item is not available on the GeM portal, purchase of goods costing above ₹25,000/- (Rupees Twenty Five Thousand) and upto ₹2,50,000/- (Rupees two lakh and fifty thousand only) on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee consisting of three members of an appropriate level as decided by the Head of the Department. The committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier. Before recommending placement of the purchase order, the members of the committee will jointly record a certificate as under:

"Certified that we _____, members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question, and it is not debarred by Department of Commerce or Ministry/Department concerned."

27.8.1⁵ Government e-Marketplace (GeM):

Government of India has established the Government e-Marketplace (GeM) for common use Goods and Services. GeM SPV will ensure adequate publicity including periodic advertisement of the items to be procured through GeM for the prospective suppliers. The Procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services

³ Syndicate Para-34 dated 28.05.2017.

⁴ Syndicate Para-26 R (i) dated 28.05.2019.

⁵ Syndicate Para 34 dated 28.05.2017

Syndicate Para 26 R(i) dated 28.05.2019

Office circular No.1-200/FDO dated 1.1.2021

available on GeM. The credentials of suppliers on GeM shall be certified by GeM SPV. The procuring authorities will certify the reasonability of rates. The GeM portal shall be utilized by the Government buyers for direct on-line purchases as under:

- (i) Upto ₹25,000 through any of the available suppliers on the GeM, meeting the requisite quality, specification and delivery period.
- (ii) Above ₹25,000 and up to ₹5,00,000 through the GeM Seller having lowest price amongst the available sellers (excluding Automobiles where current limit of ₹30 lakh will continue), of at least three different manufacturers, on GeM, meeting the requisite quality, specification and delivery period. The tools for online bidding and online reverse auction available on GeM can be used by the Buyers even for procurements less than ₹5,00,000/-.
- (iii) Above ₹5,00,000/- through the supplier having lowest price meeting the requisite quality, specification and delivery period after mandatorily obtaining bids, using online bidding or reverse auction tool provided on GeM (excluding Automobiles where current limit of ₹30 lakh will continue).
- (iv) The invitation for the online e-bidding/reverse auction will be available to all the existing Sellers or other Sellers registered on the portal and who have offered their goods/services under the particular product/service category, as per terms and conditions of GeM.
- (v) The above mentioned monetary ceiling is applicable only for purchases made through GeM. For purchases, if any, outside GeM, relevant Rules shall apply.
- (vi) The Buyers may ascertain the reasonableness of prices before placement of order using the Business analytics (BA) tools available on GeM including the last purchase Price on GeM, Department's own last purchase price, etc.
- (vii) A demand for goods shall not be divided into small quantities to make piecemeal purchases to avoid procurement through L-1 Buying/Bidding/Reverse auction on GeM or the necessity of obtaining the sanction of higher authorities required with reference to the estimated value of the total demand.
- (viii) In case intended goods/services are not available on GeM or the desired quantity/quality of intended goods/services are not offered on GeM, then the concerned Department may procure such goods/services after following the procedure of inviting bids as contained in Rule 27.9 to 27.12 as the case may be after recording the following certificate to be signed by Departmental Purchase Committee.

“This is to certify that the intended goods/services are not available on GeM.”

or

“This is to certify that the intended goods/services of desired quantity/quality are not available on GeM.”

For creating bids outside GeM, it is mandatory to generate the GeM availability report and past transaction Summary (GeM AR & PTS). In case it is not possible to extract GeM AR & PTS report due to urgency or non-functioning of GeM at that time, then the buyer has to seek the approval of Vice Chancellor explaining the urgency or put up the screenshot showing non-functioning of GeM, as the case may be.

\

27.8.2⁶ Reserved Items:

The Central Government, through administrative instructions, has reserved all items of hand spun and hand-woven textiles (Khadi goods) for exclusive purchase from Khadi Village Industries Commission (KVIC). It has also reserved all items of handloom textiles required by Central Government Departments for exclusive purchase from KVIC and/or the notified handloom units of Association of Corporations and Apex Societies of Handlooms (ACASH).

27.9. Purchase of goods by obtaining bids:

Departments shall procure goods by following the standard method of obtaining bids in:

- (i) Advertised Tender Enquiry;
- (ii) Limited Tender Enquiry;
- (iii) Single Tender Enquiry.

27.9.1. Advertised Tender Inquiry (ATI).

- (i) Invitation to tenders by advertisement should be used for procurement of goods of estimated value for more than ₹15 lakhs (Rupees Fifteen Lakh) and above. Advertisement in such case should be given in two regional newspapers out of which one should be in vernacular language. Provided that in case the estimated value of purchase is more than ₹50 lakhs, then the advertisement shall be made through one national paper and one regional newspaper.
- (ii) ⁷That where the value of goods/services to be procured is more than ₹15 lakhs, the university shall issue the tender inquiry through the News Paper. Besides this, such a tender inquiry shall also be uploaded on university website which may be linked with the website of NIC.
- (iii) The organization should also post the complete bidding document in its web site and permit prospective bidders to make use of the document downloaded from the web site.
- (iv) Ordinarily, the minimum time to be allowed for submission of bids should be three weeks from the date of publication of the tender notice or availability of the bidding document for sale, whichever is later. Where the department also contemplates obtaining bids from abroad, the minimum period should be kept as four weeks for both domestic and foreign bidders. Such minimum time can be reduced for reasons to be recorded after the approval of the Vice-Chancellor.

27.9.2. Text of Tender Notice

The tender notice for an ATI should be carefully drafted. It should contain all the salient features of the requirement in brief to give a clear idea to the prospective tenderers about the requirements. Superfluous or irrelevant details should not be incorporated in the tender notice, as it will increase the cost of the advertisement.

The Tender Notice should contain:

- Description and specification of the goods and quantity
- Period and terms of delivery
- Cost of the tender/bidding document
- Place(s) and timing of sale of tender documents

⁶ Office Circular No. 2697-2896/FDO dated 05/06/2017

⁷ Office Circular No. 1728-1927/FDO/F-8 dated 31.03.2017

- Place and deadline for receipt of tenders
- Place, time & date for opening of tenders
- Amount & Form of Bid Security / Earnest Money Deposit
- Qualification criteria, if any, for the participating bidders.
- Any other important information

27.9.3. Cost of Tender Documents

Price of the tender document should take care of the preparation and delivering cost only. If it is too high, it will discourage the prospective bidders to purchase the document and participate in the bidding process.

27.9.4. Sale of Tender Documents

Tender documents should preferably be sold upto one day prior to date of opening of tenders and the same should be clearly indicated in the documents.

The department should also post the complete tender document in the web site and permit prospective tenderers to make use of the document downloaded from the web site. If the tender document is a priced one, there should be clear instructions for the tenderers in the document (which has been downloaded) to pay the amount by demand draft etc. along with the tender, prepared in the downloaded document.

The sale of tender documents against ATI should not be restricted and should be available for sale freely.

The purchasing department shall maintain proper records about the number of tender documents sold, list of parties to whom sold, details of the amount received through sale and, also, the number of unsold tender documents, which are to be cancelled after the opening of the tenders.

27.9.5. Limited Tender Inquiry (LTI).

- (i) This method may be adopted when estimated value of the goods to be procured is up to Rupees Fifteen Lakhs. Copies of the bidding document should be sent directly by speed post/registered post/courier/e-mail to firms which are borne on the list of registered suppliers for the goods in question.

The number of supplier firms in Limited Tender Enquiry should be more than three. Further, web based publicity should be given for limited tenders. Efforts should be made to identify a higher number of approved suppliers to obtain more responsive bids on competitive basis.

- (ii) Purchase through Limited Tender Enquiry may be adopted even where the estimated value of the procurement is more than Rupees Fifteen Lakhs, in any of the following circumstances.
 - (a) The Department certifies that the demand is urgent and any additional expenditure involved by not procuring through advertised tender enquiry is justified in view of urgency. The Department should also put on record the nature of the urgency and reasons why the procurement could not be anticipated.
 - (b) There are sufficient reasons, to be recorded in writing by the competent authority, indicating that it will not be in public interest to procure the goods through advertised tender enquiry.
 - (c) The sources of supply are definitely known and possibility of fresh source(s) beyond those being tapped, is remote.

- (d) Nature of items to be procured is such that pre-verification of competence of firm is essential, hence requires registration of firms.
- (iii) A time of two weeks should be allowed for submission of bids in Limited Tender Enquiry cases. A shorter notice can be given in case of emergency, after seeking the approval of Vice Chancellor.

27.9.6. Two bid system:

⁸In case where the value of an individual item exceeds ₹50,000 or the total value of purchase exceeds ₹2,00,000, the bids shall be invited in two parts i.e. Technical and Financial separately.

- (a) Technical bid consisting of all technical details alongwith commercial terms and conditions; and
- (b) Financial bid indicating item-wise price for the items mentioned in the technical bid.

The technical bid and the financial bid should be sealed by the bidder in separate covers duly superscribed and both these sealed covers are to be put in a bigger cover which should also be sealed and duly superscribed. The technical bids are to be opened by the purchasing Department at the first instance and evaluated by a competent committee or authority. At the second stage financial bids of only the technically acceptable offers should be opened for further evaluation and ranking before awarding the contract.

27.9.7. Pre-bid Conference

In case of turn-key contract or contract of special nature for purchase of sophisticated and costly equipment or consultancy services, a suitable provision is to be kept in the tender enquiry document for a pre-bid conference for clarifying issues and clearing doubts, if any, about the specification and other allied technical details of the plant, equipment and machinery projected in the tender enquiry document. The date, time and place of pre-bid conference should be indicated in the tender enquiry document for information of the interested tenderers.

This date should be sufficiently ahead of tender opening date.

27.9.8. Format of Tender

The tenderers are to furnish their quotations as per the prescribed format and also as per the instructions incorporated in the tender documents.

Quotations sent by telex, cable or facsimile are to be ignored and rejected.

Sealing and Marking of Tenders by tenderers.

The tender document is to indicate the total number of tendersets (e.g., in duplicate or in triplicate etc) required to be submitted.

The tenderer is to seal the original and each copy of the tender in separate envelopes, duly marking the same as “original”, “duplicate” and so on and also putting the address of the purchase office and the tender reference number on the envelopes. Further, the sentence “NOT TO BE OPENED” before (due date & time of tender opening) are also to be put on these envelopes. The inner envelopes are then to be put in a bigger outer envelope, which will also be duly sealed marked etc. as above. If the outer envelope is not sealed and marked properly as above, the purchaser will not assume any responsibility for its misplacement, premature opening, late opening etc.

⁸ Office Circular No. 1815-2014/FDO dated 30/03/2015

All the above instructions are to be suitably incorporated in the tender documents.

27.9.9. Amendment in Tender Document, Extension of Tender Opening Date

Sometimes, situations may arise necessitating modification of the tender documents already issued (LTI case) or already put on sale (ATI case). Also, after receiving the documents, a tenderer may point out some genuine mistakes necessitating amendment in the tender documents. In such situations, it is necessary to amend/modify the tender documents suitably prior to the date of submission of bids. Copies of such amendment /modification should be simultaneously sent to all the selected suppliers by registered/speed post/courier/e-mail in case of LTI. In case of ATI, the copies of such amendment / modification are to be simultaneously dispatched, free of cost, by registered/speed post/courier/e-mail, to all the parties who have already purchased the tender documents and copies of such amendments are also to be prominently attached in the unsold sets of the tender documents (which are available for sale), including the tender documents put in the web site.

When the amendment/modification/changes the requirement significantly and /or when there is not much time left for the tenderers to respond to such amendments, and prepare revised tender, the time and date of submission of tenders are also to be extended suitably, along with suitable changes in the corresponding time-frames for receipt of tender, tender validity period etc and validity period of the corresponding EMD/bid security.

Depending on the situation, such an amendment may also need fresh publication adopting the same procedure as for publication of the original tender enquiry.

27.9.10. Amendments / Modifications to Tenders

The tenderer, after submitting its tender, is permitted to submit alterations/ modifications to its tender so long such alterations/modifications are received duly sealed and marked like original tender, upto the date & time of receipt of tender. Any amendment/modification received after the prescribed date & time of receipt of tenders are not to be considered.

27.9.11. Receipt and Custody of Tenders

Receipt and custody of tenders shall be done in a transparent manner. Tenders are to be received though tender box and, in its absence, by hand delivery to the nominated officials of the purchase department.

The tender box should be located in a place, which is easily accessible to the parties for dropping their tenders. The tender box shall have two locks. Key of one lock will be with the head of the office and the other key with the official nominated by him. On each occasion of tender opening, the tender box will be opened by two officials at the prescribed date and time (as per the date & time specified for receipt of tenders) and the relevant tenders will be taken out. There should be at least two officials nominated for opening of tenders.

There may be cases where the tenders are too bulky to be put in the tender box or the purchase office is yet to install tender box and, therefore, the tenders are to be submitted by hand. In such cases, it should be ensured that names and designations of at least two officers, who will receive the tenders, are prominently mentioned in the tender documents. The information about these officers should also be displayed at the entrance / reception of the premises where tenders are to be deposited. The officer receiving a tender is to give the bearer of the tender a receipt duly signed by him with date and time of receipt of the tender. A separate register is to be maintained for keeping records of the bids, received by hand. Such bids will be kept in safe custody with the head of the office or his authorized representative till the date & time of bid opening and then such bids will be handed over to the bid opening officer.

Sometimes, tenders are also received by post. Such tenders shall be received and documented in identical manner as applicable for tenders received through hand delivery.

27.9.12. Late Tender

In the case of advertised tender enquiry or limited tender enquiry, late tenders (i.e., tenders received after the specified date and time for receipt of tenders) should not be considered.

27.9.13. Opening of Tenders

All the tenders received on time shall be opened in the presence of authorized representatives of the tenderers (who have submitted regular tenders) at the prescribed time, date and place.

The authorized representatives, who intend to attend the tender opening, are to bring with them letters of authority from the corresponding tenderers. Tenders should be opened immediately after the deadline of receipt of tenders with minimum time gap in between.

The tender opening officials are to announce the salient features of the tenders like description and specification of the goods, quoted price, terms of delivery, delivery period, discount if any, whether EMD furnished or not and any other special feature of the tender for the information of the representatives attending the tender opening.

After opening, every tender shall be numbered serially, initialed, and dated on the first page by all the officials authorized to open the tenders. Each page of the price schedule shall also be initialed by them with date, particularly the prices, delivery period etc.

Alterations in tenders, if any, made by the tenderers, shall be initialed with date & time by the officials opening the tenders to make it perfectly clear that such alterations were present on the tenders at the time of opening.

Wherever any erasing or cutting is observed, the substituted words should also be encircled and initialed with date & time to make clear that such erasing/cutting of the original entry was present on the tender at the time of opening.

27.10. E – Procurement

Purchase of goods through electronic mode of interface with tenderers and IT enabled management of the entire procurement process (notice inviting tenders, supply of tender documents, receipt of bids, evaluation of bids, award of contract and execution of contract through systematic enforcement of its various clauses and tracking of claims, counter-claims and payments) is gradually gaining popularity.

The departments are advised to fix appropriate cut-off points in terms of size of procurement to switch over to e-procurement. The Director Computer Centre shall help the departments to design a secure IT solution addressing concerns like encryption/decryption of bids, digital signatures, secure payment gateways, date/time stamp for activities, access control etc. The departments have already been directed to publicize all their tenders on their websites as the first step towards full-fledged e-procurement. The departments are advised to proactively engage themselves in articulating user needs in the development of IT systems for e-procurement.

The system should secure, capable of maintaining complete confidentiality at appropriate stages of the bidding process, so that the tenderers feel confidence in electronically transmitting their queries and bids. However, as all the tendering firms may not have the facility of transmitting their quotations through e-mail, the departments should allow the receipt of quotations through hard copies as well as by e-mail.

The closing date and time for receipt of tenders should be identical for both types of tenders. This date should be sufficiently ahead of tender opening date.

'A threshold limit of ₹5.00 lakhs (in terms of value of goods and services) has been fixed in excess of which the process of e-tendering would be mandatory.

27.10.1⁹ Global Tender Enquiry (GTE)

Where the Department feels that the goods of the required quality, specifications etc., may not be available in the country and it is necessary to also look for suitable competitive offers from abroad, the Department may send copies of the tender notice to the Indian Embassies abroad as well as to the Foreign Embassies in India. The selection of the embassies will depend on the possibility of availability of the required goods in such countries. In such cases e-procurement as per Rule 160 of GFR may not be insisted.

No Global Tender Enquiry (GTE), however shall be invited for tenders upto ₹200 crore or such limit as may be prescribed by the Department of Expenditure, Government of India from time to time.

However, in case of procurement of specialized equipment required for research purposes, and spares & consumables for such equipments upto Rs. 200 Crores for the use of Educational and Research Institutes, the concerned departments can issue Global Tender Enquiry (GTE) subject to the condition that the equipment should be of specialized nature required for research purposes and not the routine equipment to be used in offices. In this regard the following guidelines/procedure, as prescribed by the Govt. of India, shall be followed:

1. Efforts to locate domestic suppliers

The Department and PIs will make full efforts towards reducing of imports in following manner. This will result in substantial effects both within the institutions and also through impact on the eco-system:

- (i) Identification of equipment being procured time and again from abroad, and help developing them in India by identifying potential manufacturers and providing them technical help and expertise for developing the equipment. This programme will be coordinated by the Empowered Technology Group (constituted by Cabinet and chaired by the PSA).
- (ii) Efforts to promote technology transfer through agreements or to encourage technological collaboration with foreign manufacturing in India at the Start-ups set up in Research Parks.
- (iii) Sharing and updating of information about the availability of research equipment across various Indian Institutes on a single portal (their I-STEM portal has been developed for this purpose) so that those can be utilized by the needy institutes.
- (iv) Without compromising quality, Institutes should indicate alternative/equivalent technical specifications that could suit their requirement, so that there are more chances of local manufacturers participate in the tending process.
- (v) Regular Interaction between academia and Indian Industry organizations at the level of the institution about the requirement of equipment of foreign origin and for encouraging the domestic manufacturing.

⁹ Office Circular No. 3204-3280/FDO dated 14/06/2017

¹⁰ Office Circular No.435-634/FDO/F-88 dated 07.01.2021 and 7166-70/G&P dated 25.2.2022

- (vi) Regular requirement of proprietary/non-proprietary research consumables may be assessed and domestic alternatives are explored for use.
- (vii) A national level programme for indigenous development of scientific equipment be initiated by the Office of PSA.
- (viii) Without compromising quality, Institutes should be flexible with specifications so that domestic manufacturers are encouraged to meet requirements.

2. Guidelines for resorting to GTE:

- (i) Market assessment should be done by the concerned Deptt./PI, as certified by the Dept. Technical Committee. Only after no Indian manufacturer is found, a GTE should be issued.
- (ii) In case no Indian manufacturer/suppliers are found, procurement may be done, through GTE, subject to compliance of provisions of P.U. Accounts Manual and requirement of procurement through GeM.
- (iii) DEAN (R&D) or an equivalent authority of the University will issue certificates as per para 3 below, before inviting GTE. As a reporting matter, such certificates should be shared with Office of the PSA, DPIIT and concerned Administrative Ministry.
- (iv) The information about the procurement of equipment should be shared across various Educational and Research Institutes, through the I-STEM portal, already established for this purpose by the PSA's office. This will allow the equipment to be used by other institutions too, for research purposes.
- (v) Analyze the equipment being procured time and again from abroad, and help developing them in India by identifying potential manufacturers and providing them technical assistance and expertise for developing the equipment. Half-Yearly reports on this action to be shared by the Institutes with the Office of the PSA, DPIIT and concerned Administrative Ministry. A national level scheme will also be initiated by the office of PSA for indigenous development of scientific equipment.
- (vi) Preference to local suppliers over foreign supplier as per the existing Gol guidelines should be observed as applicable.

3. Certificates to be issued

- (i) Confirmation of non-availability in India of particular equipment/consumables of foreign through Government e-Marketplace (GeM) and other sources;
- (ii) Certification that locally available alternatives with equivalent specifications are not suitable for research purposes;
- (iii) The non-availability of such equipment for research purposes with nearby research institutes or within the institute.
- (iv) Certification of the requirement of proprietary items of foreign origin for research purposes (where applicable).

27.11. Single Tender Enquiry

Procurement from a single source may be resorted to in the following circumstances

- (i) User department certify that only a particular firm is the manufacturer of the required goods.

- (ii) For standardization of machinery or spare parts to be compatible to the existing sets of equipment (on the advice of a competent technical expert and approved by the competent authority), the required item is to be purchased only from a selected firm.

Note : Proprietary Article Certificate in the following form is to be provided by the Department before procuring the goods from a single source.

- (i) The indented goods are manufactured by
M/s.....
- (ii) No other make or model is acceptable for the following reasons:
.....
.....
.....

(Signature with date of HOD)

27.12. Buy-Back Offer

When it is decided with the approval of the competent authority to replace an existing old item(s) with a new and better version, the department may trade the existing old item while purchasing the new one. For this purpose, a suitable clause is to be incorporated in the bidding document so that the prospective and interested bidders formulate their bids accordingly. Depending on the value and condition of the old item to be traded, the time as well as the mode of handing over the old item to the successful bidder should be decided and relevant details in this regard suitably incorporated in the bidding document.

27.13. Evaluation of tenders, formulation of purchase proposal and placement of contract

All the tenders are to be evaluated strictly on the basis of the terms & conditions incorporated in the tender enquiry document (based on which offers have been received) and the terms, conditions etc. stipulated by the tenderers in their tenders. No new condition should be brought in while evaluating the tenders. Similarly, no tender enquiry condition (specially the significant/essential ones) should be over looked while evaluating the tenders. Aim should be to ensure that no tenderer gets undue advantage at the cost of other tenderers and/or at the cost of the purchaser.

All the tenders received will first be scrutinized to see whether the tenders meet the basic requirements as incorporated in the tender enquiry document. The tenders, who do not meet the basic requirements, are to be treated as unresponsive and ignored. The following are the important points, for which a tender may be declared as unresponsive and to be ignored, during the initial scrutiny:

- (i) The tender is unsigned.
- (ii) The tenderer is not eligible.
- (iii) The tender validity is shorter than the required period.
- (iv) Required EMD has not been provided.
- (v) Tenderer has not agreed to give the required performance security.
- (vi) The goods quoted are sub-standard, not meeting the required specification etc.

- (vii) Against a schedule in the List of Requirement (incorporated in the tender enquiry), the tenderer has not quoted for the entire requirement as specified in that schedule. (Example: In a schedule, it has been stipulated that the tenderer will supply the equipment, install and commission it and also train the purchaser's operators for operating the equipment. The tenderer has however, quoted only for supply of the equipment).
- (ix) The tenderer has not agreed to some essential condition(s) incorporated in the tender enquiry. (Example: Some such important essential conditions are – terms of payment, liquidated damages clause, warranty clause, dispute resolution mechanism, applicable law and any other important condition having significant bearing on the cost/utility/performance of the required goods, etc.

27.13.1. Qualification Criteria

It is to be examined whether the tenderers meet the required qualification criteria incorporated in the tender enquiry document. The tenderers, which do not meet the required qualification criteria are to be declared unresponsive and not to be considered further. Details of such tenderers, which do not meet the required qualification criteria are also to be recorded in the purchase file along with the grounds for their becoming unresponsive.

(Example: The qualification criteria incorporated in the tender enquiry document stipulates, *inter alia*, that the tenderer should have successfully manufactured and supplied 150 pieces of the required goods during the last one year from the date of tender opening. A tender during the initial scrutiny is found to be responsive; however, thereafter, while scrutinizing the data furnished by it w.r.t. qualification criteria, it is observed that they had manufactured and supplied only, say, 100 pieces of the required item during the last one year. This tender will, therefore, become unresponsive).

Note: In case of Two Bid System, the technical acceptability of the offers are first determined and, thereafter, the financial bids of only the technically acceptable offers are opened for further scrutiny and processing for placement of contract.

During the above preliminary examination, the purchaser may also find some minor informality and/or irregularity and/or non-conformity in some tenders. The purchaser may waive the same provided the same does not constitute any material deviation and financial impact and, also, does not prejudice or affect the ranking order of the tenderers. Wherever necessary, the purchaser is to convey his observation on such 'minor' issues (as mentioned above) to the tenderer by registered letter/speed post etc. asking the tenderer to respond by a specified date also mentioning therein that, if the tenderer does not confirm the purchaser's view or does not respond at all by that specified date, its tender will be liable to be ignored. Depending on the outcome, such tenders are to be ignored or considered further.

27.13.2. Non-conformities between the figures and words of the Quoted Prices

Sometimes, non-conformities/errors are also observed between the quoted prices in figures and that in words. The same is to be taken care of as indicated below:

- (a) If, in the price structure quoted for the required goods, there is discrepancy between the unit price and the total price (which is obtained by multiplying the unit price by the quantity), the unit price shall prevail and the total price corrected accordingly, unless in the opinion of the purchaser there is an obvious misplacement of the decimal point in the unit price, in which case the total price as quoted shall govern and the unit price corrected accordingly.
- (b) If there is an error in a total corresponding to the addition or subtraction of subtotals, the subtotals shall prevail and the total shall be corrected; and

- (c) If there is a discrepancy between words and figures, the amount in words shall prevail, unless the amount expressed in words is related to an arithmetic error, in which case the amount in figures shall prevail subject to (a) and (b) above.

If there is such discrepancy in an offer, the same is to be conveyed to the tenderer with target date on the above lines and if the tenderer does not agree to the observation of the purchaser, the tender is liable to be ignored.

27.13.3. Discrepancies between original and additional copies of a Tender

Sometimes discrepancies are also observed between the original copy and the other copies of the same tender set. In such a case, the text etc. of the original copy will prevail. Here also, this issue is to be taken up with the tenderer in the same manner as above and subsequent actions taken accordingly.

All the actions mentioned should have the approval of the competent authority at appropriate stages.

Details of all the tenderers, which have been declared unresponsive and to be ignored as per above analysis and, also, the grounds for their becoming unresponsive are to be accurately recorded in the purchase file.

27.14. Scrutiny of Responsive Tenders and award of order

The responsive tenders (i.e. after ignoring all the unresponsive tenderers as above) are to be evaluated and comparative statement is prepared to find out the lowest bid.

27.14.1 . Elements of price and terms of payment

(i) Introduction:

The elements of price included in the quotation of a tenderer depend on the nature of the goods to be supplied and the allied services to be performed, location of the supplier, location of the user, terms of delivery, extant rules and regulations about taxes, duties, etc. of the seller's country and the buyer's country.

In case of indigenous goods, the main elements of price are raw material price, production cost, overhead, packing & forwarding charges, margin of profit, transit insurance, excise duty and other taxes and duties as applicable.

In case of imported goods, in addition to similar elements of price as above (other than excise duty and taxes), there may be elements of custom duty, import duty, landing and clearing charges and commission to Indian agents.

Further, depending on the nature of the goods (whether domestic or imported), there may be cost elements towards installation & commissioning, operator's training etc.

It is, therefore, necessary that, to enable the tenderers to frame their quotations properly in a meaningful manner, the tender documents should clearly specify the desired terms of delivery and, also the duties and responsibilities to be performed by the supplier in addition to supply of goods.

Where the price has several components like price of the goods, costs for installation & commission, operators' training etc. the tenderers should be asked to furnish the cost break-up indicating the applicable prices for each such component (as specified and desired in the tender enquiry document) along with the overall price.

(ii) Currency

If offers have been received containing different currencies (as in the case of purchasing imported goods), all the quoted prices (with different currencies) are to be converted into a

single currency for evaluation and comparison of offers on equitable basis. For this purpose, all such quoted prices are to be converted into Indian rupees, as per the selling exchange rates established by a competent authority (like RBI/SBI) as prevailing on a particular date to be specified in the tender enquiry. Generally, this date is the date of tender opening.

The tender documents are to specify the currency (currencies) in which the tenders are to be priced. As a general rule, domestic tenderers are to quote and accept their payment in Indian currency; costs of imported goods, which are directly imported against the contract, may be quoted in foreign currency (currencies) and paid accordingly in that currency; and the portion of the allied work and services, which are to be undertaken in India (like installation & commissioning of equipment) are to be quoted and paid in Indian currency.

(iii) Duties and Taxes on Domestic Goods

The duties and taxes including excise duty and VAT levied by the Government on domestic goods vary from product to product. As a general policy, the statutory variations in such duties & taxes are to be allowed during the period from the date of tender to the date of acceptance of the tender (i.e. placement of contract) and during the original/ re-fixed delivery period of the contract so that both the supplier and purchaser are equally compensated for rise or fall in the prices of the goods on account of such statutory variations.

(Note: Re-fixed delivery period means the fresh delivery period which is arrived at by recasting the original contractual delivery period after taking care of the lost period, for which the supplier was not responsible.)

In the tender enquiry conditions, the tenderers, wherever applicable, should be asked to specifically state in their offer whether they intend to ask for the duties and taxes as extra over and above the prices being quoted. In the absence of any indication to this effect by the tenderers, it is to be assumed that the prices quoted include these elements and no claim for the same will be entertained after opening of tenders and during the currency of the resultant contract. However, where the tenderer in its quotation mentions that the prices are exclusive of statutory duties & taxes and the same will be payable extra, this condition should be incorporated in the resultant contract in clear terms.

Sometimes, the tenderer, in its tender mentions that its quotation includes current rates of taxes and duties as applicable and statutory variations, if any at the time of supply will be applicable. This condition may be acceptable.

However, correctness of the taxes and duties quoted by a tenderer as applicable during that period is to be verified while considering its tender. Also, only statutory variations, and not any other type of variations are allowed.

Note: Sales tax is not leviable on transactions of sale in the course of import. Categories of cases constituting sale in course of Import are:

- (a) Where the movement of goods from the foreign country to India is occasioned directly as a result of the sale.
- (b) Where there is a privity of contract between the foreign supplier and the purchase organization.
- (c) Where the Indian supplier acts as the agent of the foreign manufacturer in the agreement of the sale.

(iv) Custom Duty on Imported Goods

In respect of imported goods, the tenderers shall also specify separately the total amount of custom duty included in the quoted price. The tenderers should also indicate correctly the rate of custom duty applicable for the goods in question and the corresponding Indian Customs Tariff Number. Where customs duty is payable, the contract should clearly stipulate the quantum of duty payable etc. in unambiguous terms. The standard clauses to be utilized for this purpose are to be incorporated in the tender enquiry documents.

The Government has allowed exemption from payment of customs duty in respect of certain types of goods for use by the following organizations:

- (i) Scientific and technical instruments imported by Research Institutes.
- (ii) Hospital equipment imported by Government Hospitals.
- (iii) Consumable goods imported by a public funded Research Institution or a University.

However, to avail of such exemptions, the organizations are required to produce “Custom Duty Exemption” certificate and “Not Manufactured in India” certificate at the appropriate time.

The relevant contemporary instructions covering these aspects should be incorporated in the tender enquiry document and in the resultant contract.

27.14.2. Evaluation and Ranking

Depending on the terms of delivery and the projected requirement, all the applicable components of the costs, as quoted in the responsive tenders, are to be added to work out the ultimate evaluated costs of the tenders. The evaluation is also to include applicable taxes, duties etc. in the tender prices.

Sometimes, while purchasing sophisticated and costly equipment, machinery, etc. the purchase organization also gives special importance to factors like high quality performance, environmental friendly features, low running cost, low maintenance cost, etc. To take care of the same, relevant details are to be incorporated in the tender enquiry document and the criteria adopted to assess the benefit of such features while evaluating the offers are also to be clearly stipulated in the tender enquiry document so that the tenderers are aware of the same and quote accordingly. While evaluating such offers, these aspects are also to be taken into account.

Such details, whenever considered necessary, should be evolved by competent technical authority for incorporation in the tender document, so that there is no ambiguity and/or vagueness in the same.

After completing the entire evaluation process for the responsive tenders on equitable basis as above, they are to be entered into a ranking statement in ascending order of the evaluated prices (like L1, L2, L3etc.) alongwith other relevant details, so that a clear picture of their standing as well as comparative financial impact is available at a glance.

27.14.3. Reasonableness of Price

Before placing the contract on the lowest evaluated responsive tender (L1), the purchasing department is to ensure that the price to be paid is reasonable.

The broad guidelines for judging the reasonableness of price are as under:

- (i) Last purchase price of same (or, in its absence, similar) goods
- (ii) Current market price of same (or, in its absence, similar) goods
- (iii) Purchase price of same or similar good by any other Govt. organization

- (iv) Receipt of competitive offers from different sources
- (v) Quantity involved
- (vi) Terms of delivery
- (vii) Period of delivery
- (viii) Cost analysis (material cost, production cost, over-heads, profit margin)

27.14.4. Price not Reasonable

If L1's price is not reasonable, then, in the first place, the purchase organization is to review its own data & details to recheck whether the reasonable price so arrived is correct or not. If it is correct, the purchase organization may, negotiate the price only with the lowest evaluated responsive tender (L1) in an attempt to bring down the same.

If L1 reduces the price to the desired level, contract may be placed on it but if it does not agree, then further action like re-tendering etc. may be decided by the purchase organization depending on the merits of the case.

27.14.5. Lack of Competition

Sometimes the purchase organization may not receive three tenders. A situation may also arise where, after analyzing the tenders, the purchase organization ends up with less than three responsive tenderers. As a normal course tender should be re-invited. However, sometime due to urgency or paucity of time, the deptt. may like to proceed with the available tenders. In such situations, the purchasing deptt. is first to check whether, while floating/issuing the tender enquiry, all necessary requirements like standard tender enquiry conditions, industry friendly specification, wide publicity, sufficient time for formulation of tenders, etc. were fulfilled. If not, the tender is to be re-issued/re-floated after rectifying the deficiencies.

However, if after scrutiny it is found that all such aspects were fully taken care of and in spite of that the purchaser ends up with less than three responsive tender only, then contract may be placed on that tenderer provided the quoted price is reasonable and purchasing committee certify that no useful purpose shall be served if tender is re-invited.

27.14.6. Dividing the Quantity

As per standard procedure, the total requirement incorporated in the tender enquiry document is to be covered on the lowest responsive tenderer for that quantity without dividing the same. The tenderer who does not quote for the complete quantity as required is normally to be treated as unresponsive and ignored. However, there may be special occasions of purchase of very large quantities of goods which are beyond the capacity of a single tenderer and the lowest responsive tenderer is unable to take the load of the entire quantity.

In such cases, the remaining quantity may be ordered on the second lowest responsive tenderer (L2) at the rates offered by the lowest responsive tenders (L1), as far as feasible and for this purpose negotiation may be held with the above tenderer (viz. L2). In such cases, it may also become necessary to divide the requirement under a schedule by placing multiple contracts for part quantities on more than 2 responsive tenderers. The splitting of order by purchasing organization should be an exception rather than a rule.

27.14.7. Delivery Period & Terms of delivery

- (i) The period for delivery of the ordered goods and completion of any allied service(s) thereof (like installation and commissioning of the equipment, operators' training, etc.) are to be properly specified in the contract with definite dates and the same shall be deemed to be the essence of the contract.

Expressions such as ‘immediate’, ‘ex-stock’, ‘as early as possible’, ‘off the shelf’, etc. must not be used to indicate contractual delivery period.

(ii) Terms of Delivery

The terms of delivery is decided depending on the nature of goods to be purchased, transportation facility available, location of the user, location of the prospective suppliers etc. Terms of delivery *inter alia* determine the delivery point of the ordered goods from where the purchaser is to receive / collect the goods. Terms of delivery have direct bearing on the quoted prices.

(iii) Linkage between Terms of Delivery & Date of Delivery

Delivery dates in respect of contracts incorporating standard and commonly used terms of delivery shall be deemed to be as follows:

Ex-Works The date the supplier delivers the goods to the purchaser at its (supplier’s) factory/premises.

FOR, Station of Dispatch

(FOR stands for Free on Rail)

The date on which the goods are placed by the supplier on rail with clear RR (Rail Receipt).

FOR, Destination

The date on which the ordered goods reach the destination railway station specified in the contract.

CIP, Destination

(CIP stands for Carriage and Insurance paid)

The date on which the delivery is effected at the destination mentioned in the contract.

Local Delivery at Site The date on which the delivery is made at the consignee’s site mentioned in the contract.

FAS, port of shipment

(FAS stands for Free Alongside Ship)

The date on which the supplier delivers the goods alongside the vessel at the specified port of shipment. This date is reflected in the Bill of Lading.

FOB, port of shipment

(FOB stands for Free on Board)

The date on which the supplier delivers the goods on vessel’s board at the specified port of shipment. This date is reflected in the Bill of Lading.

CIF, port of destination

(CIF stands for Cost, Insurance and Freight)

The date on which the goods arrived at the destination port.

NB: The FAS, FOB & CIF terms of delivery are applicable for goods which are directly imported from foreign countries against the subject contract and not imported already by the supplier under its own arrangement. The CIP terms of delivery may be applied both for domestic as well as imported supplies.

(iv) Insurance

Wherever necessary, the goods supplied under the contract, shall be fully insured in a freely convertible currency against loss or damage incidental to manufacture or acquisition, transportation, storage and delivery in the manner specified in the contract. If considered necessary, the insurance may be done for coverage on “all risks” basis including war risks and strike clauses. The amount to be covered under insurance should be sufficient to take care of the over all expenditure to be incurred by the purchaser for receiving the goods at the destination.

27.14.8. Pre audit of Purchase Case:

Every purchase case valuing for more than Rs.5 lacs shall be pre-audited by the office of Resident Audit Officer (RAO) before issuing the purchase order to the vendor. After taking the financial approval of competent authority, the concerned department shall submit the purchase case to the office of R.A.O. through the Accounts Department alongwith duly filled prescribed check list.

27.14.9. Award of Contract

After following the step as per rule 27.14.8 but before expiry of the tender validity period, the purchase organization shall notify the successful tenderer in writing, by suitable foolproof method, that its tender (briefly indicating therein relevant details like quantity, specification of the goods ordered, prices etc.) has been accepted. In the same communication, the successful tenderer is to be instructed to furnish the Performance Security, if required, within a specified period.

Promptly after the above notification, the purchase organization is also to issue the contract to the successful tenderer asking therein, *inter alia*, to send its unconditional acceptance of the contract within fifteen days. It should also be made known to the successful tenderer that in case, it does not furnish the required performance security or does not accept the contract within the stipulated target dates, such non-compliance will constitute sufficient ground for forfeiture of its EMD and processing the case for further action against it (the successful tenderer).

27.14.10. Repeat order:

There may be instances where in a particular department may require to buy certain equipments or other material which has already been purchased by some other department. In such cases to save the University time and resources, the department can issue a repeat order provided that a certificate is recorded by the purchase committee of the department to the effect that the rates of earlier purchase still holds good/reasonable and the performance of the supplier is satisfactory. It is further provided that no such repeat order can be issued if a period of six months has been elapsed from the date of issue of first purchase order.

27.14.11. Tolerance Clause

To take care of any change in the requirement during the period starting from issue of tender enquiry till placement of the contract, a plus/minus tolerance clause is incorporated in the tender document, reserving purchaser's right to increase or decrease the quantity of the required goods upto that limit without any change in the terms & conditions and prices quoted by the tenderers. While awarding the contract, the quantity ordered may be increased or decreased, if necessary, within the prescribed plus/minus tolerance limit.

The tolerance limit should be reasonable. Higher the tolerance limit, more is the uncertainty for the tenderers in formulating their prices. Therefore, higher the tolerance limit,

more is the chance of loading on the prices quoted by the tenderers to take care of such uncertainties. Generally, the tolerance limit should not be more than plus/minus fifteen percent.

27.14.12. Publication of Tender Result

The name of the successful tenderer awarded the contract should be mentioned in the notice board/bulletin/web site of the concerned Department.

27.14.13. Tenderer's Right to question Purchaser

A tenderer shall have the right to be heard in case it feels that proper procurement process is not being followed and/or its tender has been rejected wrongly. The tenderer is to be permitted to send its representation in writing, which is to be examined by appropriate administrative authority. But, such representation has to be sent within one month from date of placement of contract and to be replied (by the Department) within one month from date of receipt of the representation.

However, to discourage frivolous complaints, a non-refundable fee of suitable amount (linked to the value of the purchase) should be prescribed.

27.14.14. Extension of Tender Validity Period

The entire process of scrutiny & evaluation of tenders, preparation of ranking statement and notification of award must be done within the original tender validity period. The validity period should not be unreasonably long as keeping the tender unconditionally valid for acceptance for longer period entails the risk of getting higher prices from the tenderers. Generally, the validity period should not be more than three months from the date of tender opening.

If, however, due to some exceptional and unforeseen reasons, the purchase organization is unable to decide placement of the contract within the original validity period, it should request, before expiry of the original validity period, all the responsive tenderers to extend their tenders upto a specified period. While asking for such extension, the tenderers are also to be asked to extend their offers as it is, without any changes therein. They may also be told to extend the validity of the EMD for the corresponding additional period (which is to be specified in the request). A tenderer may not agree to such a request and this will not tantamount to forfeiture of its EMD. But the tenderers, who agree to extend the validity, are to do so without changing any terms, conditions etc. of their original tenders.

27.15. Bid Security/EMD:

- (i) To safeguard against a bidder's withdrawing or altering its bid during the bid validity period in the case of advertised or limited tender enquiry, (Earnest Money) is to be obtained from the bidders except those who are registered with the Department. The bidders should be asked to furnish bid security along with their bids. Amount of bid security should ordinarily be two percent of the estimated value of the goods to be procured. The exact amount of bid security, should be determined accordingly by the Department and indicated in the bidding documents. The bid security may be accepted in the form of Account Payee Demand Draft.
- (ii) ¹¹**The following facilities to SSI Units registered with the Government with regard to procurement of goods and services shall be provided by the University:**

¹¹ Office circular No.4695-4895/FDO/F-8 dated 21.12.2015; Syndicate Para R (XIV) dated 23.01.2016/06.02.2016

- a) Issue to tender sets free of cost;
- b) Exemption from payment of earnest money deposit; and
- c) Waiver of security deposit upto the monitory limit for which the unit is registered with the government.

(iii) Return of EMD to Unsuccessful Tenderers

Bid securities of the unsuccessful bidders should be returned to them at the earliest on or before the 30th day after the award of the contract.

The EMDs of the unsuccessful tenders are to be returned to them without any interest, whatsoever as indicated under para.

(iv) Forfeiture of EMD

EMD of a tenderer will be forfeited, if the tenderer withdraws or amends its tender or impairs or derogates from the tender in any respect within the period of validity of its tender. Further, If the successful tenderer fails to furnish the required performance security within the specified period, its EMD will be forfeited.

27.16. Performance Security:

- (i) To ensure due performance of the contract, Performance Security is to be obtained from the successful bidder awarded the contract of value exceeding Rs.15.00 lakh. Performance Security is to be obtained from every successful bidder irrespective of its registration status etc. Performance Security should be for an amount of five percent of the value of the contract. Performance Security may be furnished in the form of an Account payee Demand Draft or Fixed Deposit Receipt from a Commercial bank or Bank Guarantee from a scheduled bank in an acceptable form safeguarding the purchasers interest in all respects.
- (ii) Performance Security should remain valid for a period of sixty days beyond the date of completion of all contractual obligations of the supplier including warranty obligations.
- (iii) EMD security should be refunded to the successful bidder on receipt of Performance Security.

27.16.1. Forfeiture of Performance Security

Performance security is to be forfeited and credited to the University account in the event of a breach of contract by the supplier, in terms of the relevant contract.

27.16.2. ¹²Verification of the Bank Guarantees

Bank Guarantees submitted by the tenderers/suppliers as Performance Security needs to be immediately verified from the issuing Bank before acceptance by the purchasing department, for which confirmation shall be obtained through digitally signed secured emails from the issuing banks.

27.16.3. Safe Custody and Monitoring of EMDs, Performance Securities & Other Instruments

Suitable mechanism for safe custody, etc. and monitoring of EMDs and Performance Securities and other Instruments should be evolved and implemented by each Department. The Departments shall also make arrangements for taking all necessary actions on time for extension or encashment or refund of EMDs and Performance Securities, as the case may be. Monitoring should also include a monthly review of all Bank Guarantees and other instruments expiring after 3 months, along with a review of the progress of the corresponding contracts. Extension of

¹² Syndicate Para 25 dated 24.02.2018

Bank Guarantees and other instruments, where warranted, should be sought immediately and implemented within their validity period.

27.17. Distribution of Dispatch Documents for Clearance/Receipt of Goods

The supplier shall send all the relevant dispatch documents well in time to the purchaser to enable the purchaser clear or receive (as the case may be) the goods in terms of the contract. Necessary instructions for this purpose are to be incorporated in the contract. The usual documents involved and the drill to be followed in general for this purpose are as follows:

(i) For Domestic Goods

Within 24 hours of dispatch, the supplier shall notify the purchaser, consignee, (others concerned), the complete details of dispatch and also supply documents by as instructed in the contract which may include:

- (a) Supplier's Invoice indicating, *inter alia* description and specification of the goods, quantity, unit price, total value;
- (b) Packing list;
- (c) Insurance certificate;
- (d) Railway receipt/Consignment note;
- (e) Manufacturer's guarantee certificate and in-house inspection certificate;
- (f) Inspection certificate issued by purchaser's inspector and
- (g) Any other document(s) as and if required in terms of the contract.

(ii) For Imported Goods

Within 24 hours of dispatch, the supplier shall notify the purchaser, consignee, (others concerned), the complete details of dispatch and also supply documents as instructed in the contract which may include:

- (a) Supplier's Invoice giving full details of the goods including quantity, value, etc.;
- (b) Packing list;
- (c) Certificate of country of origin;
- (d) Manufacturer's guarantee and Inspection certificate;
- (e) Inspection certificate issued by the Purchaser's Inspector, if any.
- (f) Insurance Certificate;
- (g) Name of the Vessel/Carrier;
- (h) Bill of Lading/Airway Bill;
- (i) Port of Loading;
- (j) Date of Shipment;
- (k) Port of Discharge & expected date of arrival of goods and
- (l) Any other document(s) as and if required in terms of the contract.

27.18. Delay in Supplies for which Supplier is not responsible

Normally, in the following circumstances, the contractual delivery period needs to be re-fixed to take care of the lost period, without imposing any penalty to the supplier.

- (i) Cases where the manufacture of stores is dependent on the approval of the advance sample and delay occurs in approving the sample though submitted by the supplier in time.

- (ii) Where extension in delivery period is granted on account of some omission on the part of the purchaser which affects the due performance of the contract by the supplier.

27.19. Force Majeure

Force Majeure means an event beyond the control of the supplier and not involving the supplier's fault or negligence and which is not foreseeable. Such events may include, but are not restricted to, acts of the purchaser either in its sovereign or contractual capacity, wars or revolutions, hostility, acts of public enemy, civil commotion, sabotage, fires, floods, explosions, epidemics, quarantine restrictions, strikes, lockouts, and freight embargoes.

If there is delay in performance or other failures by the supplier to perform its obligation under its contract due to event of a Force Majeure, the supplier shall not be held responsible for such delays/failures.

If a Force Majeure situation arises, the supplier shall promptly notify the purchaser in writing of such conditions and the cause thereof within twenty one days of occurrence of such event. Unless otherwise directed by the purchaser in writing, the supplier shall continue to perform its obligations under the contract as far as reasonably practical, and shall seek all reasonable alternative means for performance not prevented by the Force Majeure event.

If the performance in whole or in part or any obligation under this contract is prevented or delayed by any reason of Force Majeure for a period exceeding sixty days, either party may at its option terminate the contract without any financial repercussion on either side.

There may be a Force Majeure situation affecting the purchase organization only. In such a situation the purchase organization is to take up with the supplier on similar lines as above for further necessary action.

27.20. Remedies to Purchaser for delay in Supply/Non-Supply for which Supplier is responsible

The purchaser has the following options depending upon the circumstances of the case:

- (i) Extend the delivery with or without imposing of liquidated damages
- (ii) Forfeit the performance security
- (iii) Cancel the contract
- (vi) Impose other available sanctions/penalties

27.20.1. Liquidated Damages

There should be a suitable provision in the terms & conditions of the contract for claiming liquidated damages of appropriate amount from the supplier to take care of delays in supplies and performance, for which the supplier is responsible. Such recovery through liquidated damages should be without prejudice to the other remedies available to the purchaser under the terms of the contract. Depending on the nature and value of the goods to be ordered and the urgency of the requirement, a specific percentage of the delivered price of the delayed goods (or delayed services) for each week or part thereof delay, is to be incorporated in the contract terms. Generally, the percentage is 0.5% per week or part thereof. There should also be an appropriate maximum limit of such deduction, to be shown as a specific percentage of the contract value of delayed supplies/services and incorporated in the contract terms. This percentage is generally 10%. Any lower ceiling should be clearly justified while formulating the contract.

27.20.2. Token Liquidated Damages.

There may be situations when charging full Liquidated Damages may not be justified as the reasons for delay in delivery by the supplier may be largely due to circumstances well beyond his control but nevertheless these may not be adequate to waive off liquidated damages

altogether or there may be such deficiencies in service for which quantification may not be feasible and no other remedy may be available. In such cases, Token Liquidated Damages up to 10% of the normal Liquidated Damages may be imposed by the Competent Financial Authority.

27.20.3. Extension of Delivery Period

If the supplier is unable to complete the supply within the stipulated delivery period for which the supplier is responsible, supplier is required to request for extension of delivery period. If the purchaser agrees to extend the contractual delivery schedule, the same may be done by issue of an amendment to the Supply Order and with imposition of liquidated damages for delay if caused due to the fault of the supplier. The amendment letter is to mention, *inter alia* that, in addition to imposition of liquidated damages, no extra price or additional cost for any reason whatsoever beyond the contractual cost will be paid to the supplier for the delayed supply; at the same time, if for any reason, whatsoever the cost of the goods to be supplied/services to be performed by the supplier decreases that benefit will be passed on to the purchaser.

27.20.4. Dispatch of Goods after expiry of Delivery Period

As per the contract terms, the supplier is not to supply the goods when there is no valid delivery period. In case the supplier makes any supply after expiry of delivery period, the purchaser/consignee can reject the supplies and inform the supplier accordingly; the purchaser shall also have the right to cancel the contract (w.r.t. unsupplied goods) in terms of the contract.

If, however, the purchaser / consignee requires the goods (which has been supplied after expiry of the delivery period), the purchaser may accept the goods and issue a delivery extension letter with or without usual LD clause to regularize the transaction.

27.20.5. Cancellation of Contract for Default

The purchaser may, without prejudice to any other remedy for breach of contract, by written notice of default sent to the supplier, terminate the contract in whole or in part:

- (a) If the supplier fails to deliver any or all of the stores within the time period(s) specified in the contract, or any extension thereof granted by the Purchaser; or
- (b) If the supplier fails to perform any other obligation under the contract within the period specified in the contract or any extension thereof granted by the purchaser. In the event the purchaser terminates the contract in whole or in part; the purchaser may take recourse to any one or more of the following action.
 - (i) the Performance Security is to be forfeited;
 - (ii) the purchaser may procure, upon such terms and in such manner as it deems appropriate, stores similar to those undelivered, and the supplier shall be liable for all available actions against it in terms of the contract.
 - (iii) however, the supplier shall continue to perform the contract to the extent not terminated.

27.21.1. Termination of Contract for insolvency

If the supplier becomes bankrupt or otherwise insolvent, the purchaser may, at any time, terminate the contract, by giving written notice to the supplier, without compensation to the supplier provided that such termination will not prejudice or affect any right of action or remedy which has accrued or will accrue thereafter to the purchaser.

27.21.2. Termination of Contract for Convenience

After placement of contract, there may be some unforeseen situation compelling the purchaser to cancel the contract. In such a case, the purchaser is to send a suitable notice to the

supplier for cancellation of the contract, in whole or in part, for its (purchaser's) convenience, *inter alia*, indicating the date with effect from which the termination is to become effective. Depending on the merits of the case, the purchase organization may have to suitably compensate the supplier on mutually agreed terms for terminating the contract. Suitable provisions to this effect are to be incorporated in the tender document as well as in the resultant contract.

27.22. Payment Term

- (i) The usual payment term is 100% on receipt and acceptance of goods by the consignee and on production of all required documents by the supplier.

Where goods to be supplied also need installation and commissioning by the supplier, the payment terms are generally shall be 100% on successful installation and commissioning and acceptance by the consignee.

- (ii) **Advance payment to supplier:** Ordinarily, payments for services rendered or supplies made should be released only after the services have been rendered or supplies made. However, it may become necessary to make advance payments in the following types of cases with the approval of Vice-Chancellor:

- (a) Advance payment demanded by firms holding maintenance contracts for servicing of Air-conditioners, computers, other costly equipment, etc.
- (b) Advance payment demanded by firms supplying proprietary items
- (c) In other case due to specific reason recorded by the purchasing department justifying such advance.

- (iii) **Part payment to suppliers:** Depending on the terms of delivery incorporated in a contract, part payment to the supplier may be released after it dispatches the goods from its premises in terms of the contract.

- (iv) **Terms of Payment for Imported Goods:**

- (a) **Cases where Installation, Erection and Commissioning (if applicable) are not the responsibility of the Supplier** – 100 % net FOB/CIF price is to be paid against invoice, shipping documents, inspection certificate, manufacturers' test certificate, etc. (as applicable).
- (b) **Cases where Installation, Erection and Commissioning are the responsibility of the Supplier** – 80% - 90% net FOB/CIF price will be paid against invoice, inspection certificate, shipping documents etc. (where applicable) and balance within 21 - 30 days of successful installation and commissioning at the consignee's premises and acceptance by the consignee.
- (c) **Payment of Agency Commission against FOB/FAS Contract** – Entire 100% agency commission is generally paid after all other payments have been made to the supplier in terms of the contract.

27.22.1. Documents for Payment.

The important documents, which the supplier may have to furnish while claiming payment, depending upon the terms of order can be:

- (a) Original Invoice
- (b) Packing List
- (c) Certificate of country of origin of the goods.
- (d) Certificate of pre-dispatch inspection by purchaser's representative

- (e) Manufacturer's test certificate
- (f) Certificate of Insurance
- (g) Bill of lading/Airway bill/Rail receipt or any other dispatch document, issued by a government agency (like the Department of Posts) or an agency duly authorized by the concerned Department.
- (h) Product is new, un-used and also meets the other relevant contractual requirements.

While claiming payment, the supplier is also to certify in the bill that the payment being claimed is strictly in terms of the contract and all the obligations on the part of the supplier for claiming this payment has been fulfilled as required under the contract.

27.22.2. Modes of Payment

(i) Payment to Domestic Suppliers

Payments to domestic suppliers are usually made by cheque/demand draft drawn on a bank transacting the Panjab University business. Such payment can also be made to the supplier's bank, if the bills are endorsed in favour of the bank with a pre-receipt embossed on the bills with the words, "Received payment" and both the endorsement and pre-receipt are authenticated by the supplier. In addition, an irrevocable power of attorney is to be granted by the supplier in favour of the bank.

(ii) Payment to Foreign Suppliers

Payment to foreign suppliers are ordinarily made by Letters of Credit (LC) opened by the State Bank of India or any other scheduled/authorized Bank as decided by the purchasing Department. If Letter of Credit is not opened, payment can also be made to the seller through Direct Bank Transfer for which buyer has to ensure that payment is released only after the receipt of prescribed documents.

(iii) Payment by Letter of Credit

Two banks are involved for payment to the supplier by Letter of Credit –purchaser's bank and supplier's bank. The purchaser is to forward the request to its bank in the prescribed format as formulated by State Bank of India, along with all relevant details including authenticated copy of the contract.

Based on the same, the purchaser's bank opens letter of credit on behalf of the purchaser for transacting payment to the supplier through the supplier's bank. Care should be taken to ensure that the payment terms and the documents to be produced for receiving payments through letter of credit are identical with those shown in the contract. Generally, irrevocable letter of credit is opened so that the supplier is fully assured of its payment on fulfilling its obligations in terms of the contract. In case, the delivery date of the contract is extended to take care of delay in supply, for which supplier is responsible, the tenure of the letter of credit is also to be extended, but the expense incurred for such extension (of letter of credit) is to be borne by the supplier.

(iv) E - Payment

E - Banking and E - Payments are now used by various banks by adopting Electronic Clearing System (ECS) and Electronic Fund Transfer (EFT) procedure. Payments to suppliers may be made through such mechanism where such facilities are available by establishing suitable information technology controls.

27.23.1. Deduction of Income Tax, etc. at Source from Payments to Suppliers

This will be done as per the existing law in force during the currency of the contract.

27.23.2. Recovery from Supplier's Bill

Sometimes, requests are received from a different Department for withholding some payment of a supplier out of the payment due to it against a contract. Such requests are to be examined by the Department (which has received the request) on the merits of the case for further action. It will however, be the responsibility of the Department asking for withholding of payment to defend the Panjab University stand against any legal procedure arising out of such withholding as also for payment of any interest thereof.

27.23.3. Refund from Supplier

Sometimes, the suppliers, after claiming and receiving reimbursements for sales tax, excise duty, custom duty etc. from the purchaser department, applies to the concerned authorities for refunds, on genuine grounds, of certain portions of such duties and taxes paid by it and receives the allowable refunds. Such refunds contain the purchaser's share also (out of the payments already made by the purchaser to that supplier). The tender enquiry document and the contract are to contain suitable provisions for obtaining such refunds from the supplier.

27.24.1 QUALITY CONTROL AND INSPECTION OF ORDERED GOODS

Before accepting the ordered goods, it must be ensured that the goods are as per the required specifications and are capable of performing the functions as specified in the contract. The modes of inspection will depend on the nature of the goods, total value of the contract, location of the supplier, location of the user, etc. Usually, following types of inspection are adopted:

- (i) **Pre-dispatch Inspection:** This type of inspection is conducted during the manufacturing process (which is known as Stage Inspection) and on the finished products before dispatch of the goods from supplier's premises.
- (ii) **Inspection of goods on receipt at concerned department:** Such inspection is done on receipt of goods at site before accepting the same).
- (iii) **Inspection after Installation & Commissioning of the equipment at site:** This method is adopted to check the performance and output of the equipment / machinery after the same is commissioned at site.

The inspection procedure will be as per the suitability of the purchasing department and shall be mentioned in the order of purchase.

(iv) Inspection Document

Inspection Notes in the form prescribed by the Department shall be issued in significance of the acceptance of the goods. Inspection Note should have provision for entering receipt certificate (confirming receipt of goods) on it.

Inspection Note shall also indicate the validity period, during which the supplier must dispatch the accepted goods to the consignee in terms of the contract. Each Inspection Note issued shall invariably bear the name, stamp with designation of the concerned Head of Department.

(v) Outside Testing Laboratories

Sometimes it becomes necessary for the purchase organization to conduct type test, acceptance test or special test at outside laboratories, when facilities for these tests are not available in-house with the supplier or carrying out of confirmatory tests is considered desirable before accepting the goods.

Department should draw up a list of approved laboratories for this purpose, to whom the samples drawn from the lots offered by the supplier can be sent for tests. The list should

also contain approved laboratories, which can be used as referral/appellate laboratories for retest, when samples tested at one laboratory are decided to be re-tested.

In cases where the samples are to be tested at supplier's cost on account of non-availability of their own testing arrangements, the responsibility of depositing the testing fee, etc. would rest with the supplier.

(vi) Samples

When a contract is concluded on the basis of approved sample the same shall bear seals and signatures of the approving authority(ies) as appropriate. The goods shall be accepted only on the basis of those approved samples.

27.24.2. Acceptance of Goods vis-à-vis Warranty Provisions

Goods accepted by the purchaser at initial inspection and in final inspection in terms of the contract shall in no way dilute purchaser's right to reject the same later, if found deficient in terms of the warranty clause of the contract.

27.24.3. Joint Investigation against Complaints relating to Quality of Goods

In case a written complaint is received from the supplier disputing rejection of goods by the purchaser's inspecting officer, the same should be jointly investigated by a team consisting of an authorized representative of the purchase organization, a senior representative of the department, who is well conversant with the goods and an authorized representative of the supplier.

27.24.4 Receipt, custody and accounting of stores:

- (i) The stores shall be kept under physical custody of a person as specified by the Head of the Department/Office. He shall be responsible for the proper and safe custody of stores. He shall also be responsible for up-to-date maintenance of stock/property registers.
- (ii) All materials received shall be examined, counted, measured or weighed, as the case may be at the time of delivery of stores. It shall be ensured that the quantity is correct, quality is good and the articles are according to the approved specifications.

A certificate as under shall be recorded on the supplier's invoice or bill:

- (a) Stores received on _____.
- (b) Certified that the stores mentioned in the bill have been inspected and found to be in accordance with the supply order. The stores are in good condition and are in accordance with the required specifications.
- (c) The charge of the stores has been taken and entered in the stock/property register on pages_____.

HOD

Office Incharge of Stores

- (iii) Before making payment of the bill out of advance, or before sending the bill to the Accounts Branch for payment, it shall be ensured that the articles/material included in the bill have actually been received; these have been entered in the stock/ property register and the relevant page numbers of the stock/ property register have been noted in the bill. Every entry made under the column of 'Receipt' in the stock-register/property register shall be initialed by the Incharge of the stores in token of his having checked the same.
- (iv) The Officer-in-charge of the stores shall take special care for the safe custody of stores and for providing suitable accommodation more particularly to the valuable, combustible and perishable stores. He shall keep the stores in good and efficient condition and shall protect them from any loss/damage or deterioration.

- (v) Consumable stores shall not be held in excess of the requirements for a reasonable period or in excess of the prescribed monetary limit. For this purpose, the Head of the Department concerned shall fix the period and the monetary limit for the stores.

(vi) Accounting of Non-consumable stores

- (a) Entries of all movable property of a permanent or durable nature, such as machines, equipment, furniture, vehicles etc. shall be recorded in the 'Movable Property Register'. In this register a separate page or a set of pages shall be earmarked for each type of articles. The entries made in the 'Movable Property Register' under column 'Receipt' and its final disposal shall be attested by the Head of the Department/Office or any other officer authorized on his behalf.

'Movable Property Register' will be a permanent register but may, if necessary, be recopied to bring forward items not disposed of after three years. When the property is finally disposed of either by sale or otherwise, full particulars of disposal shall be recorded against the relevant entry in the register with dated initials of the Store-keeper and the Head of the Department/Office.

The Officer responsible for the maintenance of this register shall be responsible to see that the register is a complete record of the movable property under his custody.

- (b) The Register of Movable Property is a permanent record and shall be kept under the personal supervision of the Head of the Department/Office.

When it is intended to start a new register, the existing stock shall be carefully verified and brought forward to the new register. The entries of the stock brought forward shall be recorded in the column 'Opening balance' in the register. Full particulars viz., the date of purchase, the name of the supplier and the cost shall invariably be noted against each entry. The stock purchased subsequently shall be noted under the column 'Receipt' so that the stock is clearly distinguishable from the old stock.

- (c) In the case of non-consumable stores, the Head of the Department/Office shall maintain a separate register which shall show the location of each article of stock. This register shall be corrected and updated every month. In case any deficiency is noted, the matter shall be brought to the notice of the Head of the Department/Office.

(vii) Accounting of Consumable Stores:

- (a) The consumable articles of stock shall be noted in the 'Consumable Stock Register'. The stock received shall be noted under the column 'Receipt'; every entry made in this column shall be attested by the Head of the Department/Office or any other officer authorized on his behalf.
- (b) The issues of consumable stores shall be noted in the column 'Issued' and balance shall be struck after each transaction. The issued entries shall be supported by the proper indents; signatures of the receiving official shall invariably be obtained against each 'entry'.
- (c) The 'Consumable Stock Register' shall be examined by the Head of the Department/Office half yearly.
- (d) In the 'Consumable Stock Register' a separate page or pages shall be set apart for different kind of articles in alphabetical order.

(viii) Stock Register maintained by the science departments:

The Science Departments in addition to 'Property Register' and 'Consumable Stock Register', shall maintain 'Perishable Articles Stock Register' and 'Chemicals Stock Register'. In these registers shall be noted the perishable articles of stock and chemicals.

Instructions regarding maintenance of 'Property Register and Consumable Stock Register' as explained in (i) & (ii) above shall Mutatis Mutandis apply to the maintenance of 'Perishable Articles Stock Register' and 'Chemicals Stock Register'.

(ix) Issues of Stores:

- (a) The Officer-in-charge of the stores shall, while issuing the material from the stock, ensure that an indent on the prescribed form has been made by an authorized Indenting Officer; examine it carefully with reference to the orders & instructions for issue of stores and then authorize the issue. The issue shall be based on the principle of 'first received first issued' to ensure a proper turnover of stores and consumption of stores within its shelf life.
- (b) When the material is issued from the stock, a written acknowledgement shall be obtained from the person to whom it is ordered to be delivered.
- (c) Issue of material and articles from the stores from time to time, shall be entered in the relevant stock registers without delay. The balance shall be struck after every transaction.

- Note:**
- 1. The term 'issue' refers to final issues i.e. when stores are issued for final consumption or are transferred to another department under specific orders. It shall also include articles condemned as unfit for use and written off under proper sanction.
 - 2. In the case of equipment and other articles of non-consumable nature, issued for use in the sections and laboratories etc., shall be handed over to the Incharge of the Section/Laboratory concerned and his signatures obtained in the register referred above. No issue entry shall be made in the 'Movable Property Register'.
 - 3. For cross reference the page number of the stock register shall be noted on the indent, and the indent number and date shall be noted against each issue entry in the stock register.

- (x) (a) The issues shall be made on indents duly approved by the Head of the Department/Office or an Officer authorized on his behalf. Chemicals and other articles to be used in laboratories shall be issued with the approval of the faculty members or the officer as may be authorized by the Head of the Department.
- (b) The indents shall be made in triplicate with carbon. Two copies of the indent shall be sent to the store-keeper. The store-keeper shall retain one copy of the indent on his record in support of the issue made. The other copy shall be returned to the department duly initialed by the store-keeper in token of the issue.
- (c) After issue, the indents shall be serially numbered, consolidated periodically and necessary entries made in the stock register chronologically. The indents shall be suitably tiled and preserved till they are audited and weeded out under the rules.
- (d) The Officer-in-charge of the stores shall check the issue of articles once in a month with reference to the indents. He shall sign the issue entries checked by him.

- (e) All glasswares and chemicals after being issued from the stock register shall be taken on the subsidiary registers for glasswares and chemicals. The articles shall continue to be borne on these subsidiary registers till breakage/consumption is normal, and the result of review recorded in the registers.

Note:1. The extent of breakage in glasswares and consumption of chemicals in laboratories may be treated as normal if the Head of the Department is satisfied that the breakage/consumption during the period has occurred through bonafide use of material.

- 2. In case, the Head of the Department finds that the excess in consumption of chemicals/breakage in glass-ware has occurred due to misuse/negligence, the official at fault may be held responsible for the loss and recovery of the cost of such material may be effected under orders of the competent authority.

- (f) Apart from necessary check on the quality and quantity of the stores on their receipt, the stores of chemicals shall be subjected to surprise physical test check of atleast 5% once a month both in the main Stores as well as in the laboratories and the result thereof recorded in the relevant stock register.

- (g) All containers/packing of chemicals/medicines and consumable stores before taking in stock shall be stamped 'P.U. Not for sale'.

(xi) Account of empties:

The account of empties (e.g. containers, bottles and packing cases etc.) shall be maintained in a separate register. The empties and packing materials shall be accounted for in this register. The empties shall be disposed of periodically, when sufficient quantity has accumulated, with the approval of the competent authority.

(xii) Articles transferred or sent for repairs etc.:

An account of the articles loaned to other departments and those sent for repairs, retreading etc. shall be maintained in a separate register. The return of these articles in time shall be watched through this register.

(xiii) History sheets:

History sheets shall be maintained for equipment such as type-writers, duplicators air-conditioners, refrigerators, water-coolers and other costly equipment in the laboratories. In this sheet shall be noted the date of purchase of equipment, source of procurement, cost at the time of purchase, instructions for use & servicing and details of repairs made from time to time. Their history-sheets shall be maintained in the departments/offices where the articles are used.

27.25. Maintenance Contract

- (i) Some goods, especially sophisticated equipment and machinery need proper maintenance for trouble free service. For this purpose, the purchase organization may enter into maintenance contract. It must however be kept in mind that maintenance contract is to start after the expiry of the warranty period, during which period the goods are to be maintained free of cost by the supplier.
- (ii) Maintenance contract may be entered into either with the manufacturer/supplier of the goods or with a competent and eligible firm, not necessarily the manufacturer/supplier of the goods in question. The purchase organization should decide this aspect on case to case basis on merit.

If the maintenance contract is to be entered into with the supplier of the goods, then suitable clauses for this purpose are to be incorporated in the tender enquiry document itself and while evaluating the offers, the cost component towards maintenance of the goods are also to be added in the evaluated tender value on overall basis to decide the inter se ranking of the responsive tenderers. An equipment with a lower quoted price may carry a higher maintenance liability. Therefore, total cost on purchase and maintenance of the equipment over its projected lifecycle should be assessed to consider its suitability for purchase.

However, if the maintenance contract is to be entered into with a competent and eligible supplier separately, then a separate tender enquiry is to be floated for this purpose and tenders evaluated and ranked accordingly for placement of maintenance contract. Here, the supplier of the goods may also quote and its quotation, if received, is to be considered along with other quotations received.

While evaluating the tenderers for maintenance of goods covering a longer period (say, more than one year), the quoted prices pertaining to maintenance in future years are to be discounted to the net present value (NPV) as appropriate for comparing the tenders on equitable basis and deciding the lowest evaluated responsive tender.

- (iii) The details of the services required for maintenance of the goods, the required period of maintenance and other relevant terms & conditions including payment terms are to be incorporated in the tender enquiry document. The terms of payment for the maintenance service will depend on the nature of the goods to be maintained as well as the nature of the services desired.
- (iv) A suitable provision should be incorporated in the tender enquiry document and in the resultant maintenance contract indicating that the prices charged by the maintenance contractor should not exceed the prevailing rates charged by it from others for similar services. While claiming payment, the contractor is also to give a certificate to this effect in its bill.
- (v) Sometimes, the maintenance contractor may have to take the goods or some components of the goods to its factory for repair etc. On such occasions, before handing over the goods or components, suitable bank guarantee is to be obtained from the firm to safeguard purchaser's interest.
- (vi) Sometimes, during the tenure of a maintenance contract, especially with a longer tenure, it may become necessary for the purchase organization to withdraw the maintenance contract due to some unforeseen reasons. To take care of the same, there should be a suitable provision in the tender document and in the resultant contract. A model clause to this effect is provided below: "The purchaser reserves its right to terminate the maintenance contract at any time without assigning any reason. The contractor will not be entitled to claim any compensation against such termination. However, while terminating the contract, if any payment is due to the contractor for maintenance services already performed in terms of the contract, the same would be paid to it as per the contract terms".

Depending on the cost and nature of the goods to be maintained, suitable notice period for such cancellation to come into effect is to be provided in the documents.

27.26. Turnkey Contract

A turnkey contract is a mix of goods contract and works contract. Generally, in the tender enquiry documents for a turnkey contract, the purchasing department specifies the performance and output required from the plant proposed to be set up and broadly outlines the various

parameters it visualizes for the desired plant. The inputs and other facilities, which the purchase organization will provide to the contractor are also indicated in the tender enquiry document. The contractor is to design the plant and quote accordingly. The responsibility of the contractor will include supplying the required goods, machinery, equipment etc. needed for the plant; assembling, installing and erecting the same at site as needed; commissioning the plant to meet the required output etc., as specified in the tender enquiry documents.

While entering into a turn-key contract, Department is to follow the relevant instructions prescribed in the Works Manual also.

27.27. Disposal of Surplus Goods

With the passage of time, many of the goods purchased by the Departments become unserviceable or obsolete. Such goods are classified as surplus goods. The Departments should dispose of such surplus goods at the earliest, to avoid unnecessary inventory carrying cost, decrease in resale price of those goods etc.

27.28. Computerization of Purchase Work

Every Department should attempt to computerize all the areas of purchase management to the maximum extent possible and develop a suitable package for these purpose through Computer Centre. This will ultimately result in better efficiency, more speed in performing the duties and, also, reduction in the overall expenditure.

27.29. Training

Purchase management is a specialized subject and, therefore, the officials entrusted with purchase work should be adequately trained at the entry level itself to avoid mistakes in tender evaluation, placement of contract, contract management etc., because any mistake in procurement may cause financial repercussions, operational hold-ups, and unwarranted legal complications for the Departments.

27.30. Opening of Letter of Credit for Import of stores and equipment involving foreign exchange:

The following procedure shall be followed for the opening of Letter of Credit and Issue of Bank Draft/wire transfer in foreign currency by all the concerned Departments:

- I.** The University will give advance (equal to the value of Performa Invoice plus Bank Charges in Indian Currency to the concerned Chairman for opening of Letter of Credit.

For the issue of foreign bank draft/wire transfer a cheque for the full amount (including Bank Charges) will be drawn in favour of Chairman and sent to the Deptt. showing it as an advance.

- II.** Since all the documents for opening of L/C or issue of foreign drafts/wire transfer for a particular firm in connection with the import of equipment/rare chemicals/glassware etc. under OGL Scheme, are completed by the concerned Teaching Deptt., hence only the Chairman of the Deptt. will directly open L/C after depositing amount with the Bank.

Note :-Accounts of the advances shown above, however, will be rendered by the concerned HOD/PI for adjustment i.e. within one month after receipt of goods and entries of the same in Stock Register for audit purposes.

- III.** While obtaining permission for opening of Letter of Credit, sanction of advance i.e. cost of equipment (indicated on Performa Invoice) plus bank charges as also charges for engaging of Clearing Agents be obtained by the respective Head/Chairman of the Department on the following format :-

- (i) For opening of L/C for the import of _____ total value in foreign currency and equivalent amount in rupees (according to prevalent rates) _____ amount to be charged at the time of maturity of L/C & on the exchange rates prevalent at that time payable out of budget head “_____”.

If need arises, additional amount will be drawn at the time of opening/ maturity of L/C due to variations, if any, in the exchange rates:

Issue of draft in foreign currency/ wire transfer (as advance payment to the Suppliers), at prevalent exchange rates + bank charges are payable out of budget head “_____”.

- (ii) Clearance charges
(iii) Freight/Customs Duty/Other overhead

Note: The sanction for items (ii) & (iii) should be obtained by the department well in time for the imported consignments, accessories against foreign drafts etc.

IV. Check List to be observed by the Department to reduce ‘demurrage’ charges on consignments from abroad:

- (a) NMI/ Duty Exemption Certificates for the imported goods as per notification No. 8/89 or Import Pass Books be obtained well in time.
(b) Documents be retired from the Bank as early as possible.
(c) Clearing Agents be engaged well in time.
(d) All the documents (original Bill of Lading/Airway Bill/Notice duly endorsed in favour of Clearing Agents, Invoice (in duplicate) showing CIF value, Insurance slip. Xerox copy of registration certificate under OGL Scheme, certificate (in original) of imported goods, packing slip, catalogue of the imported goods, copy of indent, 5 copies of (Declaration form together with NMI and Duty Exemption Certificates or Pass Book) be sent to the appointed Clearing Agents well in time with clear instructions for the dispatch of consignments after having been cleared by the Clearing Agents.

Note-If heavy demurrage has accrued on the consignment steps be taken to obtain ex-gratia exemption from the respective authorities of the Port/Ware House concerned. (The Chairman, Bombay Port Trust, Bombay, can grant exemption upto 80% as a special case, if the goods are to be cleared at Bombay Port).

V. For obtaining the clearance of Air Consignment, the following documents are required:

1. CARGO ARRIVAL NOTICE duly endorsed in favour of Clearing Agent. In case it is in the name of the Bank, then it will be endorsed by the banker in the name of buyer/importer who will endorse it in favour of the Clearing Agents. Freight Certificate & Banker endorsement are separately required on their letter head.
2. Govt. Value Declaration (in duplicate) duly signed, filled up & stamped.
3. Bill of Entry Declaration (in quadruplicate) duly signed, stamped & filled up.
4. Bank Attested Invoice.
5. NMIC & DEC (Duty Exemption Certificate) as per notification No. 8/89 or Imports Pass Book in the absence of NMIC & DEC.

6. Air freight charges as per Cargo Arrival Notice by demand draft.
7. In case the consignment has arrived direct in favour of Head of Department, the separate authority on his letter head addressed to concerned airlines in favour of Clearing Agents to collect the Delivery Order be issued.

27.31.1 Central stationary purchase unit:

1. The stationery required for office use by various offices shall be purchased centrally and stocked in the Registrar's Office. It shall be issued to the departments/ offices against requisitions.
 - (i) A '**Central Purchase Committee**' for the purchase of stationery and livery articles consisting of the following shall be appointed by the Vice-Chancellor:
 1. Registrar (Chairman)
 2. Controller of Examinations
 3. Finance and Development Officer
 4. Assistant Registrar (Stores). He shall work as the Secretary of the Committee.
 5. Members to be nominated by the Vice-Chancellor.
 - (ii) The functions of this committee shall be to assess the requirements of stationery & other articles of common use of each department/ office, as per prescribed scales and norms, and to invite and approve tenders with due regard to quality and rates of articles.
 - (iii) The purchase unit shall function as under:
 - (a) The requirements of each department/office for the ensuing financial year shall be called on the prescribed form so as to reach the central office by the date fixed by the Registrar.
 - (b) The information submitted by the departments/offices shall be consolidated and put up to the Registrar for approval and for calling quotations/ tenders.
 - (c) Tenders/quotations shall be called in the month of April every year. The comparative statement of tenders/quotations together with samples shall be submitted to the Committee for approval.
 - (d) The Central Office shall issue the stationery etc. from the 2nd week of July every year to the departments and other offices according to the assessed requirements by the Central Purchase Committee and cost of the same shall be debited to the funds of the departments/offices.
 - (e) (i) The Head of the Department/Office shall maintain a stock register for the stationery articles supplied by the central store and purchased from the market. A page or a set of pages shall be earmarked for each article of stationery. The receipt shall be noted in the register under column 'Receipt' and issue shall be noted under column 'Issued'. The balance shall be struck after every entry.
 The Head of the Department/Office shall verify the balances of the register at least once a year. A certificate of verification shall be recorded on each page.
 - (ii) The Head of the Department/Office shall not ordinarily purchase from the market the articles of stationery which are stocked in the central store. A certificate of non-availability of stationery from the Assistant Registrar

(R&S) and the approval of the competent authority shall be necessary for the purchase of stationery from the market.

27.31.2 Inventory register:

In order to ensure that the stock and property registers are not misplaced, the Head of the Department/Office shall maintain a register showing the inventory of the stock register/property register maintained in the department/office at a time. Against the entry of each stock/property register shall be noted full particulars of the register viz., date of opening of the register, stock accounted for therein, total number of pages of the register and date of closing the register.

Any addition made in the 'Inventory Register' shall be attested by the Head of the Department/Office. The Inventory Register shall be shown to the Resident Audit Officer whenever desired by him.

The stock register/property register maintained in the department/office shall be serially numbered. These registers shall be kept on the record for audit purposes and shall not be weeded out without the approval of the competent authority.

27.32 Inspection of stores:

- (a) A periodical inspection of stores shall be arranged by the Head of Department/ Office. The inspection shall, unless there be good reason to the contrary, be made six monthly in the case of perishable stores and once a year in the case of other stores. After inspection, a list of stores which are considered to be surplus or obsolete or unserviceable shall be drawn up with reasons in support of the conclusions. Stores remaining in stock for over a year shall be considered surplus unless there are good reasons to treat them otherwise.
- (b) In case of stores which are considered unserviceable, it should be clearly brought out whether the articles have become unserviceable due to fair wear and tear or otherwise. In the latter case it should be treated as a loss. The Head of the Department/Office shall scrutinize the list of unserviceable stores and indicate necessary orders for disposal under proper sanction, in cases where the articles have become unserviceable otherwise than due to normal wear and tear, the question of fixation of responsibility thereof shall be considered.
- (c) Any loss of stores due to any cause whatsoever shall immediately be reported to the Head of the Department/Office who shall investigate the matter and send a report to the Finance & Development Officer alongwith his remarks, as early as possible.

27.32.1 Physical verification of stores:

A physical verification of stores shall be made atleast once a year by a committee constituted by the Vice-Chancellor. The work of verification of stores shall not be entrusted to a person who is the custodian of the store or is the ledger-keeper or the Accountant of the store or to a person who is not conversant with the classification, nomenclature and technique of the particular classes of stores to be verified.

27.32.2. Instructions for conducting physical verification:

- (a) The verification of stock and stores shall invariably be conducted according to the prescribed periodicity. The verification should be so arranged that all the stores in the department/office are covered within the prescribed period.
- (b) The verification should be carried out under the general supervision of the Head of the Department/Office concerned.
- (c) Before starting the physical verification of stores the store-keeper should be asked to post the stock/property register upto the date of checking.

- (d) The stock verification shall be conducted in the presence of the store-keeper responsible for the custody of stores or a responsible person deputed by him.
- (e) The Officers conducting verification shall verify the number/quantity— of stores by having these counted, measured or weighed in their presence and record in the stock/property register the number and quantity of each article so verified.
- (f) In the case of dead stock, the verification shall be more effective if serial numbers with suitable guide letters are marked on each item of stock lying in the different departments/offices. Inventory charts indicating the items of dead stock in each room/office and their numbers should also be prepared and hung in a prominent place to facilitate proper verification.
- (g) The items found surplus shall be taken on the stock/property register immediately under the dated initials of the officer-in-charge of stores. In the case of deficiencies, provisional loss statements shall be prepared pending further investigation. Such deficiencies shall not, however, be struck off the charge unless the loss statement is got sanctioned by the competent authority after necessary investigation.
- (h) Any large discrepancies noticed during stock verification shall be investigated on the spot and a detailed report sent to the Registrar and the Finance and Development Officer through the Head of the Department/Office without waiting for the completion of verification of the other articles of stock.
- (i) Any wrong classification of stores or unauthorized stocks held or any item of stores which is found obsolete/unserviceable/surplus should be noted and included in the narrative report of verification to be submitted by the stock verifying officers.
- (j) The stock verifying officers shall particularly examine and report whether proper arrangements exist for safe custody and proper storage of material against unnecessary deterioration and that adequate arrangements exist for fire protection/fire fighting where necessary.
- (k) Balances of stores shall not be held in excess of the requirements of a responsible period and in excess of any prescribed maximum limit.
- (l) The stock verifying officers shall examine the principle followed in issue of stores (e.g. articles received earlier should be issued first) to ensure a proper turnover of stores and their consumption within their shelf life, if any to avoid their deterioration in stock.
- (m) The stock verifying officers shall also examine whether the articles are being maintained periodically with reference to technical instructions, if any, relating to their maintenance. In particular, they should examine whether costly and precision scientific and laboratory equipment and their parts are kept and maintained with maximum possible care.
- (n) The stock verifying officers should enquire and report whether the scales for consumption and periodicity for preparation of indents have been laid, wherever necessary, and whether these are properly implemented by the Department/Office.

27.32.3. Writing of losses off stores and disposal of surplus etc.:

- (1) Before a competent authority declares stores as obsolete, surplus or unserviceable and order their disposal, it shall ascertain the circumstances in which stores have become obsolete, surplus or unserviceable, as the case may be. The list of such articles shall be placed before and considered by a Committee constituted for the purpose.
- (2) The Committee shall survey the stores and prepare a survey report together with its recommendations for consideration of the competent authority. The competent authority

shall record whether in its opinion the stores have become obsolete, unserviceable or surplus due to normal causes or due to negligence of any person.

Note: The procedure for 'Writing off losses' is given under Chapter XXXV (b) of P.U. Calendar Vol.-III and the procedure to write off the assets is prescribed in chapter XXIV of this manual.

27.33. Procurement of Services

- (i) The Departments may hire external professionals, consultancy firms or consultants (referred to as consultant hereinafter) for a specific job, which is well defined in terms of content and time frame for its completion or outsource certain services.
- (ii) **Identification of Work / Services required to be performed by Consultants:** Engagement of consultants may be resorted to in situations requiring quality services for which the concerned Department does not have requisite expertise.
- (iii) **Preparation of scope of the required work / service:** The Departments should prepare in simple and concise language the requirement, objectives and the scope of the assignment. The eligibility and pre-qualification criteria to be met by the consultants should also be clearly identified at this stage.
- (iv) **Estimating reasonable expenditure:** The Department proposing to engage consultant(s) should estimate reasonable expenditure for the same by ascertaining the prevalent market conditions and consulting other organisations engaged in similar activities.
- (v) Identification of likely sources:
 - (i) Where the estimated cost of the work or service is upto Rupees Ten lakhs, preparation of a long list of potential consultants may be done on the basis of formal or informal enquiries from other Departments or Organisations involved in similar activities, Chambers of Commerce & Industry, Association of consultancy firms etc.
 - (ii) Where the estimated cost of the work or service is above Rupees Ten lakhs, in addition to (i) above, an enquiry for seeking 'Request for Proposal' from consultants should be published newspaper and the Department's web site. The web site address should also be given in the advertisements. Enquiry for seeking 'Request for Proposal' should include
- (vi) **Short listing of consultants:** On the basis of responses received from the interested parties, consultants meeting the requirements should be short listed for further consideration. The number of short listed consultants should not be less than three.
- (vii) **Preparation of Terms of Reference (TOR):** The TOR should include
 - (i) Precise statement of objectives;
 - (ii) Outline of the tasks to be carried out;
 - (iii) Schedule for completion of tasks;
 - (iv) The support or inputs to be provided by the Ministry or Department to facilitate the consultancy.
 - (v) The final outputs that will be required of the Consultant;
- (viii) **Preparation and Issue of Request for Proposal (RFP):** RFP is the document to be used by the Department for obtaining offers from the consultants for the required work / service. The RFP should be issued to the prospective consultants to seek their technical and financial proposals. The RFP should contain:

- (i) Information to Consultants regarding the procedure for submission of proposal.
 - (ii) Terms of Reference (TOR).
 - (iii) Eligibility and pre-qualification criteria incase the same has not been ascertained through Enquiry for Expression of Interest.
 - (iv) List of key position whose CV and experience would be evaluated.
 - (v) Bid evaluation criteria and selection procedure.
 - (vi) Standard formats for technical and financial proposal.
 - (vii) Proposed contract terms.
 - (viii) Procedure proposed to be followed for mid-term review of the progress of the work and review of the final draft report.
 - (ix) **Consultancy by nomination:** Under some special circumstances, it may become necessary to select a particular consultant where adequate justification is available for such single-source selection in the context of the overall interest of the Department and University. Full justification for single source selection should be recorded in the file and approval of the competent authority obtained before resorting to such single-source selection.
 - (x) **Monitoring the Contract:** The Department should be involved throughout in the conduct of consultancy, preferably by taking a task force approach and continuously monitoring the performance of the consultant(s) so that the output of the consultancy is in line with the Department's objectives.
 - (xi) **EMD/Performance Guarantee:**
EMD/Performance Guarantee to be deposited and kept at Department only and it shall be refunded/retrieved back to the firm by the Department.
 - (xii) The rules for purchase of goods shall also be applicable to procurement of services to the extent it is not inconsistent to specific rules.
-

CHAPTER-XXVIII

DEPARTMENT OF SPORTS TRAVELLING EXPENSES

28.1 (a) Members of the Executive Committee shall be paid T.A. and D.A. according to the prevailing University rules for attending meetings of the executive committee/sub-committee/s. Only members of the executive committee shall be entitled to road mileage by car.

(b) Fellows of the Panjab University, elected to the executive committee of the P.U.S.C., shall be paid T.A. and D.A. as permissible to them as Fellows for attending meetings of the executive committee or sub-committee/s.

28.2 Members of the executive committee and the Secretary/Dy./Asstt. Secretary, PUSC travelling by their own cars for attending meetings of the executive committee or otherwise performing journeys on behalf of the PUSC in connection with the supervision/inspection of the tournaments shall be paid road mileage (by car) according to university rules.

28.3 Local members of the executive committee shall be paid local conveyance as per university rules for attending meetings of the executive committee or otherwise performing journeys on behalf of the PUSC.

28.4 Secretary, PUSC who is also Director Sports, Panjab University shall be paid TA and DA as in 28.1 (a) above when invited to preside over or to inaugurate a college sports function or to distribute prizes or to attend any meeting.

28.5 Chairperson of selection committee/club of P.U. teams shall be paid TA and DA at par with the members of the executive committee of the PUSC i.e. by car. The other members of the selection committee/clubs of P.U. teams shall be paid TA and DA according to university rules.

28.6 Sitting charges per day shall be paid to all the members of the selection committee/club of P.U. teams as decided by Syndicate from time to time.

28.7 The TA bill of the Secretary, PUSC shall be countersigned by the President, PUSC.

28.8 TA/DA and Officiating charges to the Referees/Umpires/Officials for Supervision of University matches shall be paid as approved by the Syndicate from time to time.

28.9 Financial Responsibilities:

(a) Each sports team shall be responsible to the P.U.S.C. for the proper management within the funds allotted to it.

(b) No TA/DA will be paid to teams/players coming for trials.

(c) The TA/DA to the members of the team and manager/coaches for coaching camps and inter-university participation shall be paid approved by Syndicate from time to time to the following:

(i) Students attending the coaching camps

(ii) Manager/Coach taking the coaching camps

(iii) Students accompanying Panjab University team for Inter University Competitions.

(iv) Manager/Coach accompanying P.U. teams for Inter University Competitions.

- (v) Honorarium shall be paid to the Manager/ Coach accompanying the P.U. teams
- (vi) Refreshment charges per head per match shall be paid to the players during Inter University competition.
- (vii) Local conveyance per day shall be paid to local Manager/coaches taking coaching camps at Chandigarh & outside Chandigarh.
- (viii) Out stationed Manager/coaches taking coaching camp shall be paid DA & actual bus/2nd class railway fare and conveyance charges for both ways.
- (ix) ¹Where the travelling tickets are not provided by the individuals, they will be paid as per mileage rate, i.e., Rs. 1.14 per K.M. (the rates approved by the Transport Department), Govt. of Punjab as payment of TA to the officials/coaches/Asstt. Coach/Managers etc.

28.10 Where the distance between place of boarding and the place of venue of the Inter-University tournament is more than 2 K.M. then the manager of the team shall be entitled to charge local conveyance for members of the team.

28.11 As far as possible manager or coach of university team participating in the inter-university tournaments shall be an employee.

28.12 An attendant or servant accompanying a team shall be paid 2nd class railway fares (with sleeping facility) and D.A. per head per day during transit also. In case attendant or servant is engaged locally at the venue of inter-university he/she shall be paid DA per head per day.

¹ Syndicate dated 18.1.2022 para 24

CHAPTER-XXIX

COLLEGE DEVELOPMENT COUNCIL

29.1 College Development Council fee shall be utilized for the following purposes :

- (i) Conferences of Principals and/or teachers of Colleges to be held annually.
- (ii) Subject-wise workshops of College teachers as and when a major revision in course contents is effected by the University.
- (iii) ¹Financial Subsidy to Colleges be provided subject to maximum of Rs.30,000/- for conducting Seminar/Workshops/Conferences and these should be organized on the themes of current academic interest.
- (iv) Study trips for Academic Awareness/Academic interaction to different Zones of the Country be arranged for Principals/Teachers of Colleges to bring about greater academic awareness/academic interaction amongst the Institutions.
- (v) Teachers and Post-Graduate students of the Colleges be provided Financial subsidy for participation in National level Conferences/Seminars.
²Teachers and Post-Graduate students of the Colleges be provided Financial subsidy for presenting paper in the Seminar/Symposium/Workshop within India and Outside India upto an amount of Rs.20,000/- and Rs. 70,000/- respectively.
This financial subsidy shall also be extended to the faculty members for Chairing a session or participation as an invited Speaker/Keynote Speaker.
- (vi) The Principals/Various committee members/University teachers/Faculty of P.U. affiliated colleges when appointed to enquiry about complaints and other colleges related issues/committee meetings other than Statutory Committees, including Selection Committees constituted by the University, be paid TA/DA from Revolving Fund of the College Development Council.
- (vii) To help college students studying vocational subjects in their placement.
(Financial assistance to be paid from CDC Fund to Placement Cells to be created by the University).
- (viii) Directory of the Colleges providing all essential information be printed.
- (ix) Upgradation of the CDC Office for better communication with the colleges.
- (x) Any other item on the recommendation of the Expenditure Committee and with the approval of the Vice-Chancellor.
- (xi) For use of the College Development Council fee, financial powers of the Head of the Department be given to the Dean, C.D.C. and wherever the expenditure is expected to be beyond these powers, prior permission of the Vice-Chancellor be obtained wherever advance was needed, it be also obtained with the permission of the Vice-Chancellor.
- (xii) Whenever, during a financial year, the contingency and Sumptuary grants of the College Development Council stood exhausted and supplementary grants for these budget heads

¹ Syndicate dated 18.1.2020, para 29

² Syndicate dated 18.1.2020, para 29

were not provided, day-to-day expenditure on routine and other items covered under these heads be met out of the College Development Council fee fund by the Dean C.D.C.

- (xiii) A sum of Rs. 5000/- be provided to the Dean C.D.C. as permanent imprest out of the C.D.C. fee fund which could be reviewed for enhancement, if need be.
 - (xiv) Dean, C.D.C. be authorized to operate the College Development Council revolving fund account of the C.D.C. with pre-audit system and put up the annual audited statement of account of the fund for a preceding financial year to the C.D.C. when it met after the commencement of the next financial year.
-

CHAPTER-XXX
CENTRE FOR INDUSTRY INSTITUTE PARTNERSHIP PROGRAMME
(CIIPP)
RULES FOR CONSULTANCYWORK BY ACADEMIC AND TECHNICAL
STAFF OF TEACHING DEPARTMENTS

Updated rules/policy stand incorporated in chapter IV (v) of P.U. Calendar Volume-III 2019.

CHAPTER-XXXI

CENTRE FOR IAS AND OTHER COMPETITIVE EXAMINATIONS

31.1 ^(a)The Guidelines for expenditure on the following heads out of the Revolving Fund for IAS Coaching Centre may be placed before the Committee for consideration and decision :

1. **Honorarium and TA/DA :** Payment of Honorarium to Hony. Director/Coordinator, and other distinguished personalities invited from time to time for delivering extension lectures to the aspirants of various coaching programmes/courses. Payment of TA/DA to those persons who are invited from outside Chandigarh for delivering the lectures.
 2. **Salary and overtime payment :** To contractual appointees i.e. Peon, Cleaner, Librarian, Data Entry Operator, etc.
 3. **Development of Course Material :** Audio tapes, instruction material, xeroxing of study material, tests, etc.
 4. **Library :** Expenses on purchase of Books, Journals, Newspapers, Magazines. Multimedia, Software, Air-conditioning, etc.
 5. **Development of Model Class Rooms :** To provide best teaching learning environments, proper lighting, furniture/seating arrangement, air-conditioning, multi-media, modern teaching aids.
 6. **Special Programmes :** Debates, discussion, presentations, quizzes, and intercalation of students from the Centre and Departments to promote competitive spirit among the candidates in the Centre in particular and the University in general.
 7. **Advertisements:** Insertion of advertisements in various leading National dailies for wide publicity of various coaching courses.
 8. **Refreshment :** Refreshment to Resource Persons during coaching programmes and to candidates on inaugural and valedictory occasions.
 9. **Payment of bills :** Official and residential telephones provided officially at residences of Hony. Director and Coordinator, Electricity, water, etc.
 10. **Infrastructure expenses :** Furniture, equipment like computers, air-conditioners, carpets, curtains and their maintenance, replacement costs of equipment and maintenance of office and building.
-

CHAPTER-XXXII

¹FUND FOR PROMOTION OF RESEARCH, INNOVATION AND STARTUPS

32.1² The guidelines for incurring expenditure on infrastructure and development activities out of the interest earned on the fund ‘Fund for promotion of Research, Innovation and Startups’, be as under :—

- 1.** That the expenditure out of interest earned on the investment of previous years made out of the fund be incurred.
- 2.** That no amount be spent out of the interest earned on the income of that year (current year).
- 3.** That the expenditure out of the interest earned on the fund ‘Fund for promotion of Research, Innovation and Startups’, be incurred for the following purposes:
 - (i) ³Promotion of Research, Innovation and Startups
 - (ii) Provisions for Infrastructural facilities, including purchase of equipment purchase of books & journals, inviting persons of eminence/guest facility purchase of furniture fixtures, extension/repair/maintenance of buildings augmentation of workshop/laboratory facilities, etc. in the Departments.
 - (iii) Maintenance/Construction/Extension of Academic buildings, including laboratories and compelling associated developmental activities;
 - (iv) Special grant for infrastructural facilities to the Departments admitting NRI students;
 - (v) Scholarships/Fellowships for NRI Department; and
 - (vi) For any other purpose as the Vice-Chancellor may think proper subject to the limit of 15% of the funds available in that year for the purpose.
- 4.** That the expenditure on account of purchase of consumable items i.e. Chemicals, Glassware etc. and on account of electricity and water charges be allowed to be made out of the interests earned on the fund

Note: The syndicate be informed of the expenditure incurred for the above purpose.

¹ letter No. 4934-5133/S-IV/FC dated 7/10/2022; Syndicate dated 7/11/2022 , Para 22 (R-8)

² Syndicate para XXXIII dated 24/3/2002

³ Letter No. 4934-5133/S-IV/FC dated 7/10/2022; Syndicate dated 7/11/2022, Para 22 (R-8)

CHAPTER-XXXIII
FINANCIAL ASSISTANCE FOR IMPROVEMENT OF EDUCATION
Updated rules/policy is being incorporated in P.U. Calendar Volume-III

CHAPTER XXXIV
SALE OF PRICED PUBLICATIONS & FORMS, FEE CHARGED
FOR EXAMINATIONS, CERTIFICATES AND ITS
ACCOUNTING PROCEDURE

34.1 The following priced publications of the University shall be issued on cost. The prices shall be fixed by the competent authority, from time to time:—

- (i) Calendars & Text Books
- (ii) Syllabi
- (iii) Prospectus
- (iv) Admission forms
- (v) Result Gazettes
- (vi) Hand-books of Information for admission to various courses and hostels.
- (vii) Application for applying for jobs in the University.
- (viii) Any other publication or form which the University may decide to issue on cost.

34.2 The University will charge fee for the following at the rates fixed by the Syndicate/Senate, from time to time :—

- (i) Examination Admission Fee.
- (ii) Re-evaluation of Answer-books.
- (iii) Change of Centre/Confidential/Result.
- (iv) Duplicate Certificate/Degree/Provisional Certificate/Subject Certificate/Detailed Marks Certificate/Date of Birth Certificate/Paper-wise Detailed Marks Certificate/Merit Certificate and copy of Admission Form.
- (v) Migration Certificate/Registration Card/Eligibility Certificate/Change in Name/Father Name/Mother Name Correction in Date of Birth, Correction of particulars in the Student Register.

34.3 The university priced publications and forms printed at the University Press or private Press shall, in the first instance, be received in the University Stationery Store. These shall be entered in the stock registers and shall be issued to the Branches/Sections/Departments on proper indents and requisitions.

34.4 Sale of priced publications and forms :

- (a) The priced publications of the University like Calendars, Result Gazettes, Prospectus, Syllabi, Forms, Hand-books of Information for admission to various courses and hostels and Prospectus of the Correspondence Courses etc. shall be sold through the Department/Branches/ Cashier/ Authorized Bank or an official authorized by the University to sell these publications and forms.
- (b) The Departments/Branches and the official authorized by the University to sell its publications and forms shall maintain a proper account of sale of these publications and forms in the manner as described in the rule 34.5 of this Accounts Manual.

34.5 Sale of priced publications & forms and its accounting procedure :

I. PUBLICATION BUREAU

- (a) The priced publications and forms of the University shall be issued to the Secretary, Publication Bureau, by the Stationery Store on proper indents and requisitions under the signatures of the authorized receiving officer.

- (b) Recovery of sale proceeds of publications and forms sold shall be watched through the 'Register for sale of Publications and Forms', which shall be maintained by the Publication Bureau.
- (c) The 'Register for sale of Publications and Forms' shall be prepared item wise; separate pages shall be earmarked for each item of publication and form.
- (d) The university publications and forms issued by the Stationery Store as in Sub-rule (a) above, shall be entered in the 'Register for sale of Publications and Forms' on the relevant pages.
- (e) Entries in respect of sale of each publication and form shall be made on the relevant pages and brief particulars of the purchaser viz, name, place, number sold and amount due shall be noted. Against each issue entry shall be noted the university receipt number and date.
- (f) The Secretary, Publication Bureau, shall once in a month, send the registers to the Accounts Branch for verification of receipts and for making adjustment in the Income Register.
- (g) The accounts of each item of publication and form in the "Register for sale of Publications and Forms" shall be closed with the close of academic session or earlier if considered necessary.
- (h) The unsold stock shall be returned to the Stationery Store of the University under the signatures of the authorized official.

II. UNIVERSITY CASHIER/AUTHORIZED BANK :

- (a) The priced publications and forms of the University shall be issued to the Cashier/ Authorized Bank, Panjab University, by the Stationery Store for sale at the cash counter. The Cashier/Authorized Bank, shall deposit the cost of publications and forms in the university account and give the receipt/s to the Stationery Store.
- (b) The Stationery Store shall issue the university publications and forms to the Cashier/ Authorized Bank, for which he has deposited the cash in the university account, making issue entries in the stock registers. The university receipt number and date shall be noted against each issue entry.
- (c) The Stationery Store shall, send the register to the Accounts Branch once a week for verification of receipts and for making adjustment in the Income Registers.

III. UNIVERSITY STATIONERY STORE

- (a) The priced publications and forms of the University shall be issued to the registered book-sellers, publishers and individuals on payment of cash to the University Cashier/ Authorized Bank at the cash counter.
- (b) The sale and accounting procedure, as detailed in foregoing rule II(b) and (c) shall be applicable to the sale of priced publications and forms to the book-sellers, publishers and individuals as well.

IV. DEPUTY REGISTRAR (EXAMINATIONS) (FOR SALE OF RESULT GAZETTES)

- (a) The Deputy Registrar (Examinations) shall book orders for the sale of Result gazettes of various examinations of the University. The Stationery Store shall issue to the Examination Branch the Result Gazettes on proper indents and requisitions.
- (b) The Examination Branch shall maintain a 'Register for sale of Result Gazettes', from which the recovery of sale proceed shall be watched.

- (c) The 'Register for sale of Result Gazettes' shall be prepared examination-wise; separate pages shall be earmarked for each examination of the University.
- (d) The result gazettes issued by the Stationery Store shall be entered in the 'Register for sale of Result Gazettes' on the relevant pages.
- (e) Entries in respect of orders booked for the sale of result gazettes shall be made on the relevant pages of the register with brief particulars of the purchaser viz, name, place, No. of copies booked and amount due. Against each issue entry shall be written the university receipt number and date.
- (f) Entries in respect of result gazettes issued as complimentary copies to the authorized officers shall be made on the relevant pages of the register.
- (g) The 'Register for sale of Result Gazettes' shall be sent to the Accounts Branch for verification of receipts and for making adjustment in the Income Registers, before sending the result gazettes to the Book Sellers etc.
- (h) The unsold stock of the result gazettes shall be returned to the Stationery Store within one month from the date of declaration of result of the examination.
Note :- The Deputy Registrar (Examinations) shall ensure that the result gazettes published are commensurate with the demand and that there is no excess publication as far as possible.
- (i) All entries made in the 'Register for sale of Result Gazettes' shall be signed by the Superintendent concerned. The unsold balance, as worked out shall be checked and initialed by the Superintendent.

V. DEPUTY REGISTRAR (ESTABLISHMENT) (FOR SALE OF APPLICATION FORMS FOR VARIOUS POSTS IN THE UNIVERSITY)

- (a) The Stationery Store shall issue to the Deputy Registrar (Establishment) the application forms for posts in the University on receipt of proper indent and requisition.
- (b) The Establishment Branch shall maintain a 'Register for sale of Application Forms' from which the sale proceeds shall be watched.
- (c) The application forms issued by the Stationery Store shall be entered on the relevant pages of the 'Register for sale of Application Forms'.
- (d) Entries in respect of sale of application forms by post, shall be noted on the relevant pages with brief particulars of the purchaser viz, name, place, No. of form sold and amount due. Against each issue entry shall be written the university receipt number and date.
- (e) The 'Register for sale of Application Forms' shall be sent to the Accounts Branch, once a month for verification of receipts and for making adjustment in the Income Registers.

34.6 Sale of text books published by the publication bureau :

The procedure for maintenance of 'Register for sale of Publications and Forms' and verification of receipts

By the Accounts Branch, as detailed in rule 34.5 (b), (c), (e) and (f) shall mutatis mutandis apply to the maintenance of 'Register for sale of Text Books' published by the Publication bureau and verification of receipts by the Accounts Branch.

34.7 The Admission fee to be paid by each candidate for the various examinations conducted by the University are contained in Calendar Vol. II under the relevant regulations for each examination (as amended from time to time).

The procedure for verification of fee of each candidate, by the Accounts Branch shall be as detailed in rule No. 34.8 below.

34.8 Checking of fee accounts of the candidates and its accounting procedure :

(I) PRIVATE CANDIDATES:

(a) The Examination Branch shall prepare 'Demand Sheets' in respect of private candidates and shall send the same to the Accounts Branch alongwith the admission forms for checking and verification of fee accounts of the candidates.

(b) The Accounts Branch shall check the demand raised against the candidates in the Demand Sheets. It shall trace out the university receipt number of each candidate with the help of particulars of remittance in the admission forms. The University receipt number, date and amount of the receipt shall be noted against the name of the candidate concerned. The roll number of the candidate and the name of the examination shall be written against the relevant receipt in the 'Income Register'.

In case a candidate is a part-fee defaulter or if the fee of a candidate has not been traced out for want of particulars of remittance or otherwise, the amount due from the candidates shall be noted in the recovery column of the Demand Sheets.

The Accounts Branch shall prepare, as soon as possible defaulter list, in duplicate.

One copy of the defaulter list shall be sent to the Examinations Branch. The Accounts Branch shall make all efforts to realise the amount due from the defaulters, before issue of Roll numbers to the candidates.

(II) COLLEGE CANDIDATES: The Accounts Branch shall maintain a 'Demand and Collection Register' in which the accounts of colleges shall be opened. In the account of each college shall be noted the roll numbers of the candidates sent up by the college, name of examination, number of candidates, rate of fee and the amount due. Against the amount due shall be written the university receipt number and date with amount. The receipt shall be verified with the Income Register. The page number of the Demand and Collection Register shall be noted against the relevant receipt in the Income Register.

In case it is found that the college has made short payment or has not paid the amount due, it shall be recorded in the recovery column.

The Accounts Branch shall take steps to realise the amount due from the colleges before the issue of Roll Numbers to such colleges.

34.9 The Re-Evaluation Branch shall maintain 'Registers' class-wise in which the applications of the students for re-evaluation of Answer-books shall be entered. Against the name of each student the amount due and the university receipt number and date shall be written.

The registers shall be sent to the Accounts Branch for verification of receipts and for making adjustment in the 'Income Registers'.

34.10 The Deputy Registrar (Examinations) shall maintain 'Register for Change of Centres' and 'Register for Issue of Confidential Result'. The applications received from the students shall be entered in the relevant registers.

Against the name of each student, the amount due, university receipt number and date shall be written.

The registers shall be sent to the Accounts Branch for verification of receipts and for making

adjustment in the 'Income Registers'.

34.11 The Assistant Registrar (Certificates) shall maintain registers for each category of certificates issued by the Certificate Section. The applications received from the students shall be entered in the relevant registers. Against the name of each applicant, the amount due, university receipt number and date shall be written.

The registers shall be sent to the Accounts Branch for verification of receipts and for making adjustment in the Income Registers, before the issue of certificates to the applicants.

34.12 The Registration Branch shall maintain registers in which applications for issue of Eligibility Certificate, Change in Name, Correction in Name/Father's Name/Mother's Name and Correction in Date of Birth shall be entered. Against the name of each applicant the amount due, the university receipt number and date shall be written.

The registers shall be sent to the Accounts Branch for verification of receipts and making adjustment in the Income Registers.

34.13 The Registration Branch shall maintain a Demand and Collection Register in which the account of each affiliated College shall be opened. The demands for Registration Fee, Continuation Fee, Migration Fee, Eligibility Fee and Foreign Student Fee etc. in respect of students admitted by the colleges shall be raised in its account. Against each demand shall be written the amount deposited by the college, university receipt number and date.

The Demand and Collection Register shall be sent to the Accounts Branch for verification of receipts and for making adjustments in the Income Registers, after which the Registration Branch shall allot registration numbers to the students and enter their names in the Register of Students.

34.14. Beyond the Manual

The important and significant areas of University Buying have been covered in this Manual. A situation may, however crop up in a purchase case for which no solution may be readily available in this Manual. In such a situation, the Departments may refer the case to the Vice-Chancellor and the Vice-Chancellor shall after such consultation as he may deem appropriate decide the matter which shall be final.

35. Interpretation of Provisions of Accounts Manual:

In case of any question arises as to the interpretation of provisions and instructions contained in this manual, then the same shall be referred to Vice-Chancellor, the decision of the vice- chancellor in this regard shall be final.

Printed by : Sh. Jatinder Moudgil, Manager, Panjab University Press, Chandigarh
P.U.P. (331)-200+4 P./27-12-2022